

Charity registration number 222675

**NORTHEAST DISABILITIES RESOURCE CENTRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 28 NOVEMBER 2021**

# **NORTHEAST DISABILITIES RESOURCE CENTRE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

Mr P Smith  
Mr E Bell  
Mr B Curran

### **Charity number**

222675

### **Independent examiner**

Robson Laidler Accountants Limited  
Fernwood House Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
United Kingdom  
NE2 1TJ

### **Bankers**

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

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# **NORTHEAST DISABILITIES RESOURCE CENTRE**

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# **NORTHEAST DISABILITIES RESOURCE CENTRE**

## **TRUSTEES' REPORT**

### ***FOR THE PERIOD ENDED 28 NOVEMBER 2021***

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The trustees present their annual report and financial statements for the period ended 28 November 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "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**

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This period has continued to be exceptional. We continued to work within the restrictions that COVID 19 placed upon us and managed to get the members back into the centre from April 2021. Numbers were poor at first and a lot of people were too frightened to venture out, but gradually over the past year numbers have increased. This was a very worrying time for the charity and its members. Fortunately, the charity received a small business grant in respect of the daycentre at Cork Street. NDRC also received Coronavirus Job Retention Scheme government grants totalling £16,256 which helped to pay its furloughed staff.

The receipt of government and local authority grants were a valuable financial support. This has helped the charity to pay staff and overheads during the period of enforced closure.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

# **NORTHEAST DISABILITIES RESOURCE CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE PERIOD ENDED 28 NOVEMBER 2021**

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### **Reserves policy**

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

- 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 agreed that we will hold reserves that would lead to the purchase of a suitable building from which to operate and expand our services to the disabled community.

The Trustees agreed that to maintain reserves at their agreed level the organisation needed:

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

This policy was 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.

### **Risk assessment**

#### **Location of Premises**

The site of operation for N.D.R.C. was the leased premises at Cork Street, Hendon, Sunderland. There was 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. monitored and assessed perceived risks to the organisation on a regular basis, seeking to protect and enhance future performance.

# NORTHEAST DISABILITIES RESOURCE CENTRE

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

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### Plans for future periods

The charity transferred all of its trade, assets and liabilities over to a new charitable company, Northeast Disabilities Resource Centre (N.D.R.C.), Charity number 1180829, company number 11097224, on 29 November 2021.

### Structure, governance and management

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

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, 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. For day-to-day purposes the Treasurer and Manager maintain a close scrutiny of all transactions, and do 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.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr RA Atkinson

(Resigned 1 October 2021)

Mr P Smith

Mr E Bell

Mr B Curran

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr E Bell

Trustee

Date: .....

20.12.22

# NORTHEAST DISABILITIES RESOURCE CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NORTHEAST DISABILITIES RESOURCE CENTRE

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I report to the trustees on my examination of the financial statements of Northeast Disabilities Resource Centre (the charity) for the period ended 28 November 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*M Moran*

**Michael Moran FCA**

**Robson Laidler Accountants Limited**

Fernwood House Fernwood Road

Jesmond

Newcastle Upon Tyne

NE2 1TJ

United Kingdom

Dated: 20.12.22

# NORTHEAST DISABILITIES RESOURCE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 28 NOVEMBER 2021

		Unrestricted funds 28/11/21 £	Unrestricted funds 31/03/21 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	2,381	2,166
Charitable activities	4	211,115	159,437
Other trading activities	5	3,872	(440)
Investments	6	-	2
Other income	7	32,315	240,368
<b>Total Income</b>		<b>249,683</b>	<b>401,533</b>
<b><u>Expenditure on:</u></b>			
Raising funds	8	7,834	13,071
Charitable activities	9	269,911	410,499
Other	13	592	75
<b>Total expenditure</b>		<b>278,337</b>	<b>423,645</b>
<b>Net expenditure for the period/ Net movement in funds</b>		<b>(28,654)</b>	<b>(22,112)</b>
Fund balances at 1 April 2021		201,058	223,170
<b>Fund balances at 28 November 2021</b>		<b>172,404</b>	<b>201,058</b>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.



