

LD:NORTHEAST

England & Wales · Charity number 1054535

Details

Other names	THE LEARNING DISABILITIES FEDERATION (NORTH TYNESIDE), LDF, LEARNING DISABILITIES FEDERATION (NORTH TYNESIDE), THE LEARNING DISABILITIES FEDERATION (IN NORTH TYNESIDE)
Status	Registered
Legal form	Charitable company
Company number	03175969
Registered	1996-04-12
Register	View on the Charity Commission register

Contact

Address	205 Park Road Wallsend Tyne And Wear NE28 7NL
Phone	01912622261
Email	info@ldne.org.uk
Website	www.ldne.org.uk

Activities

Objects: The objects for which the charity is established are to promote equity and inclusion for the public benefit by working with people who have lived experience of learning disabilities, learning difficulties and autism who are often excluded from society. To relieve the needs of such people and assist them to integrate into society by:(a) Providing individual and group based community outreach support, including short breaks;(b) Organising activities designed to tackle social isolation by bringing people together;(c) Providing light-touch support to help people stay safe in their local community, and look after their physical and mental health;(d) Providing groups and activities to support children and families.

Activities: The Charity's object and its principal activity continues to be that of alleviating the conditions of life among people who are caring or have cared for people with learning disabilities at home, and who are in neccessitious circumstances. The Charity works directly with and for people with learning disabilities and continues to advance public education concerning caring for carers and the public.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED; IN PRACTICE NORTH TYNESIDE
- North Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,405,271	£1,363,301	£333,203	58
2024-03-31	£1,345,693	£1,331,451	£291,233	58
2023-03-31	£1,246,063	£1,255,814	£276,991	52
2022-03-31	£1,136,017	£1,110,103	£286,742	51
2021-03-31	£1,013,171	£955,560	£314,701	50

Trustees

Name	Role	Appointed
Brenda Mary Boyd		2014-01-28
Christina Richardson		2023-09-22
Emma Jean Wemyss		2022-04-29
Janine Finnie		2022-06-10
Jeffrey Dinning		2017-02-17
William Paton		2023-09-22

LD:NORTHEAST

England & Wales - Charity number 1054535

Accounts

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 2025
FOR
LD:NORTHEAST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17 to 29

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025. 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.

ACHIEVEMENTS 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 throughout their lives. 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 2025**

ACHIEVEMENTS 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 with people they have lost touch with over the years, through organising social events and 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 they experience barriers to good health care because of this. 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 to support people to improve their health.

LD:NorthEast reach over 600 people from birth to later years who have a learning disability in any 12 month period within North Tyneside.

What we do:

Community Outreach Service

Our Community Outreach Service supports people who have a learning disability to live life to the full. We offer an alternative to the more traditional building-based day services as we know this is not suitable for everyone. Our support helps people to keep healthy and active, feel included in the community, develop living skills and spend time with friends. In the year 2024/2025 we have delivered approximately 143 1:1 sessions per week.

Our daytime groups are about supporting people to keep healthy and active. They are perfect for anyone who loves being outdoors and enjoys more of an active lifestyle and are available 7 days a week. Our evening groups are based around social activities; supporting people to spend time with their friends and feel included in their local communities. In this reporting period we have delivered 14 evening groups a month.

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

Additionally, 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 65 people across 30 breaks. We also organise a day or theatre trip at least every month, which has proved to be very popular.

A new Outreach Service Manager was appointed in October 2024, ensuring the delivery of a quality and personalised Outreach Service.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE - continued

Healthy Connections Project

Sport and physical activity is a great way of bringing people together. Our Healthy Connections project funded by Sport England, is designed for people to build social connections and confidence through a regular programme of sports activities, and to support and manage their own health by overcoming barriers people with a learning disability often face. We offer a full range of activities to anyone aged 18+, and we work with external organisations across North Tyneside to put together our weekly programme. This includes working with Active North Tyneside, Newcastle Eagles, QFit GYM, Newcastle United Foundation and Wallsend Boys Club.

In September 2024 we started a new project called **Young Healthy Connections** (funded by St James' Place) aimed at 16-25 year olds who are socially isolated on an evening. We set up a Youth Club working with Wallsend Boys Club modelling their own Youth Club. As well as starting to offer a school holiday programme working with Northumberland Cricket, Wallsend Boys Club and Quadrant Leisure.

