

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
NORTHEAST DISABILITIES RESOURCE CENTRE**

**Robson Laidler Accountants Limited
Statutory Auditor
Fernwood House
Fernwood Road
Jesmond
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Tyne and Wear
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NORTHEAST DISABILITIES RESOURCE CENTRE

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NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The 'Objects' of the charity are "to provide, cause to be provided or assist in providing facilities for the treatment, education and general welfare of sufferers of cerebral palsy and its allied conditions".

N.D.R.C. contracts its Day Care provision and its educational provision to South Tyneside, Durham and Sunderland Social Services. We have increased our range of services by offering a 'Personal Assistant' (P.A.) for people who wish to access the wider community.

ACHIEVEMENT AND PERFORMANCE

As a forward-thinking committee, we committed ourselves to a new scheme which we reported in the 2019 Trustees Annual Report.

With the expectation that the new centre and bungalows were to be completed and ready to move into by Spring 2020 we re-structured our staffing during the year with the hope of absorbing losses of 30,000 - £35,000. Unfortunately the development scheme was halted, and although it is now underway, commencing in October 2020, we have encountered more delays and losses in the new financial year 20/21 due to the COVID pandemic.

We recognise as part of these losses we have suffered some bad debts. We are however confident that with introducing a new accounting system we will avoid any repetition of this.

We as trustees recognise and are monitoring the financial situation monthly. We feel that with due diligence and careful monitoring we will be able to be in a good position to operate when restrictions are lifted.

FINANCIAL REVIEW

Reserves policy

Northeast Disabilities Resource Centre operates a reserve fund for the purpose of covering any negative financial implications that may affect the organisation. This includes:

- Contractual commitments which may require the purchase of new equipment, facilities and environments
- The termination of service User's contracts and the ensuing loss of related income that may lead to subsequent changes being made to staffing arrangements and organisational planning.

The Trustees acknowledge that the organisation has experienced a restructuring of its service which has resulted in the organisations occupancy of rented premises belonging to the Local Authority of the City of Sunderland.

An assessment has been made by the Trustees and we have agreed that we will hold reserves that would lead to the purchase of a suitable building from which to operate and expand its services to the disabled community.

The Trustees agree that to maintain reserves at their agreed level the organisation will need:

- Suitable Code of Practice
- Effective budgetary controls
- Effective management systems
- Employment policies and procedures
- Good relationships with local funders and stakeholders

This policy will be reviewed in line with our Quality Assurance System which requires Northeast Disabilities Resource Centre to review annually, or as when the need arises, all operational Policies and Procedures.

NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Risk Assessment

Location of Premises

The present site of operation for N.D.R.C. comprise of the leased premises at Cork Street, Hendon, Sunderland. There is a growing requirement, not only for more space but for more centralised space. Managing Day Care facilities from a larger building would not only reduce future transport/transfer costs and provide greater flexibility, but would also help to constrain the number of employees necessary to provide a quality service. There is also the implied status associated with operating from larger premises that may possibly engender a more positive impression of N.D.R.C. within potential clients.

The Direct Payment Scheme

The slow, but consistent uptake of the Direct Payment Scheme option for both present and potential Service users may have a notable impact on Day services such as N.D.R.C. The changeover from Local Authorities to the service user as the paying client may have a subtle effect on the demands presented by Service Users on their Day Care providers. The relationship may alter, putting more power and opportunity into the hands of clients and whilst this is to be welcomed as another small step to equality of citizenship, it is important that all staff are aware of such implications so that clients can recognise our understanding of their changed financial position.

Social Services may slowly lose control over whether a client attends a particular service provision, as the client will choose for themselves, deciding where to spend their assessed allowance for Day Care. It is important that the relevant Management and Committee Members handle these changes with sensitivity and full awareness.

N.D.R.C. will continue to monitor and assess perceived risks to the organisation on a regular basis, seeking to protect and enhance future performance.

FUTURE PLANS

Not unlike others, the COVID pandemic has had a profound affect upon our services and future planning.

The business plan for a New Centre and 15 bungalows has been agreed and accepted by our Trustees:

Following extensive meetings with the council, we are now proud to announce the council has agreed to put £1.4 million into their Capital Programme to build the new centre and lease this to us (for future use).

Building works on the project commenced slightly later than anticipated in October 2020. The construction is now well underway and we have been given the date of 7 July 2021 for completion of the new centre and 8 of the bungalows.

From a Trustees point of view, you might say that when the new centre and bungalows have been built then we have achieved what we set out to do many years ago, however we know this is not the end but just the beginning of a new era for all involved.