# NORTHEAST DISABILITIES RESOURCE CENTRE

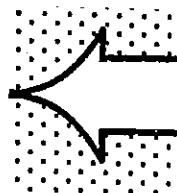
## BALANCE SHEET

AS AT 28 NOVEMBER 2021

	Notes	28/11/21 £	£	31/03/21 £	£
<b>Fixed assets</b>					
Tangible assets	14		97,411		104,137
<b>Current assets</b>					
Debtors	15	68,268		46,609	
Cash at bank and in hand		46,383		76,717	
		114,651		123,326	
<b>Creditors: amounts falling due within one year</b>	17	(39,658)		(21,069)	
Net current assets			74,993		102,257
<b>Total assets less current liabilities</b>			172,404		206,394
<b>Creditors: amounts falling due after more than one year</b>	18		-		(5,336)
<b>Net assets</b>			172,404		201,058
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	19	76,088		78,466	
General unrestricted funds		96,316		122,592	
			172,404		201,058
			172,404		201,058

The financial statements were approved by the Trustees on 20.12.22

Mr E Bell  
Trustee



**SIGN  
HERE**

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 28 NOVEMBER 2021**

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### **1 Accounting policies**

#### **Charity information**

Northeast Disabilities Resource Centre is an unincorporated charity.

#### **1.1 Reporting period**

This accounting period has been shortened to 28 November 2021 following the cession of the charity. The trade, assets and liabilities were all transferred on 29 November 2021 to a new charitable company, Northeast Disabilities Resource Centre (N.D.R.C.), charity number 1180629, company number 1197224.

#### **1.2 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.3 Going concern**

At the time of approving the financial statements, the charity has ceased trading. On 29 November 2021 the assets, liabilities and trade of the charity was transferred to a new entity at book value which the trustees consider represents fair value. As such, the financial statements have not been prepared on a going concern basis. The closing balance sheet has been prepared to show the position immediately prior to the transfer on 29 November 2021. The balance sheet immediately after the transfer would show its entire £172,404 of net assets were donated to the new entity on that day.

#### **1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.5 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Term of lease
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	28/11/21	31/03/21
	£	£
Donations and gifts	181	166
Sir John Priestman	2,200	2,000
	<u>2,381</u>	<u>2,166</u>

### 4 Charitable activities

	Resource Centre	Resource Centre
	28/11/21	31/03/21
	£	£
Other income	<u>211,115</u>	<u>159,437</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	28/11/21	31/03/21
	£	£
Non-charitable trading activities	<u>3,872</u>	<u>(440)</u>

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 6 Investments

	Total	Unrestricted funds
	28/11/21	31/03/21
	£	£
Interest receivable	-	2

### 7 Other Income

	Unrestricted funds	Unrestricted funds
	28/11/21	31/03/21
	£	£
COVID funding	16,256	239,211
Other income	16,059	1,157
	32,315	240,368

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	28/11/21	31/03/21
	£	£
<u>Trading costs</u>		
Other trading activities	5,136	5,296
Depreciation and impairment	2,698	7,775
Trading costs	7,834	13,071
	7,834	13,071

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 9 Charitable activities

	Resource centre 28/11/21 £	Resource centre 31/03/21 £
Staff costs	121,999	193,287
Rates & water	1,538	1,707
Insurance	814	5,204
Light & heat	3,754	8,689
Rent	3,448	4,497
Motor expenses	21,900	29,426
Exercise classes	-	53
Training	991	302
Bad debts	1,846	2,717
	<u>156,290</u>	<u>245,882</u>
Share of support costs (see note 10)	99,037	133,582
Share of governance costs (see note 10)	14,584	31,025
	<u>269,911</u>	<u>410,499</u>

