

**THE FREEDOM CENTRE**  
**(Working with adults with physical  
and moderate learning disabilities)**

**CHARITY NO. 1007683**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

## 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 8<sup>th</sup> 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  | Peter Laing                        |
| Secretary | Peter Laing                        |
| Treasurer | Peter Taylor                       |
| Trustees  | Christine Brew (resigned 22/01/25) |
|           | Ross Elderfield                    |
|           | Georgina Jemmett                   |
|           | Brenda Hammond                     |
|           | Peter White                        |
|           | Ross Elderfield                    |
|           | Nathan Arnold                      |
|           | Ron Marsh (resigned 27/11/24)      |

### REPORTING ACCOUNTANT

Lee Seal F.C.C.A., F.A.I.A.  
Pritchard Pritchard  
Bluetown, Sheerness  
Kent, ME12 1RN

### BANKERS

Barclays Bank plc and Nat West Bank plc

## THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

### REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31<sup>st</sup> March 2025. 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 1<sup>st</sup> 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 remuneration 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 Trustees' 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 17<sup>th</sup> September 2025 and signed on their behalf

  
 Peter Laing (Chairman)

## **THE FREEDOM CENTRE**

(working with adults with physical and moderate learning disabilities)

### **CHAIRMAN'S REPORT – 2025**

I am pleased to report that despite ongoing difficulties, The Freedom Centre has continued its mission to support adults with physical and moderate learning disabilities, primarily on the Isle of Sheppey and Sittingbourne but also throughout Kent, in particular offering day care, structured educational services and social activities. We have managed to maintain our instructional courses, entertainment and, most importantly, companionship. This is entirely due to the untiring loyalty of the staff, management and volunteers who have all worked so hard to meet our members diverse needs. For this I must express my gratitude and that of my fellow Trustees. They too deserve my gratitude for their guidance and support, not only at our meetings but also for the fundraising activities which many of them, along with members of staff, have organised or participated in.

Attracting new members has not been easy, but we have had some success, and I hope that this will continue. I must, sadly, advise that we have lost some treasured friends. Our thoughts are with their loved ones.

In April we welcomed our new centre Manager, Gemma Friday. She has taken to the job like a duck to water and has been responsible for a number of new initiatives of serious benefit to the centre. We wish her all the best for the next year.

I am pleased to be able to tell you that, thanks to our Treasure's efforts and those of our staff, members and trustees, our financial position remains strong and should enable us to weather any storms that the economic situation may bring.

Once again, my sincere thanks to my fellow trustees, to the management team, the staff, the volunteers and the members for all their hard work.

Peter Laing,



**Peter Laing**  
Chairman of Trustees

**THE FREEDOM CENTRE**

(working with adults with physical and moderate learning disabilities)

**INCOME & EXPENDITURE ACCOUNT**

For the Year ended 31st March 2025

|   | Notes | General<br>funds<br>£'s | Designated<br>funds<br>£'s | Restricted<br>funds<br>£'s | TOTAL<br>funds<br>2025<br>£'s | TOTAL<br>funds<br>2024<br>£'s |
|---|-------|-------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>INCOMING RESOURCES</b>                           |       |                         |                            |                            |                               |                               |
| Voluntary income - direct giving                    | 2     | 36,477                  | 0                          | 0                          | 36,477                        | 33,833                        |
| Other voluntary income                              | 3     | 90                      | 0                          | 0                          | 90                            | 550                           |
| Income from events and activities                   | 4     | 2,358                   | 0                          | 0                          | 2,358                         | 3,347                         |
| Other ordinary income                               | 5     | 193,757                 | 0                          | 0                          | 193,757                       | 174,179                       |
| Income from investments                             | 6     | 7,611                   | 0                          | 0                          | 7,611                         | 6,423                         |
| <b>TOTAL INCOMING RESOURCES</b>                     | £'s   | <b>240,293</b>          | <b>0</b>                   | <b>0</b>                   | <b>240,293</b>                | <b>218,332</b>                |
| <b>RESOURCES USED</b>                               |       |                         |                            |                            |                               |                               |
| Directly relating to the work of the centre         | 7     | 106,303                 | 0                          | 0                          | 106,303                       | 113,830                       |
| Centre management and administration                | 8     | 93,662                  | 0                          | 0                          | 93,662                        | 77,078                        |
| Depreciation  | 9     | 16,365                  | 0                          | 0                          | 16,365                        | 14,561                        |
| <b>TOTAL RESOURCES USED</b>                         | £'s   | <b>216,330</b>          | <b>0</b>                   | <b>0</b>                   | <b>216,330</b>                | <b>205,469</b>                |
| Net movement in resources before other gains/losses |       | 23,963                  | 0                          | 0                          | 23,963                        | 12,863                        |
| Other gains and losses                              |       |                         |                            |                            |                               |                               |
| Surplus on sale of assets                           |       | 0                       | 0                          | 0                          | 0                             | 0                             |
| Net movement on resources after other gains/losses  |       | 23,963                  | 0                          | 0                          | 23,963                        | 12,863                        |
| Transfer between funds -                            |       |                         |                            |                            |                               |                               |
| - fixed asset equity                                |       | 0                       | 0                          | 0                          | 0                             | 0                             |
| - redundancy reserve fund                           |       | 0                       | 0                          | 0                          | 0                             | 0                             |
| - asset replacement fund                            |       | 0                       |                            | 0                          | 0                             | 0                             |
| <b>NET MOVEMENT ON RESOURCES FOR THE YEAR</b>       |       | <b>23,963</b>           | <b>0</b>                   | <b>0</b>                   | <b>23,963</b>                 | <b>12,863</b>                 |
| Balances brought forward                            |       | 284,634                 | 145,319                    | 0                          | 429,953                       | 417,090                       |
| <b>BALANCES AT 31ST MARCH 2025</b>                  |       | <b>308,597</b>          | <b>145,319</b>             | <b>0</b>                   | <b>453,916</b>                | <b>429,953</b>                |