This new building will give everyone concerned a big lift and upgrade the services we can offer. We are also pleased to report the new bungalows will compliment the new centre by giving modern facilities to all disabled people who may use the services that will be on offer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and Internal control

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

NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Northeast Disabilities Resource Centre was founded in 1952 and first constituted as a charity in 1966 as the Sunderland Spastics Society. In 1994 its Constitution was amended to Sunderland and District Scope; registered number 222675, and in 2007 a further amendment to Northeast Disabilities Resource Centre (N.D.R.C).

Membership is open to all who have a genuine interest in N.D.R.C and upon payment of the membership fee (currently £5.00 per annum). Each member is entitled to one vote at meetings.

Decisions about the direction of the charity and all policy and other major decisions are made by the Executive Committee; members of which are nominated by the general membership and then elected by them at the Annual General Meeting. Occasionally a person may be co-opted onto the Executive Committee when deemed advantageous to the charity by the existing Executive members. Decisions regarding the day-to-day running, the management of staff and volunteers and general management are entrusted to the General Manager Mr Stuart Johnson, who is responsible to and also reports to the Executive Committee.

Responsibility for the financial accounts of the charity is shared between all the members of the Executive Committee, but for day-to-day purposes the Treasurer and Manager maintain a close scrutiny of all transactions, and does this in conjunction with the requirements of the management of N.D.R.C.

The Executive Committee keep in mind the Charity Commission's guidance on public benefit.

Induction and training of new trustees

New Trustees attend an Executive Committee meeting before they are appointed as a Trustee in order that they obtain an understanding of the internal processes of the charity as a whole together with an understanding of any ongoing issues which the Executive Committee are dealing with.

The skills of the existing Trustees are monitored on an ongoing basis and external training courses are provided where deemed appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
222675

Principal address
Cork Street
Sunderland
SR1 2AN

Trustees

Mr R A Atkinson
Mr P Smith
Mr E Bell
Mr B Curran - appointed 20 May 2019
Mr R Cartmell - resigned May 2019

Auditors

Robson Laidler Accountants Limited
Statutory Auditor
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

National Westminster Bank Plc
52 Fawcett Street
Sunderland
Tyne and Wear
SR1 1SB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 11/8/21 and signed on its behalf by:


.....
Mr E Bell - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF NORTHEAST DISABILITIES RESOURCE CENTRE

Opinion

We have audited the financial statements of Northeast Disabilities Resource Centre (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF NORTHEAST DISABILITIES RESOURCE CENTRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Robson Laidler Accountants Limited

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Fernwood House

Fernwood Road

Jesmond

Newcastle upon Tyne

Tyne and Wear

NE2 1TJ

11 March 2021

NORTHEAST DISABILITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	11,119	-	11,119	14,649
Charitable activities					
Resource Centre		416,537	-	416,537	375,873
Other trading activities	4	21,686	-	21,686	19,132
Investment income	5	45	-	45	72
Total		449,387	-	449,387	409,726
EXPENDITURE ON					
Raising funds	6	26,899	-	26,899	28,162
Charitable activities					
Resource Centre		465,241	-	465,241	430,188
Other		585	-	585	-
Total		492,725	-	492,725	458,350
NET INCOME/(EXPENDITURE)		(43,338)	-	(43,338)	(48,624)
RECONCILIATION OF FUNDS					
Total funds brought forward		266,508	-	266,508	315,132
TOTAL FUNDS CARRIED FORWARD		223,170	-	223,170	266,508

The notes form part of these financial statements

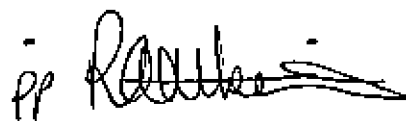
NORTHEAST DISABILITIES RESOURCE CENTRE

BALANCE SHEET 31 MARCH 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	10	116,047	118,911
CURRENT ASSETS			
Debtors	11	81,382	89,926
Cash at bank and in hand		50,456	78,839
		<u>131,838</u>	<u>168,765</u>
CREDITORS			
Amounts falling due within one year	12	(17,828)	(21,168)
NET CURRENT ASSETS		<u>114,010</u>	<u>147,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>230,057</u>	<u>266,508</u>
CREDITORS			
Amounts falling due after more than one year	13	(6,887)	-
NET ASSETS		<u>223,170</u>	<u>266,508</u>
FUNDS	17		
Unrestricted funds		223,170	266,508
TOTAL FUNDS		<u>223,170</u>	<u>266,508</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/3/20 and were signed on its behalf by:


Mr E Bell - Trustee


Mr B Curran - Trustee

The notes form part of these financial statements

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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.

The accounts have been prepared on a going concern basis. It is intended that on 1 April 2021 the assets, liabilities and trade of the charity will be transferred to a new entity at book value which the trustees consider represents a fair value. As such there is no need to write any asset values down within these financial statements.

The financial accounts are prepared in Sterling (£).