Therapeutic Activities

Our weekly therapeutic activities programme which is funded by Kellet and the Pargiter Trust is for people over the age of 50 years and over 65 years. These activities include digital workshops, local history group, arts and crafts sessions, men's and ladies' wellbeing group and a wellbeing walking group. Over this last year 2024/25 we have had 2513 attendances to these activities.

With funding received from Orbis Support within this reporting period, we were able to add extra therapeutic activities which consisted of skilled professionals coming into the sessions to deliver various arts and craft workshops which enabled people an opportunity to try out and learn new skills. We delivered 9 workshops which consisted of block printing, embroidery, floristry.

Health and Wellbeing Support

Our Health and Wellbeing Project is funded by the NHS North East & North Cumbria ICB and provides support with the aim of driving down health inequalities and improving overall health outcomes for people living in North Tyneside who have a learning disability.

We deliver appropriate and meaningful educational workshops; to raise awareness of health conditions and support and promote self-management. The workshops enable people to gain a better understanding of their health and to better identify signs and symptoms of concern. Early detection and prevention are key to help minimise and detect health conditions, and to prevent conditions becoming more serious, or in some instances life threatening. Our educational workshops range from cancer awareness, bowel screening, oral hygiene, and mental wellbeing. Throughout 2024-25 we have delivered 14 one off workshops throughout this year, these have included Woman's Health, Men's Health, Oral Care, Know Your Guts, Cancer Screening Awareness, Breast Cancer Awareness, Blood Pressure, and various other health related workshops.

We deliver a Type 2 Diabetes Education Programme which is accredited by Empower-Spirit Clinical. The programme takes place over 7 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE - continued

We also deliver follow-on monthly Diabetes Catch up Sessions for participants who have attended the Type 2 Diabetes Programme. This is to reinforce the learning from the initial diabetes programme to further support people to maintain or improve their condition.

We have developed and now deliver a diabetes prevention programme called Healthy Habits. This is a 3-week course, and the aim is to support people to make healthier lifestyle choices to prevent or delay people from developing type 2 diabetes.

Our Healthy Eating and Cooking Course is a 6-week programme delivered at LD:NorthEast. Through these workshops we encourage healthy changes by raising the awareness of unhealthy food groups, good food groups and how to maintain a healthy diet. Participants also cook a meal each week from scratch, which helps to develop or enhance cooking skills. This course is also extremely beneficial as a follow-on option for those who have attended our Type 2 diabetes programme. 46 healthy cooking sessions have been delivered throughout this past year.

We have weekly wellbeing activities to support people who suffer from poor mental wellbeing and social isolation. By attending activities, people gain confidence, learn new skills, and develop friendships. This helps to reduce social isolation, and in turn improves people's mental wellbeing.

Primary Care Support Project

We have a PCN Care Coordinator Team, which is funded through the Primary Care Networks in the North West 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. In 2024/25 in the North West of North Tyneside we made 1605 contacts with patients and in North Shields 1454 were made. We have supported patients to access annual health checks, diabetes reviews, breast screening, cervical screening, bowel screening, booster vaccinations, and to attend GP and other health related appointments.

Tier 2 Weight Management

We continue to work with Active North Tyneside to deliver a Tier 2 weight Management programme. This is a 10-week programme at The Parks North Shields supporting adults with learning disabilities to help with their weight management. The programme enables participants to learn about nutrition, how to make healthy food swaps, and the importance of physical activity. All participants take part each week to try various physical activities such as accessing the gym, cycling, multi sports, and exercises that can be replicated at home. We have delivered 2 cohorts this year.

Waiting Well Pilot Programme

We received funding from the Community Foundation to be a part of the pilot Waiting Well Programme. This funding was from March 2024-March 2025. We collaborated with the NHS Trust to support patients with a learning disability who are awaiting planned surgery in North Tyneside and bordering Newcastle area. This support ranged from providing Easy Read materials, the completion of hospital passports and sign posting people to attend activities to benefit their health and wellbeing pre- and post-surgery.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE - continued

Early Years

We have been supporting children and families across North Tyneside since 2012. We support children to learn and develop through play and provide opportunities to bring families together.

Through our Children in Need funding, which ended in June 2024, we reached 205 families living in North Tyneside, providing regular home visits, supporting families, and offering advice and signposting. We ran 5 sessions a week delivering inclusive play activities for children from birth to 5 years who have a learning disability, communication difficulties, complex health needs or life limited conditions.

