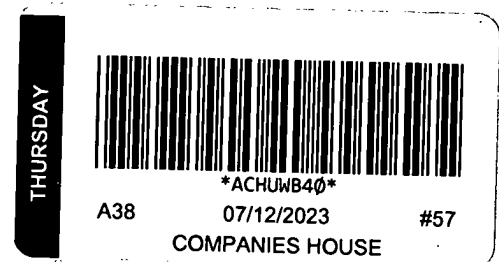


REGISTERED COMPANY NUMBER: 03175969 (England and Wales)
REGISTERED CHARITY NUMBER: 1054535

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
LD:NORTHEAST**



Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

| | Page |
|---|-----------------|
| Report of the Trustees | 1 to 9 |
| Report of the Independent Auditors | 10 to 12 |
| Statement of Financial Activities | 13 |
| Balance Sheet | 14 |
| Cash Flow Statement | 15 |
| Notes to the Financial Statements | 16 to 29 |

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our Vision

That people with learning disabilities have the same rights, opportunities, and quality of life as the rest of the population.

Our Mission

To believe in every person we support, encouraging people to have fun, spend time with friends and to feel good.

The charity's objectives are:

- The relief of people with learning disabilities or other complex needs arising from disability, illness, disease, or ageing, but not exclusively by providing an advocacy service.
- To alleviate the conditions of life among people who are caring or have cared for people with learning disabilities at home, and who are in necessitous circumstances.
- To advance public education concerning learning disabilities and related issues and about caring amongst carers and the public.

Public Benefit

A learning disability can affect anyone. LD:NorthEast previously began life in 1983 as a mutual support network for families that had a member who had a learning disability. After 10 years as a support network, it was realised that the skills and the expertise were there to be able to do more practical work to alleviate the disadvantages people who have a learning disability suffer. So, in 1993, and in every year since, LDF as it was previously and LD:NorthEast as it is now has been providing wellbeing support as well as championing the cause of the learning disability community. In every project or activity we run, being user-led is at the forefront, ensuring we take an approach that does not assume what a person wants or needs but which seeks to provide an individual, personalised support at all times. We are committed to working in partnership with Local Authorities, NHS Trusts, partners in the community and voluntary sector and any others who support our client group. LD:NorthEast works with partners within the context of health and social care within the remit of our aims and objectives.

ACHIEVEMENT AND PERFORMANCE

LD:NorthEast is a local charity supporting and engaging with people who have lived experience of learning disabilities, difficulties and autism. We work across North Tyneside and offer support from birth through to older life. We are proud to be a whole life disability charity across the local area.

Our work is all about bringing people together. We believe that everyone deserves to have fun, spend time with friends and feel good about themselves and our mission is to support people to do just that, from birth right through to older life. Our vision is to achieve equality and social inclusion so people can live their life their way.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE - continued

FUN We know the effects of loneliness and exclusion and how this can lead to low mood and dips in motivation. We organise a wide range of activities and events which are all about having a good time.

FRIENDS We help people to develop and maintain friendships and re connect people they may have lost touch with over the years through organising activities and social activities to bring people together.

FEEL-GOOD We know that often people with learning disabilities would like better health and lead a healthier lifestyle but for many this can be difficult. A simple GP appointment can be cause for anxiety. Often people do not understand the information given and this can create barriers to good health. We support people to attend appointments, better understand their health needs and deliver an extensive range of interactive workshops on a mix of health-related topics which support people to improve their health.

In any 12 month period LD:NorthEast reaches over six hundred people within North Tyneside who have a learning disability or autism.

What we do:

Community Outreach Service

Here at LD:NorthEast, we know how important it is to live life to the full. Our Community Outreach activities support people who have a learning disability to do just that. Our support helps people to keep healthy and active, feel included in the community and spend time with friends.

We have delivered 122 1:1 outreach support sessions a week during this reporting year. We can help with an active lifestyle, supporting people to undertake regular exercise and maintaining a healthy lifestyle. We also support people to live independently, help with food shopping, cooking healthy meals and other daily living tasks.

Our daytime groups are all about supporting people to keep healthy and active. They are perfect for anyone who loves being outdoors and enjoys more of an active lifestyle. The sessions are community based and we have currently 7 groups a week supporting 42 people.

Our evening groups are much more based around social activities; supporting people to spend time with their friends and feel included in their local communities. This year we delivered 12 evening groups a month and developed a new social group for young people 16+.

Our cooking groups help people to improve their cooking skills and develop their understanding of how to maintain a balanced diet.

We organise tailor-made, personalised breaks that offer fantastic value and quality. They range from busy action-packed activity holidays, 'home from home' breaks, trips to shows and attractions, city breaks, pamper weekends and much more. We have provided a break or respite in this reporting period to 70 people.

We also organise a Day Trip or Theatre Trip at least every month, which has proved to be very popular.