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The value of services provided by volunteers has not been included.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Expenditure

nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support costs

Support costs are those functions which assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities.

Expenditure is allocated to the different activities on a direct basis where ever possible. Where this is not possible, i.e. the resource is utilised by more than one activity, then these costs are allocated on the basis of man hours spent on each activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property	- Term of lease
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Financial instruments

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. DONATIONS AND LEGACIES

	2020 £	2019 £
Cash donations	776	480
Sir John Priestman	2,200	-
Mayors Charity	-	2,200
Membership subscriptions	64	61
Leisure Fund	8,079	11,908
	<u>11,119</u>	<u>14,649</u>

4. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Holiday Lodge	10,860	18,632
Other income	10,826	500
	<u>21,686</u>	<u>19,132</u>

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

5. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	45	72

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	6,000	5,500
Rates and water	662	651
Insurance	967	356
Light and heat	495	608
Amenities Fund	2,688	8,611
Rent	4,634	4,487
Repairs & maintenance	552	11
Bank charges	12	7
Sundries	448	-
Depreciation	10,441	4,762
Support costs	-	3,159
	26,899	28,162

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

8. STAFF COSTS

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

	2020	2019
Management and administration	7	5
Resource centre	20	20
	27	25

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

Key management personnel received remuneration of £16,245 (2019 : £20,399) in the year.

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NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,649	-	14,649
Charitable activities			
Resource Centre	375,873	-	375,873
Other trading activities	19,132	-	19,132
Investment income	72	-	72
Total	409,726	-	409,726
EXPENDITURE ON			
Raising funds	28,162	-	28,162
Charitable activities			
Resource Centre	417,319	12,869	430,188
Total	445,481	12,869	458,350
NET INCOME/(EXPENDITURE)	(35,755)	(12,869)	(48,624)
RECONCILIATION OF FUNDS			
Total funds brought forward	302,263	12,869	315,132
TOTAL FUNDS CARRIED FORWARD	266,508	-	266,508

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

10. TANGIBLE FIXED ASSETS

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2019	107,000	47,106	102,664	256,770
Additions	-	10,625	2,000	12,625
Disposals	-	-	(34,840)	(34,840)
At 31 March 2020	107,000	57,731	69,824	234,555
DEPRECIATION				
At 1 April 2019	21,401	42,666	73,792	137,859
Charge for year	3,566	3,766	7,572	14,904
Eliminated on disposal	-	-	(34,255)	(34,255)
At 31 March 2020	24,967	46,432	47,109	118,508
NET BOOK VALUE				
At 31 March 2020	82,033	11,299	22,715	116,047
At 31 March 2019	85,599	4,440	28,872	118,911

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	52,552	73,745
Other debtors	2,029	200
Prepayments and accrued income	26,801	15,981
	81,382	89,926

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Hire purchase (see note 14)	1,354	-
Trade creditors	1,413	3,250
Taxation and social security	3,962	2,255
Other creditors	11,099	15,663
	17,828	21,168

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Hire purchase contracts (see note 14)	<u>6,887</u>	<u>-</u>

14. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2020	2019
	£	£
Net obligations repayable:		
Within one year	<u>1,354</u>	-
Between one and five years	<u>6,887</u>	-
	<u>8,241</u>	<u>-</u>
	Non-cancellable operating leases	
	2020	2019
	£	£
Within one year	3,120	3,120
Between one and five years	10,944	11,360
In more than five years	228	2,964
	<u>14,292</u>	<u>17,444</u>

15. SECURED DEBTS

The following secured debts are included within creditors:

	2020	2019
	£	£
Hire purchase contracts	<u>8,241</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	116,047	-	116,047	118,911
Current assets	131,838	-	131,838	168,765
Current liabilities	(17,828)	-	(17,828)	(21,168)
Long term liabilities	(6,887)	-	(6,887)	-
	<u>223,170</u>	<u>-</u>	<u>223,170</u>	<u>266,508</u>

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	43,285	(35,965)	7,320
Holiday Lodge	223,223	(7,373)	215,850
	<u>266,508</u>	<u>(43,338)</u>	<u>223,170</u>
TOTAL FUNDS	<u>266,508</u>	<u>(43,338)</u>	<u>223,170</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	438,526	(474,491)	(35,965)
Holiday Lodge	10,861	(18,234)	(7,373)
	<u>449,387</u>	<u>(492,725)</u>	<u>(43,338)</u>
TOTAL FUNDS	<u>449,387</u>	<u>(492,725)</u>	<u>(43,338)</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	81,280	(37,995)	43,285
Holiday Lodge	220,983	2,240	223,223
	<u>302,263</u>	<u>(35,755)</u>	<u>266,508</u>
Restricted funds			
Big Lottery Grant Fund	12,869	(12,869)	-
	<u>315,132</u>	<u>(48,624)</u>	<u>266,508</u>
TOTAL FUNDS	<u>315,132</u>	<u>(48,624)</u>	<u>266,508</u>

