

Signal

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2019**

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SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

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SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 3029312

Registered Charity Number 1051946

Registered Office

Castlegate Centre

George Street

Colchester

Essex CO1 1TS

Trustees

Mr S J Tasker, Chair

Mr M G Baker (Treasurer)

Mrs H Bohr

Mr A Rogers

Rev W R Sawtell

Company Secretary

Mr M G Baker

Reporting Accountant

Passmore Weeks & Richardson

2 Beacon End Courtyard

London Road

Stanway

Colchester

Essex CO3 0NU

Bankers

The Co-operative Bank plc

Albert Hall Buildings

High Street

Colchester

Essex CO1 1JW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019

The trustees are pleased to present their report and the financial statements for the year ended 5 April 2019. This report also represents the directors' report, which is required by company law.

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Scope in Colchester and Tendring Limited, is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6th March 1995. It registered as a charity with the Charities' Commission on 12 January 1996. Membership of the charity is by invitation.

Recruitment and appointment of trustees

The board of trustees is co-opted, in such a way as to ensure a wide range of different professional backgrounds.

Induction and training of new trustees

New trustees undergo a period of training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making process, the business plan and recent financial performance of the charity.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The main objective of the charity is to support and help people with cerebral palsy, or similar disability, and their carers.

Principal Activities

Its present main activity is the running of the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

The Castlegate Centre

This day-centre exists to serve the needs of people who, through their disability and situation, are in need of support, training and occupation that will improve their quality of life. The programmes that are pursued in the centre include living skills and personal health and beauty as well as more general educational subjects which are mainly craft, music or computer based. These programmes are adapted to each individual's need-profiles and the outcomes are that the individual client is better adapted to the social context in which they may be living. An important by-product of the centre's activities is the social interaction between clients as well as workers, creating a valuable alternative to isolation, especially for those living independently.

The Over-40's club

This operates one half day a week on the centre's premises and is well attended on a regular basis. The demand for this service for the over 40's disabled community is growing and could be extended but for the limitations of logistics and venue.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019 (continued)**ACHIEVEMENT AND PERFORMANCE**

The Centre has been available to its clients throughout the year and the places available have been fully subscribed. Clients are involved in planning their individual choices of activity which is compatible with their individual needs assessments. Clients are free to decide whether or not they attend the Centre and the fact that most are long term attendees and have formed strong relationships and friendships is evidence of the Centre's success and a tribute to the dedication of the staff.

FINANCIAL REVIEW**Reserves policy**

The management committee have established a policy whereby the funds not otherwise committed or invested in tangible assets held by the charity should be between 6 to 12 months of the resources expended on its core operation (the Castlegate Centre), which equates to between £50,000 and £95,000 in general funds. There is also a need to conserve depreciation capital to offset wear and tear to the building.

Funding

Funding comes for many sources, the main components being an annual grant from Essex Social Services which covers the costs of the Centre Manager and her Assistant Manager and attendance fees which contribute towards the costs of the centre and activities and attendance fees paid by the users or their sponsoring organisation. Grants are applied for from other organisations to contribute to the other costs and since these tend to be of a short term nature, replacement funding has been virtually non-existent during 2018-19 and the directors have reviewed the daily attendance rates.

Public benefit

In setting out the charity's objectives the management committee has given careful consideration to the charity commission's general guidance on public benefit. In doing so, the charity has complied with its duties in this area as set out in section 17 of the Charities Act 2011.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The trustees (who are also the directors of Scope in Colchester and Tendring for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019 (continued)

Members of the management committee

Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2019 was 8.

REPORTING ACCOUNTANT

Katherine Richardson FCA CTA of Passmore Weeks & Richardson, Chartered Accountants was appointed as the charitable company's independent examiner on 1 November 2006. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 17th day of February 2020 and signed on its behalf by:



M G Baker
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOPE IN COLCHESTER AND TENDRING ("THE COMPANY")

I report to the charity trustees (who are also directors' for the purpose of company law) on my examination of the accounts of the charitable company for the year ended 5 April 2019, which comprise the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the charity's trustees as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charities trustees, as a body, for my work or for this report.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those matters set out in the independent examiner's statement.

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

K Richardson FCA CTA
Passmore Weeks & Richardson
Chartered Accountants
2 Beacon End Courtyard
Stanway
Colchester
CO3 0NU



Date: 18 February 2020

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Statement of Financial Activities (including Income and Expenditure Account)

for the year ended 5 April 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Incoming Resources					
Donations	2	406		406	1,086
Activities to further the charity's objects: Grants and contracts for provision of facilities for training and welfare	3	98,576		98,576	140,650
Interest receivable		130		130	166
Total incoming resources		99,112	-	99,112	141,902
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		120,272		120,272	121,451
Over 40's club		3,485		3,485	4,289
Administration		3,612		3,612	3,000
Total resources expended	5	127,369	-	127,369	128,740
Net incoming resources (deficit)		(28,257)	-	(28,257)	13,162
Transfers between funds		141,902	(141,902)	-	-
Net movement in funds		113,645	(141,902)	(28,257)	13,162
Total funds at 6 April 2018		41,143	141,902	183,045	169,883
Total funds at 5 April 2019	14	154,788	-	154,788	183,045