BBC Children in Need Early Years Project

We have been supporting children and families across North Tyneside since 2012.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE - continued

We support children to learn and develop through play and provide opportunities to bring families together. We run 5 inclusive play activity sessions a week. Our groups and activities are designed for children from birth to 5 years who have a learning disability, communication difficulties, complex health needs or life limited conditions.

We have reached 75 families across this year providing regular home visits supporting them with medical appointments and offering advice and signposting.

BBC Children in Need Siblings Project

Our #MeTime Project offers activities and support designed for children who have a sibling with complex physical, communication, medical needs or learning disabilities. We provide trips, activities during school holidays where children can focus on having fun with friends away from the daily challenges they may feel.

We have supported 42 children who have attended 20 activities or trips in this reporting year. Two Siblings on this project have progressed to becoming Peer Mentors completing Training in April 2022 and now volunteer on the project.

We provide a wide range of activities on a regular basis and our sessions are a great opportunity for the young people to have some fun. We have seen a great improvement in confidence across this year.

Healthy Connections Project

Sport and physical activity are a great way of bringing people together. Our Healthy Connections project is designed to support people to build social connections and confidence through a regular programme of sports activities, and to manage their own health by overcoming barriers people with a learning disability often face. We offer a full range of activities to anyone 17 years and older, and work with lots of external organisations across North Tyneside to put together our weekly programme. This includes working with Active North Tyneside, Newcastle Eagles, QFit GYM and Newcastle United Foundation, Wallsend Boys Club. During 2022 – 2023 we had 134 attendances a week on our Project accessing, Multi sports, Archery, Boxercise, Fitness Fun, Walking group, Football, Basketball.

Kellett Project

Our Kellett Project was a new Project starting in September 2022 which involved developing a programme of therapeutic activities, digital inclusion workshops and a user participation mentoring project for people 50 years plus. 47 older people took part in the programme of therapeutic activities and digital inclusion workshops leading to improved wellbeing and self-confidence. We delivered a weekly programme of activities; crafts for wellbeing, digital inclusion workshops, creative minds, friendship and wellbeing sessions, men's gardening and ladies' knit and natter.

- 87% of people reported feeling happier since joining the project.
- 90% of people who took part in the digital inclusion workshops reported improved digital skills and increased confidence in using technology.
- 95% of participants reported feeling more confident in joining in with others and learning new skills.
- 100% of participants reported having increased social networks and friendships.
- 100% of people reported feeling less socially isolated since joining the project.

This project has been a huge success and we have secured further funding for a further 2 years from September 2023.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE - continued

Hate Crime

We are committed to supporting people with learning disabilities to lead a safer life and our Safer Tomorrows Project helps people to feel safe in their community and confident about reporting incidents of hate to the police. We have continued in this financial year to work alongside Northumbria Police to raise awareness of Hate Crime and Mate Crime.

The Co-op continued to fund our work throughout 2022.

In October 2022 we held our annual conference with 148 attendees; guest speakers included Northumbria Police, Criminal Justice Service, Nexus and colleagues from Your Voice Counts.

Health and Wellbeing Project

Our Health and Wellbeing Project is funded by North Tyneside Integrated Care Board.

The Project aims to drive down health inequalities and improve overall health outcomes. We deliver appropriate and meaningful educational programmes and workshops raising awareness of health conditions and motivate people to manage their own health.

These includes a Type 2 Diabetes Education Programme, accredited by Empower-Spirit Clinical, which takes place over seven weeks to help improve people's understanding of how to manage their diabetes. All information is provided in Easy Read and an Easy Read handbook is supplied to accompany the Programme.

Our Healthy Eating and Cooking Course is a 6-week programme delivered at LD:NorthEast's premises. Through these workshops we encourage change by raising awareness of unhealthy food groups, good food groups and how to maintain a healthy diet. This course has been extremely beneficial as a follow up option for those who have attended our Type 2 Diabetes Programme. This allows continuation and progression, enabling people to continue to learn about healthier choices, giving them the confidence and skills to ultimately make effective lifestyle changes.

44 sessions have been delivered during the past year with 152 attendances.

We have delivered a weekly programme of various therapeutic activities to support people who suffer from poor mental wellbeing and social isolation. By attending activities people gain confidence, learn new skills and make new friends; helping to reduce social isolation, and in turn improving participants' mental wellbeing.

We have delivered 82 workshops with 149 attendances during this year.

In total there have been 844 attendances across this year at women's health, men's health, and various health related workshops.

Primary Care Support Project

Our PCN team are funded through the Primary Care Networks in the Northwest of North Tyneside and North Shields. We work with GP surgeries and health professionals to identify patients who would benefit from additional support to manage their own health.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE - continued

In the year 2022/23 the PCN team have made 1,778 contacts with patients in the Northwest of North Tyneside, and 1,963 contacts in North Shields. This has included support across both areas with annual health checks, easy read information, diabetes reviews, breast screening, cervical screening, COVID booster vaccinations, bowel screening, GP appointments, referrals to social work and signposting to our Health and Wellbeing coach.

