

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

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THE BEAUMONT CENTRE FOR THE OVER SIXTIES

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263721

Principal address

6 Rowlands Fields
Turners Hill
Cheshunt
EN8 9BG

Trustees

Mrs R Morris
S Bailey
Ms C Carne

Independent Examiner

Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

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

.....
Ms C Carne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEAUMONT CENTRE FOR THE OVER SIXTIES

Independent examiner's report to the trustees of The Beaumont Centre for the Over Sixties

I report to the charity trustees on my examination of the accounts of The Beaumont Centre for the Over Sixties (the Trust) for the year ended 31 March 2021.

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.

Brindley Jacob
Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date:

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		8,393	10,237
Other trading activities	2	7,159	33,967
Investment income	3	26	35
Other income		22,165	-
Total		<u>37,743</u>	<u>44,239</u>
 EXPENDITURE ON			
Raising funds		20	4,773
 Charitable activities			
Direct expenditure		30,679	44,291
 Total		<u>30,699</u>	<u>49,064</u>
 NET INCOME/(EXPENDITURE)		<u>7,044</u>	<u>(4,825)</u>
 RECONCILIATION OF FUNDS			
 Total funds brought forward		54,860	59,685
 TOTAL FUNDS CARRIED FORWARD		<u><u>61,904</u></u>	<u><u>54,860</u></u>

The notes form part of these financial statements

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

BALANCE SHEET 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	7	37,490	37,490
Investments	8	42	42
		<u>37,532</u>	<u>37,532</u>
CURRENT ASSETS			
Stocks	9	100	120
Cash at bank and in hand		24,872	18,141
		<u>24,972</u>	<u>18,261</u>
CREDITORS			
Amounts falling due within one year	10	(600)	(933)
		<u>24,372</u>	<u>17,328</u>
NET CURRENT ASSETS			
		<u>61,904</u>	<u>54,860</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>61,904</u>	<u>54,860</u>
NET ASSETS			
		<u>61,904</u>	<u>54,860</u>
FUNDS	11		
Unrestricted funds		61,904	54,860
TOTAL FUNDS		<u>61,904</u>	<u>54,860</u>

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

.....
C Carne - Trustee

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2021

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, with the exception of investments which are included at market value.

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.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	7,159	11,879
Teas and refreshments	-	3,076
Sales	-	373
Meals	-	18,639
	<u>7,159</u>	<u>33,967</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Other fixed asset invest - FII	-	9
Deposit account interest	26	26
	<u>26</u>	<u>35</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Support	<u>-</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,237
Other trading activities	33,967
Investment income	<u>35</u>
Total	<u>44,239</u>
EXPENDITURE ON	
Raising funds	4,773

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Direct expenditure	44,291
	<hr/>
Total	49,064
	<hr/>
NET INCOME/(EXPENDITURE)	(4,825)
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	59,685
	<hr/>
TOTAL FUNDS CARRIED FORWARD	54,860
	<hr/> <hr/>

7. TANGIBLE FIXED ASSETS

	Long leasehold £
COST	
At 1 April 2020 and 31 March 2021	37,490
	<hr/>
NET BOOK VALUE	
At 31 March 2021	37,490
	<hr/> <hr/>
At 31 March 2020	37,490
	<hr/> <hr/>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	42
	<hr/>
NET BOOK VALUE	
At 31 March 2021	42
	<hr/> <hr/>
At 31 March 2020	42
	<hr/> <hr/>

There were no investment assets outside the UK.

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021**

9. STOCKS

	31.3.21	31.3.20
	£	£
Stocks	100	120
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	600	933
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	54,860	7,044	61,904
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,860</u>	<u>7,044</u>	<u>61,904</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,743	(30,699)	7,044
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,743</u>	<u>(30,699)</u>	<u>7,044</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	59,685	(4,825)	54,860
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,685</u>	<u>(4,825)</u>	<u>54,860</u>

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,239	(49,064)	(4,825)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,239</u>	<u>(49,064)</u>	<u>(4,825)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	59,685	2,219	61,904
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>59,685</u>	<u>2,219</u>	<u>61,904</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	81,982	(79,763)	2,219
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>81,982</u>	<u>(79,763)</u>	<u>2,219</u>

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	(1)
Donations	8,392	10,238
	<hr/>	<hr/>
	8,393	10,237
Other trading activities		
Fundraising events	7,159	11,879
Teas and refreshments	-	3,076
Sales	-	373
Meals	-	18,639
	<hr/>	<hr/>
	7,159	33,967
Investment income		
Other fixed asset invest - FII	-	9
Deposit account interest	26	26
	<hr/>	<hr/>
	26	35
Other income		
JRS Grant	22,165	-
	<hr/>	<hr/>
Total incoming resources	37,743	44,239
EXPENDITURE		
Other trading activities		
Opening stock	120	75
Purchases	-	4,818
Closing stock	(100)	(120)
	<hr/>	<hr/>
	20	4,773
Charitable activities		
Wages	24,791	36,173
Rates and water	1,357	2,185
Repairs & Renewals	-	626
Light and heat	2,635	3,456
Telephone	407	637
Postage and stationery	-	207
Laundry & cleaning	-	20
Carried forward	29,190	43,304

This page does not form part of the statutory financial statements

THE BEAUMONT CENTRE FOR THE OVER SIXTIES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2021**

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	29,190	43,304
Sundries	23	129
	<hr/>	<hr/>
	29,213	43,433
 Support costs		
 Governance costs		
Accountancy and legal fees	1,466	858
	<hr/>	<hr/>
Total resources expended	30,699	49,064
	<hr/>	<hr/>
Net income/(expenditure)	<u>7,044</u>	<u>(4,825)</u>

This page does not form part of the statutory financial statements