**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

**THE FREEDOM CENTRE**

5

(working with adults with physical and moderate learning disabilities)

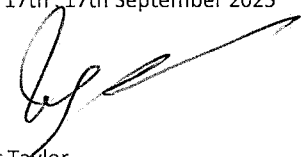
BALANCE SHEET AS AT 31ST MARCH 2025

|  | Notes | 2025<br>£'s               | 2024<br>£'s               |
|--|-------|---------------------------|---------------------------|
| <b>FIXED ASSETS</b>                            |       |                           |                           |
| Tangible Fixed Assets                          | 9     | 143,636                   | 138,942                   |
| <b>CURRENT ASSETS</b>                          |       |                           |                           |
| Debtors and prepayments                        | 10    | 32,948                    | 16,184                    |
| Redundancy reserve Account                     |       | 30,901                    | 29,443                    |
| Cash in hand and at bank                       |       | <u>256,918</u>            | <u>254,833</u>            |
|  |       | 320,767                   | 300,460                   |
| <b>Less: amounts falling due within 1 year</b> | 11    | <u>10,487</u>             | <u>9,449</u>              |
| <b>NET CURRENT ASSETS</b>                      |       | 310,280                   | 291,011                   |
| <b>NET ASSETS</b>                              |       | £'s <u><u>453,916</u></u> | £'s <u><u>429,953</u></u> |
| <b>FUNDS</b>                                   |       |                           |                           |
| Unrestricted General Funds                     | 12    | 308,597                   | 284,634                   |
| Unrestricted designated funds                  |       |                           |                           |
| Fixed Asset Equity                             |       | 109,721                   | 109,721                   |
| Redundancy costs reserve                       |       | 35,598                    | 35,598                    |
| Asset replacement fund                         |       | <u>0</u>                  | <u>0</u>                  |
|  |       | 145,319                   | 145,319                   |
|  |       | £'s <u><u>453,916</u></u> | £'s <u><u>429,953</u></u> |

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

These Accounts were approved by the Trustees on 17th 17th September 2025 and signed on its behalf by: -

  
Peter Laing  
Chairman

  
Peter Taylor  
Treasurer

## THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025

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

THE FREEDOM CENTRE  
 (working with adults with physical and moderate learning disabilities)  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31ST MARCH 2025

|  | 2025<br>£'s    | 2024<br>£'s    |
|--|----------------|----------------|
| 2. Voluntary Income - Direct Giving - General                        |                |                |
| Sundry Donations   | 36,138         | 33,551         |
| Gift Aid Tax recovery  | 339            | 282            |
|  | <u>36,477</u>  | <u>33,833</u>  |
| 3. Other Voluntary Income - General                                  | <u>90</u>      | <u>550</u>     |
| 4. Income from events & activities - General                         |                |                |
| Collections & Raffles  | 0              | 2,312          |
| Sundry Fund Raising  | 2,358          | 1,035          |
|  | <u>2,358</u>   | <u>3,347</u>   |
| 5. Other Ordinary Income - General                                   |                |                |
| Service fees from members and Social Services                        | 186,257        | 174,179        |
| Gift Aid , Grants and Compensation                                   | 7,500          | 0              |
|  | <u>193,757</u> | <u>174,179</u> |
| 6. Income from Investments - Interest                                | <u>7,611</u>   | <u>6,423</u>   |
| 7. Expenditure directly relating to the work of the Centre - General |                |                |
| Activity Costs   | 12,783         | 16,993         |
| Personnel Costs  | 70,266         | 88,615         |
| Premises Running Costs   | 20,797         | 4,642          |
| Vehicle Costs and Transport for members                              | 2,457          | 3,580          |
|  | <u>106,303</u> | <u>113,830</u> |
| 8. Centre Management & Administration - General                      |                |                |
| Bank Charges   | 112            | 153            |
| Computer Expenses  | 107            | 348            |
| Independent Examiners Fee  | 787            | 813            |
| Insurance  | 4,327          | 6,123          |
| Legal & Professional Charges   | 419            | 456            |
| Personnel Costs  | 84,094         | 64,773         |
| Postage Printing and Stationery                                      | 869            | 1,003          |
| Repairs to Equipment   | 454            | 818            |
| Subscriptions  | 736            | 763            |
| Sundry Expenses  | 1,306          | 1,062          |
| Telephone  | 451            | 766            |
|  | <u>93,662</u>  | <u>77,078</u>  |

