

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHARITY INFORMATION

CHARITY STATUS

The Freedom Centre is registered with The Charity Commissioners under Charity No. 1007683 and is governed by a constitution adopted on 8th January 1992.

OBJECTS

The Freedom Centre is established to support adults with physical and moderate learning disabilities, primarily in the Isle of Sheppey, Sittingbourne and throughout Kent, in particular offering day care, structured educational services and social activities.

PRINCIPAL ADDRESS

The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

TRUSTEES AND EXECUTIVE COMMITTEE DURING THE YEAR

President	Vacant
Chairman	Tony Andrews
Vice Chairman/Secretary	Peter Laing
*Treasurer	Alan Ogilvie
Other Members	Christine Brew (Trustee)
	Ross Elderfield (Trustee)
	Georgina Jemmett (Trustee)
	Brenda Hammond (Trustee)
	Louise Henderson (Trustee)
	Peter White (Trustee)
	Ron Marsh (Members' Rep)
	Ian Partridge (Members' Rep)

*Alan Ogilvie passed away on 9th December 2020 and was replaced as Treasurer by Peter Taylor on that day

REPORTING ACCOUNTANT

Lee Seal A.C.C.A., F.A.I.A.
Blain Pritchard
Bluetown
Sheerness
ME12 2PJ

BANKERS

Barclays Bank plc
12 Broadway
Sheerness
KENT
ME12 1RN

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REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31st March 2020. The results for the year are presented in the form of a Statement of Financial Activities which incorporate the traditional Income and Expenditure account, in order to comply with the revised Statement of Recommended Practice for charities as issued by the Charity Commission in 2015 and as identified in the Charities Act 2011.

INTRODUCTION

The Freedom Centre was started as a project of the Delta Group, which was the local branch of Scope. The objective of the project was to establish a member led support centre for people with physical disabilities, in particular offering day care, structured educational services and social activities centred in Sheerness to meet the needs of people with physical disabilities aged between 16 and 64 (at the time of joining) in the Swale area. The Freedom Centre became an independent charity in January 1992 and assumed full responsibility for the running of the Centre on 1st April 1993. The Freedom Centre now offers support to adults with physical and moderate learning disabilities and is open to adults aged 18+.

RISK REVIEW

The Trustees conduct periodic reviews of the major risks to which the Charity is exposed, and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

A review of Developments, Activities and Achievements is contained within the Chairman's Report. No Trustees received any remunerations for services, as members of the Committee, neither were any expenses paid in the financial year. No Executive Committee member had any beneficial interest in any contract with the charity during the year.

PUBLIC BENEFIT

The Charity acknowledges its requirements to demonstrate clearly it must have charitable purposes or objectives that are for the public benefit. Details of how the Charity has achieved this are provided in this Trustee Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE ACCOUNTS

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the period. In preparing those financial statements the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the Charities SORP.
- c. Make judgements and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Executive Committee on 23rd November 2020 and signed on their behalf

Pete Laing
Acting Chairman

THE FREEDOM CENTRE

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INCOME & EXPENDITURE ACCOUNT

For the Year ended 31st March 2021

	Notes	General funds £	Designated funds £	Restricted funds £	TOTAL funds 2021 £	TOTAL funds 2020 £
INCOMING RESOURCES						
Voluntary income - direct giving	2	19,685	0	0	19,685	19,838
Other voluntary income	3	0	0	0	0	1,373
Income from events and activities	4	100	0	0	100	5,247
Other ordinary income	5	147,497	0	0	147,497	165,755
Income from investments	6	70	0	0	70	263
TOTAL INCOMING RESOURCES		167,352	0	0	167,352	192,476
RESOURCES USED						
Directly relating to the work of the centre	7	91,821	0	0	91,821	127,536
Centre management and administration	8	51,839	0	0	51,839	38,248
Depreciation	9	0	0	0	0	0
TOTAL RESOURCES USED		143,660	0	0	143,660	165,784
Net movement in resources before other gains/losses		23,692	0	0	23,692	26,692
Other gains and losses						
Surplus on sale of assets		8,000	0	0	8,000	0
Net movement on resources after other gains/losses		31,692	0	0	31,692	26,692
Transfer between funds -						
- fixed asset equity		0	0	0	0	0
- redundancy reserve fund		0	0	0	0	0
NET MOVEMENT ON RESOURCES FOR THE YEAR		31,692	0	0	31,692	26,692
Balances brought forward		117,888	109,721	35,598	263,207	236,515
BALANCES AT 31st MARCH 2021 carried forward		149,580	109,721	35,598	294,899	263,207