We received funding through the UK Shared Prosperity Fund to set up a pilot programme in the West Moor area of North Tyneside. We delivered 2 inclusive play sessions a week at a local community centre and a playschool venue for 6 months starting October 2024 and ending March 2025.

Baily Thomas granted us funds to pilot a family project called the 'Charlton Project.' This funding was for May 2024-April 2025. The funding allowed us to set up a weekly Family Hub to support families in a group setting and on a 1:1 basis. The support provided included signposting carers in crisis, and at times of need to the relevant organisations. This pilot has enabled us to gain evidence to look for future funding to develop a family project to support families in North Tyneside.

Through our funding received from The Northumberland Village Trust May 2024-April 2025 we were able to pilot a weekly therapeutic activity session at LD:NorthEast for children with disabilities and complex health needs. The sessions focused on therapeutic art, sensory crafts, Makaton Sing & Signing, and accessible interactive games and activities. These sessions were designed for children aged 4-16 to come together to meet up with friends and develop friendships.

We have been successful in receiving 3 years funding from the Masonic Charitable Trust for our Early Connections Project. From October 2024 we started to deliver 4 inclusive play sessions per week. One of these sessions is based at a local authority soft play leisure centre to ensure accessibility throughout the borough. The sessions provide the children with the opportunity to socialise, learn and play through the small steps approach, including sensory play, and sing and sign.

Siblings Project

Our #MeTime Siblings Project offered activities and support designed for children who have a sibling with learning disabilities, complex health needs and or autism. We have provided trips and activities during school holidays where children can focus on having fun with friends away from the daily challenges they may face.

Our funding from Children in Need ended in September 2024, however we were fortunate to receive funding from Hunter Pemberton Fund to continue to deliver our siblings activities until April 2025.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE - continued

Engagement Work / Participation Group

Our participation group Northern Voices have been involved with various themes this past year. The Participation Group have been looking at the accessibility of websites such as the NHS, supporting with feedback for the new Easy Read NTC Adult Social Care leaflets, the NTC Adult Social Care Plan and resources for Inclusion North.

During the winter period we were able to continue with our 'Warm Hub' one afternoon a week, for 20 weeks with funding received from Karbon Homes. Over the 20 weeks we have provided 427 hot meals.

We have facilitated various events such as the LD:NorthEast Easter Egg Hunt, Meet Santa, and attended at several 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. NHS North East & North Cumbria ICB, North West Primary Care Network, North Shields Primary Care Network, Children in Need, North Tyneside VODA, Community Foundation, Garfield Weston, Awards for All, North Tyneside Council, Kellett Fund, Hadrian Trust, Karbon Homes, Warburtons, Baily Thomas Charitable Fund, UK Shared Prosperity Fund, Masonic Charitable Trust, National Garden Scheme, Port of Tyne, North of Tyne Combined Authority, Freemasons of Northumberland, John Lewis, Sir James Knott Trust, Newcastle Round Table, Orbis, RW Mann Trust, St James Place, Sport England.

Reserves policy

Total reserves at 31 March 2025 amounted to £333,203 (£291,233 in 2023/24) of which £87,386 (£55,483 in 2023/24) was subject to restriction, £nil (£1,530 in 2023/24) was designated and a further £6,194 (£9,074 in 2023/24) was represented by illiquid assets; the free reserves of the charity amounted to £239,623 (£225,146 in 2023/24). 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 £1,405,271 (£1,345,693 in 2023/24). Of this £170,743 (£199,756 in 2023/24) related to project restricted activities.

The financial statements show a surplus of £41,970 (£14,242 in 2023/24). This comprises a surplus of £31,903 (deficit of £6,506 in 2023/24) in restricted funds and a surplus of £10,067 (£20,748 in 2023/24) in unrestricted funds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE PLANS

In 2024/25 LD:NorthEast continued to provide support and activities to over 600 individuals with a learning disability and/or autism and it is planned this will continue into 2025/26.

The CEO of the charity retired in March 2025 and Lisa Donnalley was appointed replacement early in the 2025/26 year along with a small restructure of senior positions, ensuring the team are all in appropriate roles to enable staff to work to their full potential for the benefit of those who need and rely on LD:NorthEast's support.

Investment will continue for all staff to ensure high quality support, groups, workshops and activities are delivered and to ensure LD:NorthEast continues to be an employer of choice within the adult social care sector.