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 10 Support costs

	Support costs	Governance costs	28/11/21	Support costs	Governance costs	31/03/21
	£	£	£	£	£	£
Staff costs	79,450	-	79,450	99,876	-	99,876
Depreciation	3,945	-	3,945	4,239	-	4,239
Telephone, postage & stationery	4,794	-	4,794	9,088	-	9,088
Sundries	4,898	-	4,898	7,658	-	7,658
Bank charges	809	-	809	1,702	-	1,702
Repairs & maintenance	3,996	-	3,996	6,694	-	6,694
Cleaning & laundry	384	-	384	3,170	-	3,170
Domiciliary	761	-	761	1,165	-	1,165
Audit fees	-	-	-	-	3,200	3,200
Accountancy	-	3,492	3,492	-	3,434	3,434
Legal and professional	-	10,502	10,502	-	23,345	23,345
Hire purchase interest	-	590	590	-	1,046	1,046
	<u>99,037</u>	<u>14,584</u>	<u>113,621</u>	<u>133,592</u>	<u>31,025</u>	<u>164,617</u>
Analysed between Charitable activities	<u>99,037</u>	<u>14,584</u>	<u>113,621</u>	<u>133,592</u>	<u>31,025</u>	<u>164,617</u>

Governance costs Includes payments to the auditors of £0 (2021 £3,200) for audit fees.

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

There were no trustees' expenses paid for the period ended 28 November 2021 nor for the year ended 31 March 2021.

### 12 Employees

The average monthly number of employees during the period was:

	28/11/21 Number	31/03/21 Number
Management and admin	6	6
Resource centre	18	20
Total	<u>24</u>	<u>26</u>



# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 12 Employees

(Continued)

Employment costs	28/11/21 £	31/03/21 £
Wages and salaries	192,514	281,197
Social security costs	7,015	8,537
Other pension costs	1,920	3,429
	<u>201,449</u>	<u>293,163</u>

Key management personnel received remuneration of £18,915 (2021 : £17,727) in the year.

There were no employees whose annual remuneration was more than £60,000.

### 13 Other

	Unrestricted funds 28/11/21	Unrestricted funds 31/03/21
Net loss on disposal of tangible fixed assets	592	75
	<u>592</u>	<u>75</u>

### 14 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	107,000	58,060	66,824	231,884
Additions	-	509	-	509
Disposals	-	(33,526)	-	(33,526)
At 28 November 2021	<u>107,000</u>	<u>25,043</u>	<u>66,824</u>	<u>198,867</u>
<b>Depreciation and impairment</b>				
At 1 April 2021	28,534	49,257	49,956	127,747
Depreciation charged in the period	2,378	1,453	2,812	6,643
Eliminated in respect of disposals	-	(32,934)	-	(32,934)
At 28 November 2021	<u>30,912</u>	<u>17,776</u>	<u>52,768</u>	<u>101,456</u>
<b>Carrying amount</b>				
At 28 November 2021	<u>76,088</u>	<u>7,267</u>	<u>14,056</u>	<u>97,411</u>
At 31 March 2021	<u>78,466</u>	<u>8,803</u>	<u>16,868</u>	<u>104,137</u>

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 15 Debtors

	28/11/21 £	31/03/21 £
<b>Amounts falling due within one year:</b>		
Trade debtors	51,411	32,697
Other debtors	1,012	3,865
Prepayments and accrued income	15,845	10,047
	<u>68,268</u>	<u>46,609</u>

### 16 Finance lease commitments

Future minimum lease payments due under finance leases:		
	28/11/21 £	31/03/21 £
Within one year	5,876	1,551
Within two and five years	-	5,336
	<u>5,876</u>	<u>6,887</u>

### 17 Creditors: amounts falling due within one year

	Notes	28/11/21 £	31/03/21 £
Obligations under finance leases	16	5,876	1,551
Other taxation and social security		3,664	4,027
Trade creditors		16,609	5,238
Other creditors		10,629	987
Accruals and deferred income		2,880	9,266
		<u>39,658</u>	<u>21,069</u>

### 18 Creditors: amounts falling due after more than one year

	Notes	28/11/21 £	31/03/21 £
Obligations under finance leases	16	-	5,336
		<u>-</u>	<u>5,336</u>

# NORTHEAST DISABILITIES RESOURCE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 NOVEMBER 2021

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Balance at 28 November 2021
	£	£	£	£	£	£	£
Holiday lodge	215,850	(440)	(8,212)	(128,732)	78,466	(2,378)	76,088
	<u>215,850</u>	<u>(440)</u>	<u>(8,212)</u>	<u>(128,732)</u>	<u>78,466</u>	<u>(2,378)</u>	<u>76,088</u>

### 20 Related party transactions

There were no disclosable related party transactions during the period (2021 - none).