**THE FREEDOM CENTRE**

(working with adults with physical and moderate learning disabilities)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

|   | Freehold<br>Land &<br>Buildings<br>£ | Vehicles<br>£  | Equipment<br>£ | Total<br>£                    |                                   |
|---|--------------------------------------|----------------|----------------|-------------------------------|-----------------------------------|
| <b>9. Tangible Fixed Assets held for own use</b>            |                                      |                |                |                               |                                   |
| Cost/Valuation at 31st March 2024                           | 109,721                              | 54,643         | 12,532         | 176,896                       |                                   |
| Added during year   | 0                                    | 20,500         | 559            | 21,059                        |                                   |
| Sale during year  | 0                                    | 0              | 0              | 0                             |                                   |
| Cost/Valuation at 31st March 2025                           | <u>109,721</u>                       | <u>75,143</u>  | <u>13,091</u>  | <u>197,955</u>                |                                   |
| Depreciation at 1st April 2024                              | 0                                    | 27,322         | 10,632         | 37,954                        |                                   |
| Charge for the year   | 0                                    | 15,360         | 1,005          | 16,365                        |                                   |
| Depreciation at 31st March 2025                             | <u>0</u>                             | <u>42,682</u>  | <u>11,637</u>  | <u>54,319</u>                 |                                   |
| <b>NET BOOK VALUES</b>                                      |                                      |                |                |                               |                                   |
| 31st March 2024   | 109,721                              | 27,321         | 1,900          | 138,942                       |                                   |
| 31st March 2025   | <u>109,721</u>                       | <u>32,461</u>  | <u>1,454</u>   | <u>143,636</u>                |                                   |
|   |                                      |                | 2025           | 2024                          |                                   |
| <b>10. Debtors &amp; prepayments</b>                        |                                      |                |                |                               |                                   |
| Fees due  |                                      |                | 32,036         | 14,771                        |                                   |
| Other debtors & Prepayments                                 |                                      |                | 912            | 1,413                         |                                   |
|   |                                      |                | <u>32,948</u>  | <u>16,184</u>                 |                                   |
| <b>11. Liabilities: Amounts falling due within one year</b> |                                      |                |                |                               |                                   |
| Sundry creditors and accruals                               |                                      |                | 10,487         | 9,449                         |                                   |
| <b>12. Movement of Funds</b>                                | Balance<br>b/forward<br>1.4.2024     | Income         | Expenditure    | Transfers<br>between<br>funds | Balance<br>c/forward<br>31.3.2025 |
| Unrestricted Funds  |                                      |                |                |                               |                                   |
| General Funds   | 284,634                              | 240,293        | 216,330        | 0                             | 308,597                           |
| Designated Funds  |                                      |                |                |                               |                                   |
| Fixed Asset Equity  | 109,721                              | 0              | 0              | 0                             | 109,721                           |
| Redundancy costs reserves                                   | 35,598                               | 0              | 0              | 0                             | 35,598                            |
| Fixed asset replacement fund                                | 0                                    | 0              | 0              | 0                             | 0                                 |
| <b>TOTAL UNRESTRICTED FUNDS</b>                             | <u>429,953</u>                       | <u>240,293</u> | <u>216,330</u> | <u>0</u>                      | <u>453,916</u>                    |

**THE FREEDOM CENTRE**

(working with adults with physical and moderate learning disabilities)

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year ended 31st March 2025

|                                    | 2025           | 2024           |
|------------------------------------|----------------|----------------|
|                                    | £'s            | £'s            |
| <b>13. Staff costs and numbers</b> |                |                |
| Staff costs were as follows:       |                |                |
| Salaries & wages                   | 148,321        | 142,407        |
| Social Security costs              | 2,022          | 7,019          |
| Pension contributions              | 3,829          | 3,522          |
| Volunteer costs                    | 188            | 440            |
|                                    | <u>154,360</u> | <u>153,388</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 :-

|                        | 2025      | 2024      |
|------------------------|-----------|-----------|
|                        | No.       | No.       |
| Centre Manager         | 1         | 1         |
| Senior Support Workers | 4         | 4         |
| Other Staff            | 8         | 7         |
|                        | <u>13</u> | <u>12</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 £3,829 (£3,522 in 2023/24) during the year as employer's 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**

None

# 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 2025 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 this 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 account 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 this report in order to enable a proper understanding of the accounts to be reached.

  
.....  
L. C. Seal FCCA FAIA

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

...3... December..... 2025