Our Young Persons Care Coordinator has had 87 contacts with patients 13-25 years old.

Engagement Work / Participation Group

Since appointing our Engagement Coordinator in October 2022 our work in this area has expanded.

Our participation group Northern Voices has been developing and they have co-produced a recruitment plan to bring more people with lived experience into the group.

We have been involved with Healthwatch North Tyneside in consulting with local people about the Equally Well strategy. We trained our participation group to become 'peer researchers' and they consulted with their peers to find out how health inequalities impacted their life and what they thought the Local Authority could do about it.

We have also been involved in research with Durham University around communication for people with learning disabilities during the Covid-19 pandemic. As well as sharing their experiences, the user participation group co-produced an Easy Read summary of the main findings of the research that was shared amongst the participants in the study.

Thanks to funding from National Lottery Awards for All we were able to expand our recruitment of volunteers. Post-Covid the number of people volunteering had dropped significantly. Through this dedicated funding we have increased volunteers up to 31 and it has also allowed us to continue supporting people with a learning disability or autism into meaning volunteering roles.

During the winter we were able to run a 'Warm Hub' where, over two afternoons a week, 35 people spent time socialising in the warmth with hot drinks and soup.

We have also increased our community presence, attending more summer and Christmas fayres across the local area.

FINANCIAL REVIEW

Principal Funding Sources Thank-you

We are very grateful to all of our supporters, and the trustees would like to take the opportunity to thank all of the organisations, trusts & foundations and individuals who have supported the work of LD:NorthEast financially. BBC Children in Need, NHS North East & North Cumbria ICB, North West North Tyneside Primary Care Network, North Shields Primary Care Network, North Tyneside VODA, Community Foundation, Garfield Weston, Awards for All, Healthwatch North Tyneside, Karbon Homes, Warburtons, Co-op Local Causes.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW - continued

Reserves policy

Total reserves at 31 March 2023 amounted to £276,991 (£286,742 in 2021/22) of which £61,989 (£45,961 in 2021/22) was subject to restriction, £1,530 (£9,510 in 2021/22) was designated and a further £11,954 (£14,834 in 2021/22) was represented by illiquid assets; the free reserves of the charity amounted to £201,518 (£216,437 in 2021/22). The Reserves policy currently approved by the trustees is to try to ensure that staff can continue working and that service users continue to be supported as long as possible. More specifically, reasons why the charity hold reserves include funding working capital; to meet any unexpected expenditure; to fund shortfalls in income and any possible curtailment of services.

Consequently, after assessing the areas of risk, the trustees are able to justify holding reserves at a minimum of around £200k. However, an effective reserves policy is one that is constantly under review having regard to the changing financial, regulatory and competitive environment in which the charity is placed, and a reassessment of the reserves policy is carried out on an annual basis.

Transactions and financial position

Incoming resources in the year were £1,246,063 (£1,136,017 in 2020/21). Of this £194,051 (£221,376 in 2021/22) related to project restricted activities.

The financial statements show a deficit for the year of £9,571 (surplus of £25,914 in 2021/22). This comprises a surplus of £6,851 (£2,485 in 2021/22) in restricted funds and a deficit of £16,002 (surplus of £23,429 in 2020/21) in unrestricted funds.

FUTURE PLANS

2022-2023 has been another progressive year for LD:NorthEast and we continue to keep the people we support at the centre of everything we do and this will continue with the plans for 2023-24.

Increase in demand for our person centred Outreach support and respite/short breaks service means recruitment of suitable staff must continue and for LD:NorthEast to uphold its reputation of being a reputable and attractive employer.

The research with families / carers for delivering a Family Project is complete, and we will be looking at suitable funders who could be interested in the outcomes of this project.

The Engagement Coordinators post has been successful and there are plans to develop this role to include further user participation work and increasing the number of volunteers at LD:NorthEast who have a learning disability or autism.

Our Healthy Connections sport project has been very successful, therefore funding needs to be secured to continue this and also to widen the beneficiary group to younger people.

The funding for a number of our projects (Children in Need and Health Projects) ends in 2024, therefore discussion with funders will soon take place to ensure these essential projects continue.

Further small grant applications for other specific activities are also planned.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

LD:NorthEast is a registered charity and constituted as a company limited by guarantee. The company was incorporated on 21 March 1996, with registration number 03175969. It has been registered as a charity since 12 April 1996, with registration number 1054535.

Appointment and Training of New Trustees

The appointment of new trustees is carried out at each AGM according to the provisions for appointment within the Memorandum and Articles of Association, (recently updated Dec 2021). The charity seeks to recruit its trustees from people who have a learning disability, who are carers / family members of people we support, who have an interest in our work, who are from organisations we work with or who are local residents. In 2021 through good governance the charity carried out targeted recruitment to increase the numbers and diversity of trustees. Trustees have access to an improved and thorough induction and on-going training opportunities which cover roles & responsibilities, policies & procedures (such as code of conduct, confidentiality, conflict of interest, equality & diversity, etc.), history of the charity, list of committees and strategic & business planning activities.

