

CHARITY COMMISSION  
FIRST CONTACT

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Registered number: 3495233  
Charity number: 1073231

**Direct Help & Advice Limited**

**Trustees Report and Financial Statements**

For the Year Ended 31 March 2018

**DAINS**  
ACCOUNTANTS

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**Reference and Administrative Details of the Company, its Trustees and Advisers  
For the Year Ended 31 March 2018**

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**Trustees**

A W J Cartwright  
E A Davies (resigned 31 October 2017)  
A W Deighton  
J E Douglas  
G Freeman  
A P Knighton, Treasurer (appointed 9 January 2018)  
R S Morris, Chair  
R L Nauen, Chair (resigned 24 April 2018)  
P A Phillips  
J Scruton, Vice Chair (resigned 4 September 2018)  
J E Seaman

**Company registered number**

3495233

**Charity registered number**

1073231

**Registered office**

Phoenix Street  
Derby  
DE1 2ER

**Company secretary**

S G Walker

**Chief executive officer**

P Naylor

**Senior management team**

P Naylor, Chief Executive Officer  
K Banks, Head of Finance  
C Pass, Head of Legal Aid and Advice Services  
K Cook, Head of Training and Communities  
S Walker, Head of HR and Compliance

**Independent auditors**

Dains LLP  
Statutory Auditor  
Chartered Accountants  
Charlotte House  
Stanier Way  
The Wyvern Business Park  
Derby  
DE21 6BF

**Reference and Administrative Details of the Company, its Trustees and Advisers  
For the Year Ended 31 March 2018**

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**Advisers (continued)**

**Bankers**

National Westminster Bank Plc  
58 St Peters Street  
Derby  
DE1 1XL

**Trustees' Report  
For the Year Ended 31 March 2018**

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The Trustees present their annual report together with the audited financial statements of the Group and the Company for the year 1 April 2017 to 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

**Objectives and Activities**

**a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

**b. Strategies for achieving objectives**

Resolve legal issues and actively provide support to prevent individuals and families losing their accommodation, provide debt advice services and improve social inclusion and financial stability through local community activities and services, provide training programmes and volunteering opportunities to enable beneficiaries to increase their skills, knowledge and employability.

**c. Activities for achieving objectives**

To provide free, independent, specialist housing and debt advice - and training programs — both accredited and non-accredited - and volunteering opportunities and assist in securing employment for beneficiaries to prevent the causes of homelessness and provide them and their families with a sustainable future in Derby, Derbyshire, East Staffordshire, Nottingham and Nottinghamshire as well as nationally through the Civil Legal Advice telephone helpline.

**d. Main activities undertaken to further the charity's purposes for the public benefit**

Preventing and resolving legal issues through specialist housing advice including face to face casework and through court representation, provide telephone support, drop in sessions and outreach provisions within the larger area to prevent families losing their accommodation, resolve landlord disputes and challenge unfair decisions.

Our Community Training department provides work related training, advice and support together with volunteering opportunities to improve confidence and skills leading to sustainable work together with associated improvements in health and wellbeing.

**Trustees' Report (continued)  
For the Year Ended 31 March 2018**

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**Achievements and performance**

**a. Key financial performance indicators**

The Charity's key financial performance indicators are the amount of income received from fund raising and grants which has increased £1.095m in 2017 to £1.195m in 2018.

Another key performance indicator is the number of people volunteering locally and beneficiaries that the Charity can advise to help tackle debt and housing problems, together with the number of learners in our training and communities department, and of these learners the number that gain accredited qualifications or employment.

**b. Review of activities**

Face to Face - Clients coming into our service centres needing help and advice - 786  
Telephone Advice - Clients assisted by DHA via the National Telephone Advice service - 3,115  
Training into Employment - Training programmes delivered to over 2,300 clients  
Employment Assisted unemployed people into jobs - 212  
Volunteers engaging on activities - 102

**c. Fundraising activities/Income generation**

Specialist Housing advice work is undertaken against Legal Aid Agency contracts including casework and court representation, participation in a National Helpline and Duty Solicitor representation at Housing Repossession sessions. Payment is received on a case-by-case basis in accordance with contracted rates.

Training (both certified and non-certified) is delivered against specific requirements and contracts with specified payment against certified outcomes.

Projects are provided against specific funding in accordance with the requirements of the Grant — currently The Big Lottery, Comic Relief, Severn Trent, Access to Justice, Ground Works, St Ann's Advice and several employment contracts and smaller donations.