Achieving a balanced budget in 2025/26 will be a challenge due to unavoidable increased expenditure from the rise in employers national insurance contributions. The previously mentioned restructure and successful core funding applications will support a balanced budget.

Our Kellett funding which provides therapeutic activities for people aged 50+ with a learning disability, ends in Sept 2025. It is planned to apply for further funding enabling continuation of the impactful sessions, ensuring the beneficiaries (who are not in receipt of any formal support and at risk of social isolation) can continue to benefit.

Continued funding also needs to be secured for our adults Healthy Connections sports project. Beneficiaries will be consulted about new sport activities and suitable community venues.

Accessing funding for projects continues to be challenging. Grant funding is in high demand within the voluntary sector. LD:NorthEast will continue to identify suitable funding opportunities with projects that will fully benefit the people we support.

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 3175969. 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. 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. 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

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:	Lisa Donnalley
Development & Projects Manager:	Danielle Falcus
Outreach Service Manager:	Lindsey Harle-Litster
Community Outreach Leads:	
Client/Contract Lead:	Sharon May
Staff & Rotas Lead:	Holly Grieves
Short Break Lead:	Amanda Nelson
Healthy Connections & Groups Lead:	Lennon Chirnside
Projects & Engagement Lead:	Daniel Litster
Health & Wellbeing Coach/Lead:	Michelle Taylor

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

Emma Wemyss

Jocelyn Mearns

William Paton

Christina Richardson

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Auditors:

BK Plus Audit Limited, 13 Windsor Terrace, Jesmond, Newcastle upon Tyne, NE2 4HE

Bankers:

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

Solicitors:

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

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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 Charities 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 BK Plus Audit Limited as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

LD:NORTHEAST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025 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 2025 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 2025 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

Colin Chater FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited
Chartered Certified Accountants and Statutory Auditors
Azzurri House
Walsall Road
Aldridge
Walsall
WS9 0RB

17 November 2025

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,784	-	13,784	11,689
Charitable activities	5				
Grant funded activities		124,135	172,743	296,878	387,128
Income generating activities		961,934	-	961,934	832,731
Other trading activities	3	110,898	-	110,898	106,467
Investment income	4	21,005	-	21,005	7,678
Other income		<u>772</u>	<u>-</u>	<u>772</u>	<u>-</u>
Total		<u>1,232,528</u>	<u>172,743</u>	<u>1,405,271</u>	<u>1,345,693</u>
EXPENDITURE ON					
Raising funds	6	1,689	-	1,689	6,443
Charitable activities	7				
Grant funded activities		54,517	140,840	195,357	254,797
Income generating activities		<u>1,166,255</u>	<u>-</u>	<u>1,166,255</u>	<u>1,070,211</u>
Total		<u>1,222,461</u>	<u>140,840</u>	<u>1,363,301</u>	<u>1,331,451</u>
NET INCOME		10,067	31,903	41,970	14,242
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>235,750</u>	<u>55,483</u>	<u>291,233</u>	<u>276,991</u>
TOTAL FUNDS CARRIED FORWARD		<u>245,817</u>	<u>87,386</u>	<u>333,203</u>	<u>291,233</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

LD:NORTHEAST**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	14	17,909	26,642
CURRENT ASSETS			
Debtors	15	26,174	30,225
Cash at bank and in hand		<u>472,638</u>	<u>406,509</u>
		498,812	436,734
CREDITORS			
Amounts falling due within one year	16	(183,518)	(172,143)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>315,294</u>	<u>264,591</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		333,203	291,233
		<u> </u>	<u> </u>
NET ASSETS		<u>333,203</u>	<u>291,233</u>
FUNDS	19		
Unrestricted funds		245,817	235,750
Restricted funds		<u>87,386</u>	<u>55,483</u>
TOTAL FUNDS		<u>333,203</u>	<u>291,233</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 2025 and were signed on its behalf by:

B Boyd - Chair

J Dinning - Treasurer

The notes form part of these financial statements

LD:NORTHEAST**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	21	<u>45,124</u>	<u>30,779</u>
Net cash provided by operating activities		<u>45,124</u>	<u>30,779</u>
Cash flows from investing activities			
Interest received		<u>21,005</u>	<u>7,678</u>
Net cash provided by investing activities		<u>21,005</u>	<u>7,678</u>
Change in cash and cash equivalents in the reporting period		66,129	38,457
Cash and cash equivalents at the beginning of the reporting period		<u>406,509</u>	<u>368,052</u>
Cash and cash equivalents at the end of the reporting period		<u>472,638</u>	<u>406,509</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 (£).