Organisational Structure

The charity is organised so that the trustees meet regularly to manage its affairs. There are 3 staff who manage the day-to-day administration of the charity. In addition, up to 9 staff are employed on specific projects and up to 40 outreach staff are employed on a contract / sessional basis. The charity also relies on volunteers to support our various project activities. We have up to 30 volunteers, many of whom have a learning disability.

Staff

| | |
|---|-----------------------|
| Chief Executive: | Jacqui Thompson |
| Finance & Resources Manager: | Lisa Donnalley |
| Projects Manager: | Julie Redpath |
| Development Manager: | Danielle Falcus |
| Community Outreach Leads: | |
| Client / Contract Lead: | Sharon May |
| Short Break Team Lead: | Amanda Nelson |
| Staff Team Lead: | Holly Grieves |
| Group Team Lead: | Lindsey Harle-Litster |

LD:NORTHEAST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

LD:NorthEast

Contact Details for Enquiries:

0191 2622261

info@ldne.org.uk

www.ldne.org.uk

Charity Registration Number:

1054535

Company Registration Number:

03175969

Registered Office:

205 Park Road, Wallsend, Tyne & Wear, NE28 7NL

Current Trustees:

Brenda Boyd (Chair)

Jeff Dinning (Treasurer)

Janine Finnie (appointed 10 June 2022)

Jocelyn Mearns (appointed 22 September 2023)

William Paton (appointed 22 September 2023)

Christina Richardson (appointed 22 September 2023)

Emma Wemyss (appointed 29 April 2022)

Retiring Trustees:

Cheryl Gavin (retired 22 September 2023)

Auditors:

Read, Milburn & Co., 71 Howard Street, North Shields, Tyne & Wear, NE30 1AF

Bankers:

Unity Trust Bank PLC, 4 Brindley Place, Birmingham, B1 2JB

Solicitors:

Mincoffs, 5-6 Osbourne Terrace, Jesmond, Newcastle upon Tyne, NE2 1SQ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of LD:NorthEast for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

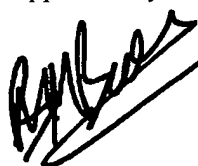
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Read, Milburn & Co. as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 November 2023 and signed on its behalf by:



B Boyd - Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LD:NORTHEAST

Opinion

We have audited the financial statements of LD:NorthEast (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 charitable company's affairs as at 31 March 2023 and of its 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 charitable company 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 the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LD:NORTHEAST

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LD:NORTHEAST

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.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In this regard, our procedures include the following:

- enquiry of management around actual and potential litigation and claims;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- challenging assumptions and judgements made by management in their significant accounting estimates.

Because of the field in which the charity operates, we have identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; Employment Law; and compliance with the Companies and Charities Acts.

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 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas J Liley (Senior Statutory Auditor)
for and on behalf of Read, Milburn & Co
Chartered Accountants and Statutory Auditor
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

21 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 7,335 | - | 7,335 | 6,866 |
| Charitable activities | 5 | | | | |
| Grant funded activities | | 203,224 | 191,031 | 394,255 | 371,873 |
| Income generating activities | | 744,130 | - | 744,130 | 665,163 |
| Other trading activities | 3 | 96,178 | 3,020 | 99,198 | 91,210 |
| Investment income | 4 | 1,145 | - | 1,145 | 905 |
| Total | | <u>1,052,012</u> | <u>194,051</u> | <u>1,246,063</u> | <u>1,136,017</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 3,005 | - | 3,005 | 913 |
| Charitable activities | 7 | | | | |
| Grant funded activities | | 173,278 | 179,839 | 353,117 | 264,720 |
| Income generating activities | | <u>899,692</u> | <u>-</u> | <u>899,692</u> | <u>844,470</u> |
| Total | | <u>1,075,975</u> | <u>179,839</u> | <u>1,255,814</u> | <u>1,110,103</u> |
| NET INCOME/(EXPENDITURE) | | (23,963) | 14,212 | (9,751) | 25,914 |
| Transfers between funds | 19 | <u>(1,816)</u> | <u>1,816</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | (25,779) | 16,028 | (9,751) | 25,914 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 240,781 | 45,961 | 286,742 | 260,828 |
| TOTAL FUNDS CARRIED FORWARD | | <u>215,002</u> | <u>61,989</u> | <u>276,991</u> | <u>286,742</u> |