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. 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	391,094	(429,089)	(37,995)
Holiday Lodge	18,632	(16,392)	2,240
	<u>409,726</u>	<u>(445,481)</u>	<u>(35,755)</u>
Restricted funds			
Big Lottery Grant Fund	-	(12,869)	(12,869)
	<u>-</u>	<u>(12,869)</u>	<u>(12,869)</u>
TOTAL FUNDS	<u>409,726</u>	<u>(458,350)</u>	<u>(48,624)</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	81,280	(73,960)	7,320
Holiday Lodge	220,983	(5,133)	215,850
	<u>302,263</u>	<u>(79,093)</u>	<u>223,170</u>
Restricted funds			
Big Lottery Grant Fund	12,869	(12,869)	-
	<u>12,869</u>	<u>(12,869)</u>	<u>-</u>
TOTAL FUNDS	<u>315,132</u>	<u>(91,962)</u>	<u>223,170</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	829,620	(903,580)	(73,960)
Holiday Lodge	29,493	(34,626)	(5,133)
	<u>859,113</u>	<u>(938,206)</u>	<u>(79,093)</u>
Restricted funds			
Big Lottery Grant Fund	-	(12,869)	(12,869)
	<u>-</u>	<u>(12,869)</u>	<u>(12,869)</u>
TOTAL FUNDS	<u>859,113</u>	<u>(951,075)</u>	<u>(91,962)</u>

Holiday Lodge Fund

Funds received by donation from another charity which are to be used to perpetuate the aims of that charity which are to promote the relief of physically handicapped persons by the provision of accommodation, recreation, rehabilitation, rest and holidays and by bringing such persons into closer association with able bodied persons so as to engender a better understanding of the

NORTHEAST DISABILITIES RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. MOVEMENT IN FUNDS - continued

problems encountered by the beneficiaries and their families in every day life.

18. RELATED PARTY DISCLOSURES

During the year the charity had no related party transactions. In 2019 the charity purchased a car amounting to £3,600 from Mr P Johnson. Mr P Johnson is the son of Mr S Johnson, who is the General Manager..

NORTHEAST DISABILITIES RESOURCE CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Cash donations	776	480
Sir John Priestman	2,200	-
Mayors Charity	-	2,200
Membership subscriptions	64	61
Leisure Fund	8,079	11,908
	<u>11,119</u>	<u>14,649</u>
Other trading activities		
Holiday Lodge	10,860	18,632
Other income	10,826	500
	<u>21,686</u>	<u>19,132</u>
Investment income		
Bank interest receivable	45	72
Charitable activities		
Resource Centre	416,537	375,873
Total Incoming resources	<u>449,387</u>	<u>409,726</u>
EXPENDITURE		
Raising donations and legacies		
Wages	6,000	5,500
Rates and water	662	651
Insurance	967	356
Light and heat	495	608
Amenities Fund	2,688	8,611
Rent	4,634	4,497
Repairs & maintenance	552	11
Bank charges	12	7
Sundries	448	-
Depreciation	10,441	4,762
	<u>26,899</u>	<u>25,003</u>
Charitable activities		
Wages	195,111	217,847
Social security	6,071	9,322
Pensions	1,774	2,043
Rates and water	2,674	2,378
Insurance	7,246	3,172
Light and heat	6,893	6,919
Rent	4,832	5,000
Carried forward	224,601	246,681

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NORTHEAST DISABILITIES RESOURCE CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Charitable activities		
Brought forward	224,601	246,681
Motor expenses	41,421	45,297
Exercise classes	2,711	2,983
Training	1,254	600
Bad debts	4,291	1,572
	<u>274,278</u>	<u>297,133</u>
Other		
Loss on sale of tangible fixed assets	585	-
Support costs		
Management		
Wages	128,512	65,514
Social security	6,290	3,732
Pensions	2,091	369
Depreciation	4,464	9,911
	<u>141,357</u>	<u>79,526</u>
Finance		
Postage and stationery	14,066	10,844
Sundries	9,080	6,559
Bank charges	3,088	1,785
Repairs & maintenance	6,273	4,668
Legal & professional fees	5,404	20,892
Accountancy fees	4,708	3,400
Audit fees	3,200	3,116
Cleaning & laundry	2,996	5,059
Equipment hire	-	365
	<u>48,815</u>	<u>56,688</u>
Governance costs		
Hire purchase	767	-
Interest on overdue taxes	24	-
	<u>791</u>	<u>-</u>
Total resources expended	<u>492,725</u>	<u>458,350</u>
Net expenditure	<u>(43,338)</u>	<u>(48,624)</u>

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