Going Concern

At the date of approval of these financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future and as such the financial statements are prepared on the going concern basis.

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 2025

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

	2025	2024
	£	£
Donations	<u>13,784</u>	<u>11,689</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Activities	90,510	92,160
Fundraising	<u>20,388</u>	<u>14,307</u>
	<u>110,898</u>	<u>106,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>21,005</u>	<u>7,678</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Grant funded activities	Income generating activities	2025	2024
	£	£	Total activities £	Total activities £
Personalised support	-	951,845	951,845	832,731
Grants	<u>296,878</u>	<u>10,089</u>	<u>306,967</u>	<u>387,128</u>
	<u>296,878</u>	<u>961,934</u>	<u>1,258,812</u>	<u>1,219,859</u>

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

	2025	2024
	£	£
NHS North Tyneside	88,145	83,722
Children in Need	7,939	41,458
Garfield Weston Foundation	-	40,000
Awards for All	-	19,982
Healthy Tomorrows	64,269	107,061
Community Foundation	22,082	9,321
North Tyneside Council	1,384	14,507
Kellett Fund	24,795	24,795
Hadrian Trust	1,000	600
VODA	1,000	3,000
Karbon Homes	1,394	600
Warburtons	400	-
Julia and Hans Rausing Trust	-	12,000
Spacehive	-	13,985
Sunderland Counselling	-	9,962
Catherine Cookson	-	4,000
Newcastle Eagles	-	2,135
Baily Thomas Charitable Fund	15,000	-
UK Shared Prosperity Fund	9,990	-
Masonic Charitable Trust	19,241	-
National Garden Scheme	2,052	-
Port of Tyne	3,987	-
North of Tyne Combined Authority	3,000	-
Freemasons of Northumberland	1,000	-
John Lewis	700	-
Sir James Knott Trust	10,000	-
Newcastle Round Table	<u>2,477</u>	<u>-</u>
Carried forward	279,855	387,128

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2025	2024
	£	£
Brought forward	279,855	387,128
Orbis	3,000	-
RW Mann Trust	2,000	-
St James Place	15,217	-
Sport England	6,895	-
	<u>306,967</u>	<u>387,128</u>

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising costs	<u>1,689</u>	<u>6,443</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Grant funded activities	188,840	6,517	195,357
Income generating activities	<u>881,041</u>	<u>285,214</u>	<u>1,166,255</u>
	<u>1,069,881</u>	<u>291,731</u>	<u>1,361,612</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	963,696	920,760
Staff training	1,889	1,338
Recruitment expenses	1,271	1,313
Staff travel	6,431	7,977
Volunteers expenses	324	244
Activities expenses	96,015	111,281
Subscriptions and publications	<u>255</u>	<u>243</u>
	<u>1,069,881</u>	<u>1,043,156</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Grant funded activities	6,517	-	6,517
Income generating activities	<u>281,344</u>	<u>3,870</u>	<u>285,214</u>
	<u>287,861</u>	<u>3,870</u>	<u>291,731</u>

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

			2025	2024
	Grant funded activities	Income generating activities	Total activities	Total activities
	£	£	£	£
Wages	-	172,804	172,804	170,821
Social security	-	17,502	17,502	16,963
Pensions	-	4,216	4,216	4,125
Rent and rates	-	3,125	3,125	3,125
Insurance	-	8,611	8,611	8,331
Light heat and water	-	12,235	12,235	9,340
Telephone and computer costs	664	19,493	20,157	29,143
Postage stationery and adverts	-	4,351	4,351	4,186
Repairs and maintenance	-	10,734	10,734	3,874
Equipment and maintenance	-	3,497	3,497	3,433
Bank charges	-	1,414	1,414	1,944
Garden maintenance	-	5,700	5,700	750
Cleaning	-	7,047	7,047	7,397
Professional fees	-	7,735	7,735	5,937
Depreciation of fixed assets	5,853	2,880	8,733	8,733
Auditors' remuneration	-	3,870	3,870	3,750
	<u>6,517</u>	<u>285,214</u>	<u>291,731</u>	<u>281,852</u>

10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	3,870	3,750
Depreciation - owned assets	8,733	8,733
Payments under operating leases	<u>14,843</u>	<u>15,312</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,060,222	1,022,858
Social security costs	77,542	69,639
Other pension costs	<u>20,454</u>	<u>20,172</u>
	<u>1,158,218</u>	<u>1,112,669</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 £56,444 (2024 - £56,204).