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BALANCE SHEET
31 MARCH 2023

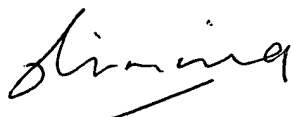
| | Notes | 2023 £ | 2022 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 14 | 35,375 | 44,108 |
| CURRENT ASSETS | | | |
| Debtors | 15 | 33,666 | 44,124 |
| Cash at bank and in hand | | <u>368,052</u> | <u>333,331</u> |
| | | 401,718 | 377,455 |
| CREDITORS | | | |
| Amounts falling due within one year | 16 | (160,102) | (134,821) |
| | | <u>241,616</u> | <u>242,634</u> |
| NET CURRENT ASSETS | | | |
| | | <u>241,616</u> | <u>242,634</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 276,991 | 286,742 |
| NET ASSETS | | <u>276,991</u> | <u>286,742</u> |
| FUNDS | 19 | | |
| Unrestricted funds | | 215,002 | 240,781 |
| Restricted funds | | <u>61,989</u> | <u>45,961</u> |
| TOTAL FUNDS | | <u>276,991</u> | <u>286,742</u> |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 November 2023 and were signed on its behalf by:



B Boyd - Chair



J Dinning - Treasurer

LD:NORTHEAST

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

| | Notes | 2023 £ | 2022 £ |
|---|-------|----------------|----------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 22 | <u>33,576</u> | <u>39,481</u> |
| Net cash provided by operating activities | | <u>33,576</u> | <u>39,481</u> |
| Cash flows from investing activities | | | |
| Interest received | | <u>1,145</u> | <u>905</u> |
| Net cash provided by investing activities | | <u>1,145</u> | <u>905</u> |
| | | <hr/> | <hr/> |
| Change in cash and cash equivalents in the reporting period | | 34,721 | 40,386 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>333,331</u> | <u>292,945</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>368,052</u> | <u>333,331</u> |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling, rounded to the nearest Pound (£).

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

| | |
|--------------------------|-----------------------------------|
| Improvements to property | - in accordance with the property |
| Fixtures and fittings | - 20% on cost |

Debtors and prepayments

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, call deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|-----------|--------------|--------------|
| | £ | £ |
| Donations | <u>7,335</u> | <u>6,866</u> |

3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|-------------|---------------|---------------|
| | £ | £ |
| Activities | 87,249 | 82,436 |
| Fundraising | <u>11,949</u> | <u>8,774</u> |
| | <u>99,198</u> | <u>91,210</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

| | 2023 | 2022 |
|---------------|--------------|------------|
| | £ | £ |
| Bank interest | <u>1,145</u> | <u>905</u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Grant funded activities | Income generating activities | 2023 Total activities | 2022 Total activities |
|----------------------|-------------------------|------------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Personalised support | - | 744,130 | 744,130 | 656,465 |
| Grants | <u>394,255</u> | <u>-</u> | <u>394,255</u> | <u>380,571</u> |
| | <u>394,255</u> | <u>744,130</u> | <u>1,138,385</u> | <u>1,037,036</u> |

Grants received, included in the above, are as follows:

| | 2023 | 2022 |
|-------------------------------|--------------|----------|
| | £ | £ |
| Other grants | 250 | - |
| NHS North Tyneside | 82,242 | 80,305 |
| Big Lottery Fund | - | 83,760 |
| Children in Need | 39,322 | 33,592 |
| Garfield Weston Foundation | 40,000 | - |
| Awards for All | 9,998 | - |
| Healthy Tomorrows | 102,101 | 84,486 |
| Community Foundation | 14,658 | 1,680 |
| North Tyneside Council | 13,550 | 34,643 |
| Rise North East | - | 9,528 |
| NHS Charities Together | 30,126 | 15,063 |
| North Tyneside CCG | - | 29,079 |
| Arnold Clark | - | 1,000 |
| Active North Tyneside | 477 | 480 |
| Carnegie UK Trust | - | 1,500 |
| Cheshire Community Foundation | - | 2,055 |
| Joicey Trust | - | 3,400 |
| Kellett Fund | 15,400 | - |
| Hadrian Trust | 2,000 | - |
| VODA | 32,300 | - |
| Durham University | 1,500 | - |
| Healthwatch North Tyneside | 2,440 | - |
| Inclusion North | 800 | - |
| Ward Hadaway | 1,200 | - |
| Co-Op Foundation | 2,191 | - |
| Karbon Homes | 300 | - |
| Swarland Avenue Surgery | <u>3,000</u> | <u>-</u> |
| Carried forward | 393,855 | 380,571 |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

| | 2023 | 2022 |
|-----------------|----------------|----------------|
| | £ | £ |
| Brought forward | 393,855 | 380,571 |
| Warburtons | <u>400</u> | <u>-</u> |
| | <u>394,255</u> | <u>380,571</u> |

6. RAISING FUNDS

Raising donations and legacies

| | 2023 | 2022 |
|-------------------|--------------|------------|
| | £ | £ |
| Fundraising costs | <u>3,005</u> | <u>913</u> |

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) | Support costs (see note 9) | Totals |
|------------------------------|---------------------------------|----------------------------------|------------------|
| | £ | £ | £ |
| Grant funded activities | 322,679 | 30,438 | 353,117 |
| Income generating activities | <u>703,509</u> | <u>196,183</u> | <u>899,692</u> |
| | <u>1,026,188</u> | <u>226,621</u> | <u>1,252,809</u> |