Funding requests and bid submissions are made as appropriate on an on-going basis to further the charitable aims and maintain financial stability.

**d. Factors relevant to achieve objectives**

Following the Legal Aid Reforms, we are now no longer funded to provide early intervention advice and assistance to vulnerable people. This prevents us from assisting people with housing benefit issues, general disrepair, tenancy matters, and with mortgage or rent arrears before a landlord or lender has initiated possession action which greatly restricts the number of clients we can help.

Funding is becoming increasingly difficult to obtain in the current financial climate with increasing requirements of reporting and outcomes and competition with other charities and organisations which impacts on the range and scope of the services we are able to offer particularly to the most vulnerable clients.

**Trustees' Report (continued)  
For the Year Ended 31 March 2018**

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**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Financial risk management objectives and policies**

Trustees are required to ensure that the charitable funds and assets are used reasonably and only in furtherance of the Charity's objects, and to avoid undertaking activities that might place the Charity's funds, assets or reputation at undue risk while giving regard to the overall efficiency and continuity of operations to deliver the charitable objectives.

Risk associated with specific activities must be considered & reviewed, where possible mitigated and if deemed to be excessive the activity not undertaken.

There will be an annual financial planning cycle with the Trustees who will have adequate information to review the budget and make recommendations for its approval and to satisfy themselves that they can adequately discharge their statutory responsibilities and ensure the solvency of the Charity.

There will be a Business Continuity Plan in place in case of a major event affecting the day-to-day operations and resultant financial impact and a Risk Strategy will be in place.

**c. Principal risks and uncertainties**

Financial sustainability is the major risk for both the Charity and its subsidiary. The risk is regularly reviewed to ensure funds are available to settle debts as they fall due together with active Financial Management of trade debtors and creditors.

The on-going availability of charitable funds is uncertain and is kept under constant review and operations will be managed in accordance.

**d. Reserves policy**

The reserves policy is an aspiration to hold reserves of between 3 — 6 months' forecast expenditure in order to absorb any adverse fluctuations in funding income or unexpected outgoings and to achieve this by diversification of the funding base. The total amount of funds held at 31 March 2018 was £356,823 of which £nil was designated as restricted funds.

**e. Principal funding**

The primary income is derived from delivery against the Legal Aid Agency contracts together with D2N2 contract funding from the European Social Fund/Big Lottery Fund via several partner organisations.

In addition grants are received from Help through Crisis and Comic Relief with lesser amounts from other funders and trusts.

**Trustees' Report (continued)  
For the Year Ended 31 March 2018**

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**Structure, governance and management**

**a. Constitution**

The Company and the Group is registered as a charitable Company limited by guarantee and was set up by a Memorandum of Association on 20 January 1998 .

The Company and the Group is constituted under a Memorandum of Association dated 20 January 1998 and is a registered Charity number 1073231 and registered Company number 3495233.

In the event of the charitable Company being wound up, the liability of the members is limited to £5 pounds.

The Memorandum of Association of the charitable Company prohibits the distribution of any properties to Trustees upon ending up or dissolution of the charitable Company.

**b. Method of appointment or election of Trustees**

The management of the Company and the Group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**c. Policies adopted for the induction and training of Trustees**

The Charity, as of 23 August 2018 has a board of Trustees of 10 members, plus the CEO, Company Secretary and 4 Senior Managers who meet regularly and are responsible for the strategic direction and policies of the charity. The Trustees are from a variety of professional backgrounds relevant to the work of the Charity.

Full Trustee meetings were held bi-monthly for the year ended 31 March 2018, with sub-group committee meetings in the following areas on a monthly basis: Finance; Advice Services; Training & Communities; Human Resources and Health & Safety.

A scheme of delegation is in place and day to day responsibility for advising Trustees and assisting in compliance with all legal obligations and the provision of services rests with the CEO.

Under the requirements of the Memorandum and Articles of Association, the Trustees are elected to serve until the next Annual General Meeting, after which they must be re-elected. All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity will be declared in the notes to the accounts.

Due to the nature of the Charity's work, the Trustees seek to ensure that the needs of the service users are appropriately reflected through the diversity of the Trustee body. The Board of Trustees is a well-established team of committed individuals who possess wide ranging and highly specialised business skills and expertise relevant to the Charity's needs.

All Trustees are familiar with the practical work of the Charity having been encouraged to become involved in the services across the organisation and attend meetings and events throughout the year.

Newly elected Trustees are invited and encouraged to attend meetings and events to familiarise themselves with the Charity and the context within which it operates. An induction pack is provided which details their role and responsibilities, and new Trustees are also initially mentored by existing board members.



**Trustees' Report (continued)  
For the Year Ended 31 March 2018**

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**d. Pay policy for senior staff**

The approach is to pay a fair salary to attract and retain skilled senior leaders with an expertise. Salaries and benefits need to be competitive within the Charity sector and proportionate to the complexity of each role.

To achieve this our Pay Policy aims to:

- 1) Pay the median range for similar organisations in the UK Charity sector market and locally but not to compete on salaries with the public or private sectors.
- 2) Ensure performance is reviewed and reported on at least an annual basis.

**e. Organisational structure and decision making**

The Board of Trustees administers the Charity. The board meets regularly, with additional sub-group committee meetings covering operational programs, financial and business functions.

The CEO has responsibility for ensuring that the Charity delivers the services specified and that key performance indicators are met. The CEO, with support from the Senior Management Team, has overall responsibility for the day to day operational and support management of the Charity and also for ensuring the departments continue to develop their skills and working practices in line with our mission.

**f. Related party relationships**

*There are no related party transactions during the reporting period, except for gift aid payments from DHA Support Limited, a wholly owned subsidiary.*

Trustees do not receive remuneration or other benefit by virtue of being a Trustee of the Charity.

At the start of every Trustee meeting all Trustees are required to disclose any conflicts of interest.

**g. Risk management**

The Trustees have a risk management strategy which comprises:

- 1) An annual review of the principal risks and uncertainties that the Charity and its subsidiary DHA Support Limited faces;
- 2) An establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- 3) The implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

This process offers a crucial opportunity to evaluate potential problems, and to establish appropriate systems or procedures to mitigate the risk as necessary.

This work has identified that financial sustainability is the major risk for both the Charity and its subsidiary. A key element in the management of the financial risk is a regular review of available funds to settle debts, regular liaison with the banking relationship managers, and active management of trade debtors and work in progress to ensure sufficient working capital for the Charity and its subsidiary.

The Trustees have assessed the major risks to which the Company and the Group is exposed, in particular those related to the operations and finances of the Company and the Group, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**Trustees' Report (continued)  
For the Year Ended 31 March 2018**

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**h. Principal activities**

To prevent and alleviate homelessness, poverty, financial and housing difficulty and associated issues. To ensure everyone has a decent, safe home, be financially stable, be healthy and participate in the local community.

**Plans for future periods**

DHA are committed to continue providing specialist Housing Support Advice and Training programs whilst extending the services whenever additional funding sources make it possible.

Any opportunities that arise that will assist in the furtherance of the charitable aims will be maximised and potential opportunities kept under review.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Direct Help & Advice Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable Company and the Group and of the incoming resources and application of resources, including the income and expenditure, of the charitable Group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Company and the Group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable Group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable Group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable Group's auditors are aware of that information.

This report was approved by the Trustees, on 15 October 2018 and signed on their behalf by:



**R S Morris, Chair**



**A P Knighton, Treasurer**

**Independent Auditors' Report to the Members of Direct Help & Advice Limited**

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**Opinion**

We have audited the financial statements of Direct Help & Advice Limited (the 'parent Charity') and its subsidiaries (the 'Group') for the year ended 31 March 2018 set out on pages 12 to 31. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable Company's affairs as at 31 March 2018 and of the Group's incoming resources and application of resources, including its income and expenditure 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 Companies Act 2006.

**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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Group's or the parent charitable Company'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.

**Independent Auditors' Report to the Members of Direct Help & Advice Limited**

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**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 Auditors' report 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Group Strategic Report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable Company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Independent Auditors' Report to the Members of Direct Help & Advice Limited**

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**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 Group's and the parent charitable Company'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 Group or the parent charitable Company or to cease operations, or have no realistic alternative but to do so.

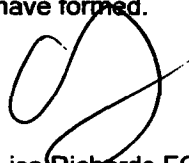
**Auditors' responsibilities for the audit of the financial statements**

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 an Auditors' report 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's members 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 charitable Company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Lisa Richards FCCA (Senior statutory auditor)

for and on behalf of

**Dains LLP**

Statutory Auditor  
Chartered Accountants

Charlotte House, Derby  
15 October 2018

**Consolidated Statement of Financial Activities incorporating Income and Expenditure Account  
For the Year Ended 31 March 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	As restated Total funds 2017 £
<b>Income from:</b>					
Donations and legacies	2	22,207	-	22,207	7,817
Charitable activities		860,869	275,885	1,136,754	1,053,956
Other trading activities		36,644	-	36,644	33,634
Investments	4	6	-	6	-
<b>Total income</b>		<b>919,726</b>	<b>275,885</b>	<b>1,195,611</b>	<b>1,095,407</b>
<b>Expenditure on:</b>					
Raising funds		66	-	66	875
Charitable activities		954,566	275,885	1,230,451	1,079,180
<b>Total expenditure</b>	6	<b>954,632</b>	<b>275,885</b>	<b>1,230,517</b>	<b>1,080,055</b>
<b>Net movement in funds</b>		<b>(34,906)</b>	<b>-</b>	<b>(34,906)</b>	<b>15,352</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		334,512	-	334,512	376,377
Prior year adjustment (Note 16)		-	-	-	(57,217)
<b>Total funds carried forward</b>		<b>299,606</b>	<b>-</b>	<b>299,606</b>	<b>334,512</b>

The notes on pages 16 to 31 form part of these financial statements.

Direct Help & Advice Limited


Registered number: 3495233

Consolidated Balance Sheet  
As at 31 March 2018

	Note	£	2018 £	As restated 2017 £
<b>Fixed assets</b>				
Tangible assets	9		1,010,451	997,604
<b>Current assets</b>				
Debtors	12	228,898		171,675
Cash at bank and in hand		58,206		83,341
		<u>287,104</u>		<u>255,016</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(305,427)</u>		<u>(173,219)</u>
<b>Net current (liabilities)/assets</b>			<u>(18,323)</u>	<u>81,797</u>
<b>Total assets less current liabilities</b>			<u>992,128</u>	<u>1,079,401</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(692,522)</u>	<u>(744,889)</u>
<b>Net assets</b>			<u>299,606</u>	<u>334,512</u>
<b>Charity Funds</b>				
Unrestricted funds	17		<u>299,606</u>	<u>334,512</u>
<b>Total funds</b>			<u>299,606</u>	<u>334,512</u>

The financial statements were approved and authorised for issue by the Trustees on 15 October 2018 and signed on their behalf, by:

  
R S Morris, Chair

  
A P Knighton, Treasurer

The notes on pages 16 to 31 form part of these financial statements.

Direct Help & Advice Limited

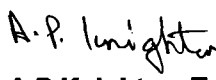
Registered number: 3495233

Company Balance Sheet  
As at 31 March 2018

	Note	£	2018 £	As restated 2017 £
<b>Fixed assets</b>				
Tangible assets	9		1,010,451	997,604
Investments	10		100	100
			<u>1,010,551</u>	<u>997,704</u>
<b>Current assets</b>				
Debtors	12	229,560		171,821
Cash at bank and in hand		50,659		80,402
		<u>280,219</u>		<u>252,223</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(303,145)</u>		<u>(170,525)</u>
<b>Net current (liabilities)/assets</b>			<u>(22,926)</u>	<u>81,698</u>
<b>Total assets less current liabilities</b>			<u>987,625</u>	<u>1,079,402</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(692,522)</u>	<u>(744,889)</u>
<b>Net assets</b>			<u>295,103</u>	<u>334,513</u>
<b>Charity Funds</b>				
Unrestricted funds			<u>295,103</u>	<u>334,513</u>
<b>Total funds</b>			<u>295,103</u>	<u>334,513</u>

The financial statements were approved and authorised for issue by the Trustees on 15 October 2018 and signed on their behalf, by:

  
R S Morris, Chair

  
A P Knighton, Treasurer

The notes on pages 16 to 31 form part of these financial statements.



**Consolidated Statement of Cash Flows  
For the Year Ended 31 March 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	19	<b>53,230</b>	61,865
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		6	-
Purchase of tangible fixed assets		<b>(16,322)</b>	(3,000)
<b>Net cash used in investing activities</b>		<b>(16,316)</b>	(3,000)
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(62,049)	(60,937)
Cash inflows from new borrowing		-	33,000
<b>Net cash used in financing activities</b>		<b>(62,049)</b>	(27,937)
<b>Change in cash and cash equivalents in the year</b>		<b>(25,135)</b>	30,928
Cash and cash equivalents brought forward		<b>83,341</b>	52,413
<b>Cash and cash equivalents carried forward</b>	20	<b>58,206</b>	83,341

The notes on pages 16 to 31 form part of these financial statements.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**1. Accounting Policies**

**1.1 Company status**

Direct Help & Advice Limited is a Charity registered in England and a private Company limited by guarantee incorporated in England and Wales. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £5 per member of the Company.

The Company's registered office is Phoenix Street, Derby, DE1 2ER.

The principal activity of the Company was to prevent and alleviate homelessness, poverty, financial and housing difficulty and associated issues and to ensure everyone has a decent, safe home, be financially stable, be healthy and participate in the local community.

**1.2 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Direct Help & Advice Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Company alone as permitted by section 408 of the Companies Act 2006.

**1.3 Basis of consolidation**

The financial statements consolidate the accounts of Direct Help & Advice Limited and all of its subsidiary undertakings ('subsidiaries').

The Company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The income and expenditure account for the year dealt with in the accounts of the Company was £34,906 deficit (2017 - £15,352 surplus).

**1.4 Going concern**

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For long term finance they rely on bank loans, as disclosed in notes 13 and 14. In assessing going concern they have assumed that these loans will be renewed as required for the foreseeable future and, on that basis, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**1. Accounting Policies (continued)**

**1.5 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**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.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

**1.7 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	50 years straight line
Motor vehicles	-	4 years straight line
Fixtures and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

**1.8 Revaluation of tangible fixed assets**

The Company has adopted the revaluation model to revalue items of property whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**1. Accounting Policies (continued)**

**1.9 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**1.10 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

**1.11 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.12 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.14 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.15 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable Company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1.16 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**1. Accounting Policies (continued)**

**1.17 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.18 Critical accounting estimates and areas of judgement**

In the application of the Company's accounting policies, which are described in note 1, the Directors are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

Critical areas of judgement:

**Accrued income**

Accrued income is an amount that has been earned, there is a right to receive the amount, and it has not been recorded within the financial statements. Due to the nature of the revenue within the Company, work completed during the period will not yet have been received and therefore the Trustees are required to make assumptions regarding the recognition of this revenue and its recoverability.

**Deferred income**

Deferred income is an amount that has been received and recorded within the financial statements but the conditions of the income have not yet been met. The Trustees are required to assess if the conditions of receipt of grant income have been met before revenue can be recognised within the financial statements.

**Tangible fixed assets**

Tangible fixed assets are depreciated over their useful life taking into account, where appropriate, residual values. Assessment of useful lives and residual values are performed annually, taking into account factors such as technological innovation, maintenance programmes, market information and management considerations. In assessing the residual values, the remaining life of the asset, its projected disposal value and future market conditions are taken into account. Detail on tangible fixed assets can be found in note 9. Property valuations have been undertaken by the Trustees in the current and previous year.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**2. Income from donations and legacies**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	22,207	-	22,207	7,817
<b>Total 2017</b>	<b>7,817</b>	<b>-</b>	<b>7,817</b>	

**3. Analysis of income from charitable activities by type of income**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Legal Aid Agency	609,943	-	609,943	533,137
Training and Communities	180	34,915	35,095	169,949
Big Lottery fund	-	95,051	95,051	139,201
Comic Relief	-	24,116	24,116	31,955
Help Through Crisis	-	90,419	90,419	95,804
Local Authority grants	-	-	-	6,000
Severn Trent	-	31,384	31,384	31,310
Henry Smith grant	-	-	-	46,600
Access to Justice	18,000	-	18,000	-
Ground works	81,919	-	81,919	-
Working links	39,815	-	39,815	-
Enable	42,376	-	42,376	-
CT skills	66,731	-	66,731	-
DCC Libraries	1,905	-	1,905	-
	<b>860,869</b>	<b>275,885</b>	<b>1,136,754</b>	<b>1,053,956</b>
<b>Total 2017</b>	<b>741,143</b>	<b>312,813</b>	<b>1,053,956</b>	

**4. Investment income**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	6	-	6	-

Notes to the Financial Statements  
For the Year Ended 31 March 2018

5. Support costs

	Governance £	Charitable activities £	Total 2018 £	Total 2017 £
Office premises	-	61,613	61,613	76,764
Insurance	-	18,546	18,546	11,182
Training delivery costs	-	86,972	86,972	65,220
IT support	-	21,835	21,835	28,964
Loan interest	-	11,368	11,368	12,135
Communications	-	24,347	24,347	19,886
Administrative expenses	-	44,400	44,400	71,077
Auditor's remuneration	4,550	-	4,550	3,600
Other staff overheads	-	11,247	11,247	6,539
Wages and salaries	-	829,515	829,515	705,280
National insurance	-	68,225	68,225	58,138
Pension cost	-	44,359	44,359	18,568
Depreciation	-	3,474	3,474	1,827
	<b>4,550</b>	<b>1,225,901</b>	<b>1,230,451</b>	<b>1,079,180</b>
<b>Total 2017</b>	<b>3,600</b>	<b>1,075,580</b>	<b>1,079,180</b>	

6. Analysis of Expenditure by expenditure type

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Expenditure on fundraising trading	-	-	66	66	875
<b>Costs of raising funds</b>	<b>-</b>	<b>-</b>	<b>66</b>	<b>66</b>	<b>875</b>
Charitable activities	942,099	3,474	280,328	1,225,901	1,075,580
Expenditure on governance	-	-	4,550	4,550	3,600
	<b>942,099</b>	<b>3,474</b>	<b>284,944</b>	<b>1,230,517</b>	<b>1,080,055</b>
<b>Total 2017</b>	<b>781,986</b>	<b>1,827</b>	<b>296,242</b>	<b>1,080,055</b>	

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**7. Net income/(expenditure)**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charitable group	3,474	1,827
Auditors' remuneration - audit	4,550	4,100
Auditors' remuneration - other services	360	350
	<u>          </u>	<u>          </u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

1 Trustee received reimbursement of expenses amounting to £185 in the current year, (2017 - 0 Trustees - £NIL).

**8. Staff costs**

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	829,515	705,280
Social security costs	68,225	58,138
Other pension costs	44,359	18,568
	<u>          </u>	<u>          </u>
	<u>942,099</u>	<u>781,986</u>

The average number of persons employed by the Company during the year was as follows:

	2018 No.	2017 No.
Advisors and administration	36	31
Central management	5	5
	<u>          </u>	<u>          </u>
	<u>41</u>	<u>36</u>

No employee received remuneration amounting to more than £60,000 in either year.

**Key management personnel**

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £199,788 (2017 - £168,480). The key management personnel of the Charity consists of the Trustees and senior management team as disclosed on page 1.



**Notes to the Financial Statements  
For the Year Ended 31 March 2018**
**9. Tangible fixed assets**

<b>Group and Company</b>	<b>Freehold property £</b>	<b>Motor vehicles £</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 April 2017	995,000	16,380	66,741	127,835	1,205,956
Additions	1,460	-	3,075	11,787	16,322
Disposals	-	(16,380)	(66,741)	-	(83,121)
<b>At 31 March 2018</b>	<b>996,460</b>	<b>-</b>	<b>3,075</b>	<b>139,622</b>	<b>1,139,157</b>
<b>Depreciation</b>					
At 1 April 2017	-	16,380	66,741	125,231	208,352
Charge for the year	-	-	531	2,944	3,475
On disposals	-	(16,380)	(66,741)	-	(83,121)
<b>At 31 March 2018</b>	<b>-</b>	<b>-</b>	<b>531</b>	<b>128,175</b>	<b>128,706</b>
<b>Net book value</b>					
<b>At 31 March 2018</b>	<b>996,460</b>	<b>-</b>	<b>2,544</b>	<b>11,447</b>	<b>1,010,451</b>
<b>At 31 March 2017</b>	<b>995,000</b>	<b>-</b>	<b>-</b>	<b>2,604</b>	<b>997,604</b>

A valuation of freehold land and buildings was carried out on 9 March 2015 by an external valuer, David Brown. These were valued at £995,000 on the basis of existing use. The Trustees believe that this valuation remains reasonable.

The historical cost less depreciation amounts to £1,047,885 (2017 - £1,070,989).

**10. Fixed asset investments**

<b>Company</b>	<b>Shares in group undertakings £</b>
<b>Market value</b>	
At 1 April 2017 and 31 March 2018	100

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**11. Principal subsidiaries**

**DHA Support Limited**

Subsidiary name	DHA Support Limited
Company registration number	08873510
Basis of control	Wholly owned subsidiary
Equity shareholding %	100%
Total assets as at 31 March 2018	£ 7,714
Total liabilities as at 31 March 2018	£ (3,111)
Total equity as at 31 March 2018	£ 4,603
Turnover for the year ended 31 March 2018	£ 36,644
Expenditure for the year ended 31 March 2018	£ (66)
Profit for the year ended 31 March 2018	£ 36,578