STATEMENT OF RECOGNISED GAINS AND LOSSES

The Charity made no recognised gains or losses in either the current or prior year other than as shown in the Statement of Financial Activities

The notes on pages 6-9 form part of these accounts

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For the year ended 31st March 2021

			2021	2020
	Notes	£	£	£
FIXED ASSETS				
Tangible Fixed Assets	9		109,721	109,721
CURRENT ASSETS				
Debtors and prepayments	10	19,503		25,358
Redundancy reserve Account		27,576		27,544
Cash in hand and at bank		143,751		110,473
		<u>190,830</u>		<u>163,375</u>
Less: amounts falling due within 1 year	11	<u>5,652</u>	<u>9,889</u>	
NET CURRENT ASSETS			<u>185,178</u>	<u>153,486</u>
NET ASSETS			<u><u>294,899</u></u>	<u><u>263,207</u></u>
FUNDS				
Unrestricted General Funds	12		149,580	117,888
Unrestricted designated funds				
Fixed Asset Equity		109,721		109,721
Redundancy costs reserve		35,598		35,598
			<u>145,319</u>	<u>145,319</u>
			<u><u>294,899</u></u>	<u><u>263,207</u></u>

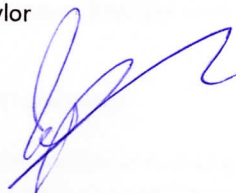
The notes on pages 6-9 form part of these accounts

These Accounts were approved by the Executive Committee on 30th September 2021 and signed on its behalf by: -

Peter Laing
Chairman



Peter M. Taylor
Treasurer



THE FREEDOM CENTRE

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. Principal Accounting Policies**1.1 Basis of Preparation of the Accounts**

The accounts are prepared under the historical cost convention except for assets acquired from the Delta Group on commencement of The Freedom Centre's activities, which are included in the accounts at valuation. The Accounts have been prepared in accordance with applicable accounting standards and the Charities SORP 2015 (Statement of Recommended Practice) 'Accounting by Charities'. They include the results of the Charity's operations which are described in the Trustees Report and all of which are continuing. The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

1.2 Tangible Fixed Assets held for own use and depreciation

Tangible fixed assets for use by the charity are stated in the accounts at their historical cost except in the case of assets acquired from the Delta Group and other donated assets, which are included at their fair value at the date of acquisition. Property is maintained in a state of repair such as its estimated residual value at the balance sheets date is significantly greater than its book value. In the opinion of the Trustees any charge for depreciation would not, therefore, be material. Depreciation is provided on other fixed assets at rates calculated to write off the cost of the assets over their expected useful lives on the following basis:-

Freehold Property	Nil
Other Tangible assets	4 years straight line basis

1.3 Fixed Asset Equity

The Executive Committee take the view that to merely provide depreciation on fixed assets in the Statement of Financial Activities would misrepresent the funds available to the charity for current spending, since the fixed assets could not be realised without disrupting the Charity's operations. Consequently an amount is transferred to or from a reserve each year to represent the cost of fixed assets acquired in the year less depreciation provided on all the assets held.

1.4 Income recognition

Grants and payments from local authorities in respect of service delivery contracts are credited to the Statement of Financial Activities on an accrual basis. All other income is credited to the Statement of Financial Activities at the later of the receipt of monies or the period over which the incomes relates.

1.5 Value Added Tax

The Charity opted to register for VAT from the 1st August 2006 and since then has been able to recover its input VAT.

1.6 Allocation of Expenditure

For accounting purposes, expenditure is allocated as follows:-

Directly relating to the work of the Centre comprises the cost of providing services to those attending the Centre including the cost of classes and sessional tutors. They also include an apportionment of staff costs relating to the delivery of those services, together with the costs of transport and catering.

Fund raising and publicity comprises the costs incurred in inducing people and organisations to contribute financially and in kind to the Centre's work, it includes the cost of our fundraiser and the cost of mounting appeals.

Centre Management and Administrator of the Charity includes all expenditure not directly related to the charitable activities. This includes the cost of running the office an, apportionment of staff salaries for administration duties and other office support costs.