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|--------------------------------|------------------|----------------|
| | £ | £ |
| Staff costs | 911,098 | 789,927 |
| Staff training | 6,866 | 2,503 |
| Recruitment expenses | 1,484 | 1,682 |
| Staff travel | 8,950 | 8,001 |
| Volunteers expenses | 91 | - |
| Activities expenses | 97,466 | 70,809 |
| Subscriptions and publications | 233 | 233 |
| Publicity | <u>-</u> | <u>66</u> |
| | <u>1,026,188</u> | <u>873,221</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. SUPPORT COSTS

| | Management | Governance | Totals |
|------------------------------|----------------|--------------|----------------|
| | £ | costs | £ |
| | £ | £ | £ |
| Grant funded activities | 30,043 | 395 | 30,438 |
| Income generating activities | <u>192,858</u> | <u>3,325</u> | <u>196,183</u> |
| | <u>222,901</u> | <u>3,720</u> | <u>226,621</u> |

Support costs, included in the above, are as follows:

| | | | 2023 | 2022 |
|--------------------------------|-------------------------|------------------------------|------------------|------------------|
| | Grant funded activities | Income generating activities | Total activities | Total activities |
| | £ | £ | £ | £ |
| Wages | 13,513 | 113,634 | 127,147 | 127,147 |
| Social security | 1,235 | 10,384 | 11,619 | 11,619 |
| Pensions | 290 | 2,436 | 2,726 | 2,726 |
| Rent and rates | 332 | 2,793 | 3,125 | 6,066 |
| Insurance | 681 | 5,729 | 6,410 | 5,511 |
| Light heat and water | 812 | 6,824 | 7,636 | 7,346 |
| Telephone and computer costs | 3,450 | 18,449 | 21,899 | 23,801 |
| Postage stationery and adverts | 647 | 5,438 | 6,085 | 7,412 |
| Repairs and maintenance | 1,042 | 8,762 | 9,804 | 12,158 |
| Equipment and maintenance | 364 | 3,065 | 3,429 | 5,377 |
| Bank charges | 188 | 1,585 | 1,773 | 1,726 |
| Garden maintenance | 22 | 181 | 203 | 2,650 |
| Cleaning | 676 | 5,686 | 6,362 | 3,172 |
| Professional fees | 632 | 5,318 | 5,950 | 6,835 |
| Depreciation of fixed assets | 6,159 | 2,574 | 8,733 | 8,733 |
| Auditors' remuneration | <u>395</u> | <u>3,325</u> | <u>3,720</u> | <u>3,690</u> |
| | <u>30,438</u> | <u>196,183</u> | <u>226,621</u> | <u>235,969</u> |

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Auditors' remuneration | 3,720 | 3,690 |
| Depreciation - owned assets | 8,733 | 8,733 |
| Payments under operating leases | <u>9,534</u> | <u>8,552</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

12. STAFF COSTS

| | 2023 | 2022 |
|-----------------------|------------------|----------------|
| | £ | £ |
| Wages and salaries | 966,755 | 860,135 |
| Social security costs | 67,451 | 56,076 |
| Other pension costs | <u>18,384</u> | <u>15,208</u> |
| | <u>1,052,590</u> | <u>931,419</u> |

The charity's key management personnel comprise the Trustees the Chief Executive Officer and the Operations Manager. The total employee benefits of the key management personnel including employers national insurance were £53,832 (2022 - £52,598).

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

| | 2023 | 2022 |
|-------------------------------|-----------|-----------|
| Support team | 38 | 37 |
| Projects | 8 | 8 |
| Management and administration | 4 | 4 |
| Part time administration | <u>2</u> | <u>2</u> |
| | <u>52</u> | <u>51</u> |

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 6,866 | - | 6,866 |
| Charitable activities | | | |
| Grant funded activities | 150,507 | 221,366 | 371,873 |
| Income generating activities | 665,163 | - | 665,163 |
| Other trading activities | 91,200 | 10 | 91,210 |
| Investment income | 905 | - | 905 |
| Total | <u>914,641</u> | <u>221,376</u> | <u>1,136,017</u> |
| EXPENDITURE ON | | | |
| Raising funds | 913 | - | 913 |
| Charitable activities | | | |
| Grant funded activities | 43,208 | 221,512 | 264,720 |
| Income generating activities | 844,470 | - | 844,470 |
| Total | <u>888,591</u> | <u>221,512</u> | <u>1,110,103</u> |
| NET INCOME/(EXPENDITURE) | 26,050 | (136) | 25,914 |
| Transfers between funds | <u>(2,621)</u> | <u>2,621</u> | <u>-</u> |
| Net movement in funds | 23,429 | 2,485 | 25,914 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | | |
| As previously reported | 271,225 | 43,476 | 314,701 |
| Prior year adjustment | <u>(53,873)</u> | <u>-</u> | <u>(53,873)</u> |
| As restated | <u>217,352</u> | <u>43,476</u> | <u>260,828</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>240,781</u> | <u>45,961</u> | <u>286,742</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|-------------------------------------|----------------------------------|----------------|
| COST | | | |
| At 1 April 2022 and 31 March 2023 | <u>174,653</u> | <u>1,912</u> | <u>176,565</u> |
| DEPRECIATION | | | |
| At 1 April 2022 | 130,545 | 1,912 | 132,457 |
| Charge for year | <u>8,733</u> | <u>-</u> | <u>8,733</u> |
| At 31 March 2023 | <u>139,278</u> | <u>1,912</u> | <u>141,190</u> |
| NET BOOK VALUE | | | |
| At 31 March 2023 | <u>35,375</u> | <u>-</u> | <u>35,375</u> |
| At 31 March 2022 | <u>44,108</u> | <u>-</u> | <u>44,108</u> |

