

REGISTRAR

Company No 2897250

Charity No 1034581

BIRMINGHAM DISABILITY RESOURCE CENTRE
(A Company Limited by Guarantee)

ABBREVIATED FINANCIAL STATEMENTS

31 MARCH 1999

 *Clement
Keys*



**AUDITORS' REPORT TO BIRMINGHAM DISABILITY RESOURCE CENTRE
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set on pages 2 to 4 together with the financial statements of the company for the year ended 31 March 1999 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of Trustees and Management Committee and auditors.

The Trustees and Management Committee (who are also directors of Birmingham Disability Resource Centre for the purposes of company law) are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

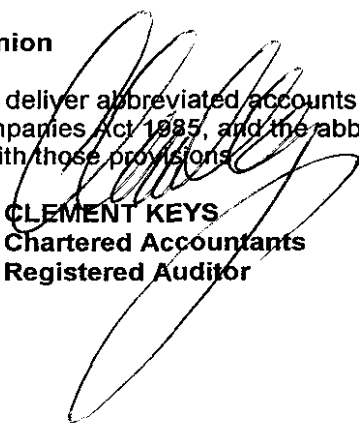
Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the charitable company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on page 2 to 4 are properly prepared in accordance with those provisions.

**Nettleton House
Calthorpe Road
Edgbaston
Birmingham
B15 1RL**


**CLEMENT KEYS
Chartered Accountants
Registered Auditor**

5 August 1999

BIRMINGHAM DISABILITY RESOURCE CENTRE
(A Company Limited by Guarantee)

ABBREVIATED BALANCE SHEET

at 31 March 1999

	Note	£	1999 £	1998 £
Fixed assets				
Tangible assets	2		32092	24219
Current assets				
Debtors		38512		18576
Cash at bank and in hand		<u>58883</u>		<u>42791</u>
		97395		61367
Creditors: amounts falling due within one year		<u>(61313)</u>		<u>(29996)</u>
			<u>36082</u>	<u>31371</u>
Net current assets			68174	55590
Creditors: amounts falling due after one year			<u>(8412)</u>	<u>-</u>
Total assets less current liabilities			<u>59762</u>	<u>55590</u>
Funds				
Unrestricted			45299	55590
Restricted			<u>14463</u>	<u>-</u>
			<u>59762</u>	<u>55590</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

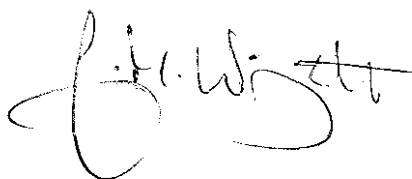
The abbreviated financial statements on page 2 to 4 were approved by the Trustees and Management Committee on 5 August 1999 and signed on their behalf by

D Farr



(Management Committee Member
and Trustee)

I Wright



(Management Committee Member
and Trustee)

**BIRMINGHAM DISABILITY RESOURCE CENTRE
(A Company Limited by Guarantee)**

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

31 March 1999

1 Accounting policies

The following policies have been applied consistently in preparing the accounts of the company.

Accounting convention

The accounts, which have been prepared under the historical cost convention and in accordance with applicable Accounting Standards and Statement of Recommended Practice (Revised) 2 - Accounting by Charities.

Following a review of the company's costs, expenditure has been analysed between administration expenses and direct charitable expenditure. Corresponding figures have been restated accordingly.

Depreciation

Depreciation is provided at the following rates on a straight line basis to write off the cost less the estimated residual value of the assets over their expected useful economic lives:

Plant and equipment	20%
Computer equipment	33%

Grants

Grants in respect of capital expenditure are treated as deferred income and credited to profit and loss account over the expected useful economic lives of the relevant assets.

Grants relating to revenue items are credited to profit and loss account in the same period as that in which the related expenditure is charged.

Repairs and renewals

All expenditure on repairs and renewals is written off in the year in which it is incurred.

Restricted funds

Grants and donations which are subject to specific conditions, imposed by the donor or funder are allocated to a restricted fund. Expenditure is then matched to that fund according to the terms and restrictions contained within the original donation or grant. These comprise amounts receivable during the year.

Value added tax

Value added tax is not recoverable by the company and, as such, it is included in the cost of the related expense or asset in the Statement of Financial Activities.

Leasing

An asset financed by an arrangement that gives rights approximating to ownership is treated as if it had been purchased outright. The amount capitalised and included in the tangible fixed assets is the present value of the minimum payments due under the arrangement. The corresponding commitment is included as an obligation under finance leases.

Depreciation of such assets is charged to profit and loss account in accordance with normal depreciation policies. The interest element of payments made is charged to profit and loss account using a reducing balance method.

Payments under an operating lease are charged to profit and loss account on a straight line basis over the term of the lease.

BIRMINGHAM DISABILITY RESOURCE CENTRE
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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

31 March 1999

2 Tangible fixed assets

**Total
£**

Cost

At 1 April 1998	58358
Additions	<u>28782</u>
At 31 March 1999	<u>87140</u>

Depreciation

At 1 April 1998	34139
Charge for year	<u>20909</u>
At 31 March 1999	<u>55048</u>

Net book amount

At 31 March 1999	<u>32092</u>
At 31 March 1998	<u>24219</u>

3. Members' guarantee

The company is limited by guarantee. Each member of the Company undertakes to contribute a sum, not exceeding £1, to the Company's assets if it should be wound up while they are a member or within one year after ceasing to be a member.

4. Company status

The company is registered as a charity with Charity Commissioners (No. 1034581).