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Charity Number 1051946

Balance Sheet
as at 5 April 2019

	Notes	2019		2018	
		£	£	£	£
Fixed Assets					
Tangible assets	9		88,565		92,228
Investments	10		10,000		10,000
			<u>98,565</u>		<u>102,228</u>
Current assets					
Debtors	11	20,724		64,168	
Cash at bank and in hand		44,257		24,937	
		<u>64,981</u>		<u>89,105</u>	
Less: Creditors - amounts falling due within one year	12	8,758		8,288	
Net Current Assets			<u>56,223</u>		<u>80,817</u>
Total Assets less Current Liabilities			<u>154,788</u>		<u>183,045</u>
Net Assets			<u>154,788</u>		<u>183,045</u>
Funds					
Unrestricted	14		154,788		41,143
Restricted	14		-		141,902
Total Funds			<u>154,788</u>		<u>183,045</u>

The notes on pages 10 to 14 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

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Balance Sheet (continued)
as at 5 April 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2019.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2019 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 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 statement, 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 on 17/2/20... and were signed on its behalf by:



M G Baker
Director

The notes on pages 10 to 14 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

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Notes forming part of the financial statements for the year ended 5 April 2019

1.1 General information

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

1.2 Accounting Policies

- (a) 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 2015)', 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.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
 - short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

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Notes to the Financial Statements for the year ended 5 April 2019**1.3 Significant judgements and estimates**

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
General donations for: Castlegate Centre		406	406	1,086
	-	406	406	1,086

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Core work of the Castlegate Centre				
Essex County Council Social Services		22,500	22,500	45,000
Essex County Council (LSC)		30,417	30,417	50,113
Essex P.A.S.S.		23,251	23,251	28,340
Independent Living		8,650	8,650	5,643
Income from Clients		10,758	10,758	8,554
Over 40's Club				
Income from Clients		3,000	3,000	3,000
		98,576	98,576	140,650

4. Activities to generate funds

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Letting of non-investment property		-	-	-
	-	-	-	-

Notes to the Financial Statements for the year ended 5 April 2019

5. Total resources expended

	Castlegate Centre	Over 40's Club	Administration	2019 Total	2018 Total
	£	£	£	£	£
Staff costs	56,081	3,485	-	59,566	65,543
Staff costs - tutorials	31,430	-	-	31,430	27,992
Training	1,750	-	-	1,750	1,284
Activities craft supplies	16,983	-	-	16,983	15,554
Premises costs	5,591	-	-	5,591	6,300
Insurance	1,963	-	-	1,963	1,840
Telephone/IT	1,342	-	-	1,342	1,397
Independent examiner's fee	-	-	3,612	3,612	3,000
Miscellaneous	1,202	-	-	1,202	1,923
Depreciation	3,663	-	-	3,663	3,907
Bad debts	267	-	-	267	-
	120,272	3,485	3,612	127,369	128,740

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

6. Net incoming resources for the year

This is stated after charging:

	2019 £	2018 £
Depreciation Current year	3,663	3,907
	3,663	3,907

7. Taxation

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

8. Staff costs

Staff costs in the year are analysed as follows:

	2019 £	2018 £
Wages and salaries	89,517	89,041
National Insurance	1,479	4,494
	90,996	93,535

The average number of employees in the year was 11 (2018: 12).

There were no "higher paid" employees during the year.

SCOPE IN COLCHESTER AND TENDRING

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**Notes to the Financial Statements
for the year ended 5 April 2019****9. Tangible Assets**

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2018	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2019	74,300	69,476	14,480	37,144	195,400
Depreciation					
At 6 April 2018	-	56,362	11,892	34,918	103,172
Charged in the period	-	2,779	328	556	3,663
Disposals	-	-	-	-	-
At 5 April 2019	-	59,141	12,220	35,474	106,835
Net book value					
At 5 April 2019	74,300	10,335	2,260	1,670	88,565
At 5 April 2018	74,300	13,114	2,588	2,226	92,228

10. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

11. Debtors

	2019 £	2018 £
Prepayments and accrued interest	492	486
Other debtors	20,232	63,682
	20,724	64,168

SCOPE IN COLCHESTER AND TENDRING

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**Notes forming part of the financial statements
for the year ended 5 April 2019****12. Creditors: Amounts falling due within one year**

	2019	2018
	£	£
Creditors	1,508	3,388
Accruals	7,250	4,900
	<u>8,758</u>	<u>8,288</u>

13. Analysis of net assets between funds

	General Fund £	Restricted Fund £	Total £
Tangible fixed assets	98,565	-	98,565
Net current assets	56,223	-	56,223
	<u>154,788</u>	<u>-</u>	<u>154,788</u>

14. Statement of movements of funds

	Unrestricted Fund	Restricted Funds		Total
		Over 40s	Core Fund	
	£	£	£	£
At 6 April 2018	41,143	872	141,030	183,045
Surplus/(Deficit) for the year	(28,257)			(28,257)
Transfers between funds	141,902	(872)	(141,030)	-
At 5 April 2019	154,788	-	-	154,788

15. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.