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 27,048 | 38,598 |
| Prepayments and accrued income | <u>6,618</u> | <u>5,526</u> |
| | <u>33,666</u> | <u>44,124</u> |

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|----------------------------------|----------------|----------------|
| Trade creditors | 60 | 4,410 |
| Other creditors | 66,682 | 49,060 |
| Accrued expenses | 83,219 | 78,851 |
| Deferred income | <u>10,141</u> | <u>2,500</u> |
| | <u>160,102</u> | <u>134,821</u> |
| | | £ |
| Deferred income at 1 April 2022 | | 2,500 |
| Released to incoming resources | | - |
| Amount deferred in year | | <u>7,641</u> |
| Deferred income at 31 March 2023 | | <u>10,141</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

17. LEASING AGREEMENTS

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

| | 2023 | 2022 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Within one year | 10,722 | 10,722 |
| Between one and five years | <u>2,396</u> | <u>5,271</u> |
| | <u>13,118</u> | <u>15,993</u> |

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds | Restricted funds | 2023 Total funds | 2022 Total funds |
|---------------------|--------------------|------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Fixed assets | 11,954 | 23,421 | 35,375 | 44,108 |
| Current assets | 355,509 | 46,209 | 401,718 | 377,455 |
| Current liabilities | <u>(152,461)</u> | <u>(7,641)</u> | <u>(160,102)</u> | <u>(134,821)</u> |
| | <u>215,002</u> | <u>61,989</u> | <u>276,991</u> | <u>286,742</u> |

19. MOVEMENT IN FUNDS

| | At 1/4/22 | Net movement in funds | Transfers between funds | At 31/3/23 |
|---------------------------------------|----------------|-----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 231,271 | (15,983) | (1,816) | 213,472 |
| Designated - Building Repairs | 1,530 | - | - | 1,530 |
| Designated - Tomorrows Fundraising | <u>7,980</u> | <u>(7,980)</u> | <u>-</u> | <u>-</u> |
| | 240,781 | (23,963) | (1,816) | 215,002 |
| Restricted funds | | | | |
| Capital Fund | 29,274 | (5,853) | - | 23,421 |
| Children in Need-Early Years | 4,844 | (574) | - | 4,270 |
| A J Fund | 3,302 | 2,559 | - | 5,861 |
| Children in Need - 'Siblings' Project | 7,334 | 958 | - | 8,292 |
| Primary Care Support | 1,207 | (3,023) | 1,816 | - |
| Sport England | - | 10,968 | - | 10,968 |
| Kellett Fund - Therapeutic Activities | <u>-</u> | <u>9,177</u> | <u>-</u> | <u>9,177</u> |
| | <u>45,961</u> | <u>14,212</u> | <u>1,816</u> | <u>61,989</u> |
| TOTAL FUNDS | <u>286,742</u> | <u>(9,751)</u> | <u>-</u> | <u>276,991</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,050,676 | (1,066,659) | (15,983) |
| Designated - Tomorrows Fundraising | <u>1,336</u> | <u>(9,316)</u> | <u>(7,980)</u> |
| | 1,052,012 | (1,075,975) | (23,963) |
| Restricted funds | | | |
| Capital Fund | - | (5,853) | (5,853) |
| Children in Need-Early Years | 29,322 | (29,896) | (574) |
| A J Fund | 3,020 | (461) | 2,559 |
| Children in Need - 'Siblings' Project | 10,000 | (9,042) | 958 |
| Primary Care Support | 102,101 | (105,124) | (3,023) |
| Sport England | 27,550 | (16,582) | 10,968 |
| Kellett Fund - Therapeutic Activities | <u>22,058</u> | <u>(12,881)</u> | <u>9,177</u> |
| | <u>194,051</u> | <u>(179,839)</u> | <u>14,212</u> |
| TOTAL FUNDS | <u><u>1,246,063</u></u> | <u><u>(1,255,814)</u></u> | <u><u>(9,751)</u></u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/4/21 £ | Prior year adjustment £ | Net movement in funds £ | Transfers between funds £ | At 31/3/22 £ |
|---|----------------|----------------------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | | |
| General fund | 264,441 | (53,873) | 23,324 | (2,621) | 231,271 |
| Designated - Building Repairs | 1,530 | - | - | - | 1,530 |
| Designated - Tomorrows Fundraising | <u>5,254</u> | <u>-</u> | <u>2,726</u> | <u>-</u> | <u>7,980</u> |
| | 271,225 | (53,873) | 26,050 | (2,621) | 240,781 |
| Restricted funds | | | | | |
| Big Lottery Fund- Reaching Communities- Tomorrows Project | - | - | (1,196) | 1,196 | - |
| Capital Fund | 35,127 | - | (5,853) | - | 29,274 |
| Children in Need-Early Years | - | - | 4,844 | - | 4,844 |
| A J Fund | 3,678 | - | (376) | - | 3,302 |
| Children in Need - 'Siblings' Project | 3,165 | - | 4,169 | - | 7,334 |
| Primary Care Support | 1,506 | - | (299) | - | 1,207 |
| Sport England | <u>-</u> | <u>-</u> | <u>(1,425)</u> | <u>1,425</u> | <u>-</u> |
| | <u>43,476</u> | <u>-</u> | <u>(136)</u> | <u>2,621</u> | <u>45,961</u> |
| TOTAL FUNDS | <u>314,701</u> | <u>(53,873)</u> | <u>25,914</u> | <u>-</u> | <u>286,742</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 911,435 | (888,111) | 23,324 |
| Designated - Tomorrows Fundraising | <u>3,206</u> | <u>(480)</u> | <u>2,726</u> |
| | 914,641 | (888,591) | 26,050 |
| Restricted funds | | | |
| Big Lottery Fund-Reaching Communities-Tomorrows Project | 83,760 | (84,956) | (1,196) |
| Capital Fund | - | (5,853) | (5,853) |
| Children in Need-Early Years | 23,592 | (18,748) | 4,844 |
| A J Fund | 10 | (386) | (376) |
| Children in Need - 'Siblings' Project | 10,000 | (5,831) | 4,169 |
| Primary Care Support | 84,486 | (84,785) | (299) |
| Sport England | <u>19,528</u> | <u>(20,953)</u> | <u>(1,425)</u> |
| | <u>221,376</u> | <u>(221,512)</u> | <u>(136)</u> |
| TOTAL FUNDS | <u><u>1,136,017</u></u> | <u><u>(1,110,103)</u></u> | <u><u>25,914</u></u> |

