

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
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 2022**

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

### **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 10 January 2023 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 2022.

### **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 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		21,578	8,393
Other trading activities	2	21,885	7,159
Investment income	3	4	26
Other income		6,043	22,165
<b>Total</b>		49,510	37,743
 <b>EXPENDITURE ON</b>			
Raising funds		2,392	20
 <b>Charitable activities</b>			
Direct expenditure		35,542	30,679
<b>Total</b>		37,934	30,699
 <b>NET INCOME</b>		11,576	7,044
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		61,904	54,860
 <b>TOTAL FUNDS CARRIED FORWARD</b>		73,480	61,904

The notes form part of these financial statements

# THE BEAUMONT CENTRE FOR THE OVER SIXTIES

## BALANCE SHEET 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	37,490	37,490
Investments	7	42	42
		<hr/>	<hr/>
		37,532	37,532
<b>CURRENT ASSETS</b>			
Stocks	8	110	100
Cash at bank and in hand		36,530	24,872
		<hr/>	<hr/>
		36,640	24,972
<b>CREDITORS</b>			
Amounts falling due within one year	9	(692)	(600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		35,948	24,372
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		73,480	61,904
		<hr/>	<hr/>
<b>NET ASSETS</b>		73,480	61,904
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		73,480	61,904
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		73,480	61,904
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 January 2023 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 2022

#### 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 2022

### 2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	7,115	7,159
Teas and refreshments	2,061	-
Sales	144	-
Meals	12,565	-
	<u>21,885</u>	<u>7,159</u>

### 3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Other fixed asset invest - FII	4	-
Deposit account interest	-	26
	<u>4</u>	<u>26</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	8,393
Other trading activities	7,159
Investment income	26
Other income	22,165
<b>Total</b>	<u>37,743</u>
<b>EXPENDITURE ON</b>	
Raising funds	20
<b>Charitable activities</b>	
Direct expenditure	30,679
<b>Total</b>	<u>30,699</u>
<b>NET INCOME</b>	<u>7,044</u>



**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2022**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

54,860

**TOTAL FUNDS CARRIED FORWARD**

61,904

**6. TANGIBLE FIXED ASSETS**

Long  
leasehold  
£

**COST**

At 1 April 2021 and 31 March 2022

37,490

**NET BOOK VALUE**

At 31 March 2022

37,490

At 31 March 2021

37,490

**7. FIXED ASSET INVESTMENTS**

Listed  
investments  
£

**MARKET VALUE**

At 1 April 2021 and 31 March 2022

42

**NET BOOK VALUE**

At 31 March 2022

42

At 31 March 2021

42

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 2022**

**8. STOCKS**

	31.3.22	31.3.21
	£	£
Stocks	110	100
	<u>110</u>	<u>100</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Taxation and social security	80	-
Other creditors	612	600
	<u>692</u>	<u>600</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	61,904	11,576	73,480
	<u>61,904</u>	<u>11,576</u>	<u>73,480</u>
<b>TOTAL FUNDS</b>	<u>61,904</u>	<u>11,576</u>	<u>73,480</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,510	(37,934)	11,576
	<u>49,510</u>	<u>(37,934)</u>	<u>11,576</u>
<b>TOTAL FUNDS</b>	<u>49,510</u>	<u>(37,934)</u>	<u>11,576</u>

**Comparatives for movement in funds**

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

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2022**

**10. 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	37,743	(30,699)	7,044
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,743</u>	<u>(30,699)</u>	<u>7,044</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	54,860	18,620	73,480
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,860</u>	<u>18,620</u>	<u>73,480</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	87,253	(68,633)	18,620
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,253</u>	<u>(68,633)</u>	<u>18,620</u>

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2022**

**11. RELATED PARTY DISCLOSURES**

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

# THE BEAUMONT CENTRE FOR THE OVER SIXTIES

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	1
Donations	21,579	8,392
	<hr/>	<hr/>
	21,578	8,393
<b>Other trading activities</b>		
Fundraising events	7,115	7,159
Teas and refreshments	2,061	-
Sales	144	-
Meals	12,565	-
	<hr/>	<hr/>
	21,885	7,159
<b>Investment income</b>		
Other fixed asset invest - FII	4	-
Deposit account interest	-	26
	<hr/>	<hr/>
	4	26
<b>Other income</b>		
JRS Grant	6,043	22,165
	<hr/>	<hr/>
<b>Total incoming resources</b>	49,510	37,743
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	100	120
Purchases	2,402	-
Closing stock	(110)	(100)
	<hr/>	<hr/>
	2,392	20
<b>Charitable activities</b>		
Wages	28,884	24,791
Rates and water	1,439	1,357
Repairs & Renewals	629	-
Light and heat	2,338	2,635
Telephone	393	407
Postage and stationery	109	-
Laundry & cleaning	403	-
Carried forward	34,195	29,190

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 2022**

	31.3.22 £	31.3.21 £
<b>Charitable activities</b>		
Brought forward	34,195	29,190
Sundries	173	23
	<hr/>	<hr/>
	34,368	29,213
 <b>Support costs</b>		
 <b>Governance costs</b>		
Accountancy and legal fees	1,174	1,466
	<hr/>	<hr/>
Total resources expended	37,934	30,699
	<hr/>	<hr/>
<b>Net income</b>	11,576	7,044
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements