

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019
FOR
NORTHEAST DISABILITIES RESOURCE CENTRE**

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

NORTHEAST DISABILITIES RESOURCE CENTRE

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FOR THE YEAR ENDED 31 MARCH 2019**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

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

This year has been focused on getting the right structure in place to take us forward in achieving our goals that we set out in our business plan.

We have now put the right staffing structure in place along with all the necessary policies and procedures to move us forward into the post 'new centre' era.

We can now boast that we cover every aspect of 'care' under the one roof, which is what we set out to achieve when we first started on this journey. These services range from Day Care, to personal assistants to take people out into the community to enable them pay bills, access individual interests, go on holiday along with many other choices a high including a high standard of home support to complete a comprehensive service.

We will never stop trying to improve our services to the people we loyally serve.

Once again we would like to highlight that it is a team effort and none of us are an island. So I would like to take this opportunity to thank my trustees, staff and everyone who has contributed to NDRC over the year. Finally we would like to give our thanks to our members who make all this feel worthwhile.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

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, therefore, 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.

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.

NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FUTURE PLANS

The business plan for a New Centre and 15 bungalows has now 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).

We are looking forward to planning permission being approved for the scheme, with a view to building works commencing in Spring 2020.

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 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

NORTHEAST DISABILITIES RESOURCE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr R A Atkinson
Mr R Jenks - resigned November 2018
Mr P Smith
Mr E Bell
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

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 11.12.2019 and signed on its behalf by:

.....
Mr E Bell - Trustee

.....
R. A. ATKINSON 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 2019 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 2019 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 Act 2011 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.

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.

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

Responsibilities of trustees

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

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 Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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 Ltd

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

28 January 2020

NORTHEAST DISABILITIES RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	14,649	-	14,649	65,001
Charitable activities					
Resource Centre		375,873	-	375,873	383,744
Other trading activities	4	19,132	-	19,132	17,991
Investment income	5	72	-	72	18
Total		409,726	-	409,726	466,754
EXPENDITURE ON					
Raising funds	6	28,162	-	28,162	22,619
Charitable activities					
Resource Centre		417,319	12,869	430,188	456,495
Total		445,481	12,869	458,350	479,114
NET INCOME/(EXPENDITURE)		(35,755)	(12,869)	(48,624)	(12,360)
RECONCILIATION OF FUNDS					
Total funds brought forward		302,263	12,869	315,132	327,492
TOTAL FUNDS CARRIED FORWARD		266,508	-	266,508	315,132

The notes form part of these financial statements

NORTHEAST DISABILITIES RESOURCE CENTRE

BALANCE SHEET AT 31 MARCH 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	10	118,911	117,284
CURRENT ASSETS			
Debtors	11	89,926	76,983
Cash at bank and in hand		78,839	132,454
		<u>168,765</u>	<u>209,437</u>
CREDITORS			
Amounts falling due within one year	12	(21,168)	(11,589)
NET CURRENT ASSETS		<u>147,597</u>	<u>197,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>266,508</u>	<u>315,132</u>
NET ASSETS		<u>266,508</u>	<u>315,132</u>
FUNDS	15		
Unrestricted funds		266,508	302,263
Restricted funds		-	12,869
TOTAL FUNDS		<u>266,508</u>	<u>315,132</u>

The financial statements were approved by the Board of Trustees on 11.12.2019 and were signed on its behalf by:



Mr E Bell -Trustee



R.A. ATKINSON
TRUSTEE

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

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 2015)', 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 financial accounts are prepared in Sterling (£).

The charity has taken advantage of the following disclosure exemption 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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

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 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.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES - continued

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.

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

	2019	2018
	£	£
Cash donations	480	1,021
Sir John Priestman	-	1,500
Mayors Charity	2,200	5,000
Membership subscriptions	61	52
Big Lottery Grant Fund	-	47,050
Leisure Fund	11,908	10,378
	14,649	65,001

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

4. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Holiday Lodge	18,632	16,191
Other income	500	1,800
	<u>19,132</u>	<u>17,991</u>

5. INVESTMENT INCOME

	2019	2018
	£	£
Bank interest receivable	<u>72</u>	<u>18</u>

6. RAISING FUNDS

Raising donations and legacies

	2019	2018
	£	£
Staff costs	5,500	5,000
Rates and water	651	637
Insurance	356	704
Light and heat	608	759
Amenities Fund	8,611	4,760
Purchases	-	951
Rent	4,497	4,345
Repairs & maintenance	11	30
Bank charges	7	-
Sundries	-	273
Depreciation	4,762	5,160
Support costs	3,159	-
	<u>28,162</u>	<u>22,619</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

8. STAFF COSTS

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

	2019	2018
Management and administration	5	4
Resource centre	20	21
	<u>25</u>	<u>25</u>

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

Key management personnel received remuneration of £20,399 (2018 : £20,435) in the year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,951	47,050	65,001
Charitable activities			
Resource Centre	383,744	-	383,744
Other trading activities	17,991	-	17,991
Investment income	18	-	18
Total	<u>419,704</u>	<u>47,050</u>	<u>466,754</u>
EXPENDITURE ON			
Raising funds	22,619	-	22,619
Charitable activities			
Resource Centre	378,214	78,281	456,495
Total	<u>400,833</u>	<u>78,281</u>	<u>479,114</u>
NET INCOME/(EXPENDITURE)	<u>18,871</u>	<u>(31,231)</u>	<u>(12,360)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	283,392	44,100	327,492
TOTAL FUNDS CARRIED FORWARD	<u>302,263</u>	<u>12,869</u>	<u>315,132</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

10. TANGIBLE FIXED ASSETS

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2018	107,000	47,106	86,364	240,470
Additions	-	-	16,300	16,300
At 31 March 2019	107,000	47,106	102,664	256,770
DEPRECIATION				
At 1 April 2018	17,834	41,185	64,167	123,186
Charge for year	3,567	1,481	9,625	14,673
At 31 March 2019	21,401	42,666	73,792	137,859
NET BOOK VALUE				
At 31 March 2019	85,599	4,440	28,872	118,911
At 31 March 2018	89,166	5,921	22,197	117,284

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	73,745	56,299
Other debtors	16,181	20,684
	<u>89,926</u>	<u>76,983</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	3,250	1,528
Taxation and social security	2,255	2,093
Other creditors	15,663	7,968
	<u>21,168</u>	<u>11,589</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	3,120	4,672
Between one and five years	11,360	10,091
In more than five years	2,964	-
	<u>17,444</u>	<u>14,763</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2019 Total funds £	2018 Total funds £
Fixed assets	118,911	-	118,911	117,284
Current assets	168,765	-	168,765	209,437
Current liabilities	(21,168)	-	(21,168)	(11,589)
	<u>266,508</u>	<u>-</u>	<u>266,508</u>	<u>315,132</u>

15. 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>

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>409,726</u>	<u>(458,350)</u>	<u>(48,624)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	60,741	20,539	81,280
Holiday Lodge	222,651	(1,668)	220,983
	<u>283,392</u>	<u>18,871</u>	<u>302,263</u>
Restricted Funds			
Big Lottery Grant Fund	44,100	(31,231)	12,869
	<u>44,100</u>	<u>(31,231)</u>	<u>12,869</u>
TOTAL FUNDS	<u>327,492</u>	<u>(12,360)</u>	<u>315,132</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,513	(382,974)	20,539
Holiday Lodge	16,191	(17,859)	(1,668)
	<u>419,704</u>	<u>(400,833)</u>	<u>18,871</u>
Restricted funds			
Big Lottery Grant Fund	47,050	(78,281)	(31,231)
	<u>47,050</u>	<u>(78,281)</u>	<u>(31,231)</u>
TOTAL FUNDS	<u>466,754</u>	<u>(479,114)</u>	<u>(12,360)</u>

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	60,741	(17,456)	43,285
Holiday Lodge	222,651	572	223,223
Restricted funds			
Big Lottery Grant Fund	44,100	(44,100)	-
TOTAL FUNDS	<u>327,492</u>	<u>(60,984)</u>	<u>266,508</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

15. MOVEMENT IN FUNDS - continued

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	794,607	(812,063)	(17,456)
Holiday Lodge	34,823	(34,251)	572
	<hr/>	<hr/>	<hr/>
	829,430	(846,314)	(16,884)
Restricted funds			
Big Lottery Grant Fund	47,050	(91,150)	(44,100)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 876,480 <hr/>	<hr/> (937,464) <hr/>	<hr/> (60,984) <hr/>

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

Big Lottery Grant Fund

This represents monies received to carry out a feasibility study and develop a business plan for a new Day Care Centre with wrap around housing.

16. RELATED PARTY DISCLOSURES

During the year the charity purchased a car amounting to £3,600 (2018 : nil) 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 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Cash donations	480	1,021
Sir John Priestman	-	1,500
Mayors Charity	2,200	5,000
Membership subscriptions	61	52
Big Lottery Grant Fund	-	47,050
Leisure Fund	11,908	10,378
	<hr/> 14,649	<hr/> 65,001
Other trading activities		
Holiday Lodge	18,632	16,191
Other income	500	1,800
	<hr/> 19,132	<hr/> 17,991
Investment income		
Bank interest receivable	72	18
Charitable activities		
Resource Centre	375,873	383,744
Total incoming resources	<hr/> 409,726	<hr/> 466,754
EXPENDITURE		
Raising donations and legacies		
Wages	5,500	5,000
Rates and water	651	637
Insurance	356	704
Light and heat	608	759
Amenities Fund	8,611	4,760
Purchases	-	951
Rent	4,497	4,345
Repairs & maintenance	11	30
Bank charges	7	-
Sundries	-	273
Depreciation	4,762	5,160
	<hr/> 25,003	<hr/> 22,619
Charitable activities		
Wages	217,847	200,053
Social security	9,322	4,532
Pensions	2,043	1,030
Rates and water	2,378	2,150
Insurance	3,172	1,415
Light and heat	6,919	7,747
Carried forward	241,681	216,927

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
Charitable activities		
Brought forward	241,681	216,927
Rent	5,000	5,000
Motor expenses	45,297	32,942
Exercise classes	2,983	3,708
Training	600	343
Bad debts	1,572	-
	<u>297,133</u>	<u>258,920</u>
Support costs		
Management		
Wages	65,514	58,407
Social security	3,732	4,170
Pensions	369	210
Depreciation	9,911	7,781
	<u>79,526</u>	<u>70,568</u>
Finance		
Postage and stationery	10,844	8,553
Sundries	6,559	5,813
Bank charges	1,785	2,081
Repairs & maintenance	4,668	6,178
Legal & professional fees	20,892	86,769
Accountancy fees	3,400	2,920
Audit fees	3,116	3,400
Cleaning & laundry	5,059	9,762
Equipment hire	365	1,531
	<u>56,688</u>	<u>127,007</u>
Total resources expended	<u>458,350</u>	<u>479,114</u>
 Net expenditure	 <u><u>(48,624)</u></u>	 <u><u>(12,360)</u></u>