Capital Fund

The capital fund represents the grants received to renovate the charity's current premises and is being amortised in line with the property improvements depreciation.

A J Fund

This fund was originally from donations and a £3,000 legacy from Jean Henderson, current funding is derived from external fundraising.

Big Lottery Fund

This funding was from the Big Lottery Fund's Reaching Communities and funded the Tomorrows project. The project was to have concluded on the 2nd May 2017 but a continuation grant was received for a further 5 years.

Children in Need

Children in Need are funding the Early Years project which provides play activities and support to disabled children and their families, and a 3 year 'Siblings' project to support brothers and sisters of children with learning disabilities to allow them to take part in some fun activities.

Primary Care Support

Working with GP surgeries to identify patients who would benefit from some additional support to manage their health and wellbeing, particularly people who are anxious or have concerns about attending health related appointments.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Sport England

Funded by Rise North East as part of their Tackling Inequalities programme and North Tyneside Council; delivery of activities within Sport England's Covid-19 response.

Kellett Project

Funding from the Kellett Fund, Community Foundation and the Hadrian Trust for the delivery of a programme of therapeutic activities, digital inclusion workshops and a user participation mentoring project.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 £ | 2022 £ |
|--|----------------------|----------------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (9,751) | 25,914 |
| Adjustments for: | | |
| Depreciation charges | 8,733 | 8,733 |
| Interest received | (1,145) | (905) |
| Decrease in debtors | 10,458 | 2,542 |
| Increase in creditors | <u>25,281</u> | <u>3,197</u> |
| Net cash provided by operations | <u><u>33,576</u></u> | <u><u>39,481</u></u> |

23. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/22 £ | Cash flow £ | At 31/3/23 £ |
|--------------------------|-----------------------|----------------------|-----------------------|
| Net cash | | | |
| Cash at bank and in hand | <u>333,331</u> | <u>34,721</u> | <u>368,052</u> |
| | <u>333,331</u> | <u>34,721</u> | <u>368,052</u> |
| Total | <u><u>333,331</u></u> | <u><u>34,721</u></u> | <u><u>368,052</u></u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

24. LEGAL STATUS

LD:North East is a company limited by guarantee, registered in England and Wales and has no share capital. The company's registered number and registered office address can be found within Reference and Administrative Details.

The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Charity in the event of its being wound up while a member or within one year after ceasing to be a member, for -

- (a) payment of the Charity's debts and liabilities contracted before the member ceased to be a member,
- (b) payment of the costs charges and expenses of winding up, and
- (c) adjustment of the rights of the contributories among themselves.