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 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31st MARCH 2021

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	2021 £'s	2020 £'s
2. Voluntary Income - Direct Giving - General		
Sundry Donations	<u>19,685</u>	<u>19,838</u>
3. Other Voluntary Income - General	<u>0</u>	<u>1,373</u>
4. Income from events & activities - General		
Collections & Raffles	100	1,652
Sundry Fund Raising	<u>0</u>	<u>3,595</u>
	<u>100</u>	<u>5,247</u>
5. Other Ordinary Income - General		
Service fees from members and Social Services	<u>147,497</u>	<u>165,755</u>
6. Income from investments		
Bank Deposit Interest	<u>70</u>	<u>263</u>
7. Expenditure directly relating to the work of the Centre - General		
Activity Costs	4,632	16,602
Personnel Costs	75,893	95,296
Premises Running Costs	7,575	9,101
Vehicle Costs and Transport for members	<u>3,721</u>	<u>6,537</u>
	<u>91,821</u>	<u>127,536</u>
8. Centre Management & Administration - General		
Bank Charges	154	174
Computer Expenses	315	1,033
Independent Examiners Fee	550	645
Insurance	2,910	2,135
Legal & Professional Charges	762	0
Personnel Costs	43,789	29,876
Postage Printing and Stationery	1,437	1,970
Repairs to Equipment	0	860
Subscriptions	0	267
Sundry Expenses	1,320	655
Telephone	<u>602</u>	<u>633</u>
	<u>51,839</u>	<u>38,248</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Freehold Land & Buildings £	Vehicles £	Equipment £	Total £	
9. Tangible Fixed Assets held for own use						
Cost/Valuation at 1st April : pril 2020		109,721	37,789	8,247	155,757	
Sale during year		0	-37,789	0	-37,789	
Cost/Valuation at 31st March 2021	1	<u>109,721</u>	<u>0</u>	<u>8,247</u>	<u>117,968</u>	
Depreciation at 1st April : pril 2020		0	37,789	8,247	46,036	
Disposal		0	-37,789	0	-37,789	
Depreciation at 31st Mar March 2021		<u>0</u>	<u>0</u>	<u>8,247</u>	<u>8,247</u>	
NET BOOK VALUES						
31st March 2020		109,721	0	0	109,721	
31st March 2021		<u>109,721</u>	<u>0</u>	<u>0</u>	<u>109,721</u>	
			2021	2020		
10. Debtors & prepayments						
Fees due			17,140	23,488		
Other debtors & Prepayments			<u>2,363</u>	<u>1,870</u>		
			<u>19,503</u>	<u>25,358</u>		
11. Liabilities: Amounts falling due within one year						
Sundry creditors and accruals			<u>5,652</u>	<u>9,889</u>		
12. Movement of Funds						
		Balance b/forward 1st April 2020	Income	Expenditure	Transfers between funds	Balance c/forward 31st March 2021
Unrestricted Funds						
General Funds		117,888	175,352	-143,660	0	149,580
Designated Funds						
Fixed Asset Equity		109,721	0	0	0	109,721
Redundancy costs reserves		35,598	0	0	0	35,598
TOTAL UNRESTRICTED FUNDS		<u>263,207</u>	<u>175,352</u>	<u>143,660</u>	<u>0</u>	<u>294,899</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021

	2021	2020
	£'s	£'s
13. Staff costs and numbers		
Staff costs were as follows:		
Salaries & wages	134,359	135,265
Social Security costs	1,509	3,074
Pension contributions	5,416	6,175
Training	0	181
Volunteer costs	618	309
Furlough Scheme	-22,015	0
	<u>119,887</u>	<u>145,004</u>

No employees received emoluments of more than £50,000

The average weekly number of employees during the year, calculated on the basis of full time equivalents was as follows:

	2021	2020
	No.	No.
Centre Manager	1	1
Senior Support Workers	4	4
Other Staff	10	9
	<u>15</u>	<u>14</u>

14. Donated facilities and funding in kind

Certain facilities are provided by the centre free of charge but they are neither quantifiable nor material. The Centre is, like most charities, dependent to a considerable extent on voluntary help, as explained in the Annual Report attached to these accounts.

15. Pensions Costs

The Centre paid £5,416 (£6,175 in 2020) during the year as employers' contributions into a defined contribution scheme for senior employees. The payments are charged to the Statement of Financial Activities as they accrue.

16. Trustees Remuneration & Expenses

No remuneration or expenses were paid to any member of the executive committee

17. Capital Commitments

There were no capital commitments at 31st March 2021

Independent Examiner's Report to the Trustees of The Freedom Centre

I report on the accounts of the Trust for the year ended 31st March 2021 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with Section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 my report in order to enable a proper understanding of the accounts to be reached.


.....
L. C. Seal ACCA FAIA

Blain Pritchard Limited
Chartered Certified Accountants
29 High Street
Blue Town, Sheerness
Kent ME12 1RN

..... 24 / 11 / 2021