**12. Debtors**

	<u>Group</u>		<u>Company</u>	
	2018	As restated 2017	2018	As restated 2017
	£	£	£	£
Trade debtors	35,123	-	34,956	-
Amounts owed by group undertakings	-	-	829	146
Other debtors	5,198	1,832	5,198	1,832
Prepayments and accrued income	188,577	169,843	188,577	169,843
	<u>228,898</u>	<u>171,675</u>	<u>229,560</u>	<u>171,821</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**13. Creditors: Amounts falling due within one year**

	<u>Group</u>		<u>Company</u>	
	2018 £	2017 £	2018 £	2017 £
Bank loans and overdrafts	52,468	51,579	52,468	51,579
Trade creditors	28,447	-	28,447	-
Other taxation and social security	44,065	38,508	41,783	36,666
Other creditors	8,276	5,734	8,276	5,734
Accruals and deferred income	172,171	77,398	172,171	76,546
	<u>305,427</u>	<u>173,219</u>	<u>303,145</u>	<u>170,525</u>

Deferred income relates to grants received in advance of its intended purpose.

	<u>Group</u>		<u>Company</u>	
	£	£	£	£
<b>Deferred income</b>				
Deferred income at 1 April 2017	35,730	-	35,730	-
Resources deferred during the year	109,629	35,730	109,629	35,730
Amounts released from previous years	(35,730)	-	(35,730)	-
Deferred income at 31 March 2018	<u>109,629</u>	<u>35,730</u>	<u>109,629</u>	<u>35,730</u>

**14. Creditors: Amounts falling due after more than one year**

	<u>Group</u>		<u>Company</u>	
	2018 £	2017 £	2018 £	2017 £
Bank loans	692,522	744,889	692,522	744,889

Creditors include amounts not wholly repayable within 5 years as follows:

	<u>Group</u>		<u>Company</u>	
	2018 £	2017 £	2018 £	2017 £
Repayable by instalments	488,652	536,497	488,652	536,497

The Charity has 5 loans in place with the bank with rates of interest at 1% p.a. over base rate, 1% p.a. over base rate, 3.03% p.a. over base rate, 3.03% p.a. over base rate and 2.97% p.a. over base rate and expire on 13 September 2031, 22 January 2034, 12 January 2030, 7 June 2020 and 3 March 2022 respectively.

The mortgages are secured on the freehold property owned by the Charity.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**15. Financial instruments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Financial assets measured at fair value through income and expenditure	<b>58,206</b>	83,341
Financial assets measured at amortised cost	<b>202,508</b>	157,357
	<u><b>260,714</b></u>	<u>240,698</u>
Financial liabilities measured at amortised cost	<u><b>844,256</b></u>	<u>843,018</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost comprise bank loans, trade creditors, other creditors and accruals.

**16. Prior year adjustment**

An amount totalling £57,217 was included within accrued income in 2016 and 2017. This balance has not been received and has been adjusted through the opening reserves of the 2017 financial statements.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2017 As restated £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2018 £</b>
<b>Designated funds</b>					
Land and buildings	249,517	-	-	25,288	274,805
<b>General funds</b>					
General reserves	84,995	919,726	(954,632)	(25,288)	24,801
<b>Total Unrestricted funds</b>	<b>334,512</b>	<b>919,726</b>	<b>(954,632)</b>	<b>-</b>	<b>299,606</b>
<b>Restricted funds</b>					
Big Lottery fund	-	95,051	(95,051)	-	-
St Annes Advice	-	34,915	(34,915)	-	-
Comic Relief	-	24,116	(24,116)	-	-
Severn Trent	-	31,384	(31,384)	-	-
Help Through Crisis	-	90,419	(90,419)	-	-
	-	275,885	(275,885)	-	-
<b>Total of funds</b>	<b>334,512</b>	<b>1,195,611</b>	<b>(1,230,517)</b>	<b>-</b>	<b>299,606</b>

**Statement of funds - prior year**

	<b>Balance at 1 April 2016 As restated £</b>	<b>Income £</b>	<b>Expenditure As restated £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2017 As restated £</b>
<b>Designated funds</b>					
Land and buildings	184,658	-	-	64,859	249,517
<b>General funds</b>					
General reserves	134,502	782,594	(767,242)	(64,859)	84,995
<b>Total Unrestricted funds</b>	<b>319,160</b>	<b>782,594</b>	<b>(767,242)</b>	<b>-</b>	<b>334,512</b>

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

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**17. Statement of funds (continued)**

**Restricted funds**

Big Lottery fund	-	139,201	(139,201)	-	-
St Annes Advice	-	14,543	(14,543)	-	-
Comic Relief	-	31,955	(31,955)	-	-
Severn Trent	-	31,310	(31,310)	-	-
Help Through Crisis	-	95,804	(95,804)	-	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		-	312,813	(312,813)	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total of funds	319,160	1,095,407	(1,080,055)	-	334,512
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Designated funds**

The designated fund relates to the net book value of the premises less the mortgage outstanding. This sum has been designated as the buildings are required to enable the Charity to meet its aims and objectives.

**Restricted funds**

**Big Lottery fund**

To support Skills development for the economically disadvantaged or socially isolated looking to enter employment by providing support to build confidence & develop skills.

**St Annes Advice**

To support families in crisis due to debt issues and supporting these families through advice and workshops.

**Comic Relief**

To support families in crisis due to debt issues and supporting these families through advice and workshops.

**Severn Trent**

To support and advise people who have debt issues predominantly starting with water debts.

**Help Through Crisis**

To support people whose first language is not English who are experiencing a hardship crisis in areas such as homelessness, financial hardship, family breakdown and employment issues.

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**Summary of funds - current year**

	<b>Balance at 1 April 2017 As restated £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2018 £</b>
Designated funds	249,517	-	-	25,288	274,805
General funds	84,995	919,726	(954,632)	(25,288)	24,801
	<u>334,512</u>	<u>919,726</u>	<u>(954,632)</u>	<u>-</u>	<u>299,606</u>
Restricted funds	-	275,885	(275,885)	-	-
	<u>334,512</u>	<u>1,195,611</u>	<u>(1,230,517)</u>	<u>-</u>	<u>299,606</u>

**Summary of funds - prior year**

	<b>Balance at 1 April 2016 As restated £</b>	<b>Income £</b>	<b>Expenditure As restated £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2017 As restated £</b>
Designated funds	184,658	-	-	64,859	249,517
General funds	134,502	782,594	(767,242)	(64,859)	84,995
	<u>319,160</u>	<u>782,594</u>	<u>(767,242)</u>	<u>-</u>	<u>334,512</u>
Restricted funds	-	312,813	(312,813)	-	-
	<u>319,160</u>	<u>1,095,407</u>	<u>(1,080,055)</u>	<u>-</u>	<u>334,512</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>
Tangible fixed assets	1,010,451	-	1,010,451
Current assets	287,104	-	287,104
Creditors due within one year	(305,427)	-	(305,427)
Creditors due in more than one year	(692,522)	-	(692,522)
	<u>299,606</u>	<u>-</u>	<u>299,606</u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2017 £</b>	<b>Restricted funds 2017 £</b>	<b>Total funds 2017 £</b>
Tangible fixed assets	997,604	-	997,604
Current assets	255,016	-	255,016
Creditors due within one year	(173,219)	-	(173,219)
Creditors due in more than one year	(744,889)	-	(744,889)
	<u>334,512</u>	<u>-</u>	<u>334,512</u>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group</b>	
	<b>2018 £</b>	<b>2017 £</b>
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>(34,906)</b>	15,352
<b>Adjustment for:</b>		
Depreciation charges	3,475	1,827
Dividends, interest and rents from investments	(6)	-
Increase in debtors	(62,823)	(5,623)
Increase in creditors	136,919	50,309
Other cash movement	10,571	-
<b>Net cash provided by operating activities</b>	<u><b>53,230</b></u>	<u><b>61,865</b></u>



**Notes to the Financial Statements  
For the Year Ended 31 March 2018**

**20. Analysis of cash and cash equivalents**

	<b>Group</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Cash in hand	<b>58,206</b>	83,341
Total	<b>58,206</b>	83,341

**21. Pension commitments**

The Group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and amounted to £44,359 (2017 - £18,568). Contributions totalling £7,777 (2017 - £5,734) were payable to the fund at the balance sheet date and are included within creditors.

**22. Operating lease commitments**

At 31 March 2018 the total of the Group's future minimum lease payments under non-cancelable operating leases was:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Group and Company</b>		
<b>Amounts payable:</b>		
Within 1 year	<b>13,644</b>	13,643
Between 1 and 5 years	<b>14,455</b>	28,099
Total	<b>28,099</b>	41,742

**23. Related party transactions**

During the year the Charity received gift aid payments from DHA Support Limited, a 100% owned subsidiary Company, of £32,075 (2017 - £32,759). At the balance sheet date the amount owed to the Charity was £829 (2017 - £146).