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

	2025	2024
Senior management team	2	2
Other staff	<u>56</u>	<u>56</u>
	<u>58</u>	<u>58</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,689	-	11,689
Charitable activities			
Grant funded activities	187,372	199,756	387,128
Income generating activities	832,731	-	832,731
Other trading activities	106,467	-	106,467
Investment income	<u>7,678</u>	<u>-</u>	<u>7,678</u>
Total	<u>1,145,937</u>	<u>199,756</u>	<u>1,345,693</u>
EXPENDITURE ON			
Raising funds	6,443	-	6,443
Charitable activities			
Grant funded activities	48,535	206,262	254,797
Income generating activities	<u>1,070,211</u>	<u>-</u>	<u>1,070,211</u>
Total	<u>1,125,189</u>	<u>206,262</u>	<u>1,331,451</u>
NET INCOME/(EXPENDITURE)	20,748	(6,506)	14,242
RECONCILIATION OF FUNDS			
Total funds brought forward	215,002	61,989	276,991
TOTAL FUNDS CARRIED FORWARD	<u>235,750</u>	<u>55,483</u>	<u>291,233</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>174,653</u>	<u>1,912</u>	<u>176,565</u>
DEPRECIATION			
At 1 April 2024	148,011	1,912	149,923
Charge for year	<u>8,733</u>	<u>-</u>	<u>8,733</u>
At 31 March 2025	<u>156,744</u>	<u>1,912</u>	<u>158,656</u>
NET BOOK VALUE			
At 31 March 2025	<u>17,909</u>	<u>-</u>	<u>17,909</u>
At 31 March 2024	<u>26,642</u>	<u>-</u>	<u>26,642</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	17,306	22,425
Prepayments and accrued income	<u>8,868</u>	<u>7,800</u>
	<u>26,174</u>	<u>30,225</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	57,486	59,478
Accrued expenses	92,432	92,137
Deferred income	<u>33,600</u>	<u>20,528</u>
	<u>183,518</u>	<u>172,143</u>
		£
Deferred income at 1 April 2024		20,528
Released to incoming resources		(18,028)
Amount deferred in year		<u>31,100</u>
Deferred income at 31 March 2025		<u>33,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. LEASING AGREEMENTS

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

	2025 £	2024 £
Within one year	10,937	13,333
Between one and five years	<u>20,310</u>	<u>29,684</u>
	<u>31,247</u>	<u>43,017</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	6,194	11,715	17,909	26,642
Current assets	398,529	100,283	498,812	436,734
Current liabilities	<u>(158,906)</u>	<u>(24,612)</u>	<u>(183,518)</u>	<u>(172,143)</u>
	<u>245,817</u>	<u>87,386</u>	<u>333,203</u>	<u>291,233</u>

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	234,220	11,597	245,817
Designated - Building Repairs	<u>1,530</u>	<u>(1,530)</u>	<u>-</u>
	235,750	10,067	245,817
Restricted funds			
Capital Fund	17,568	(5,853)	11,715
Children in Need-Early Years	4,121	(4,121)	-
A J Fund	5,401	-	5,401
Children in Need - 'Siblings' Project	7,810	(2,625)	5,185
Primary Care Support	60	3,131	3,191
Sport England	7,746	3,123	10,869
Kellett Fund - Therapeutic Activities	12,777	3,417	16,194
Early Years	<u>-</u>	<u>34,831</u>	<u>34,831</u>
	<u>55,483</u>	<u>31,903</u>	<u>87,386</u>
TOTAL FUNDS	<u>291,233</u>	<u>41,970</u>	<u>333,203</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

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	1,232,528	(1,220,931)	11,597
Designated - Building Repairs	-	(1,530)	(1,530)
	<u>1,232,528</u>	<u>(1,222,461)</u>	<u>10,067</u>
Restricted funds			
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	7,939	(12,060)	(4,121)
Children in Need - 'Siblings' Project	-	(2,625)	(2,625)
Primary Care Support	64,269	(61,138)	3,131
Sport England	23,112	(19,989)	3,123
Kellett Fund - Therapeutic Activities	24,795	(21,378)	3,417
Early Years	52,628	(17,797)	34,831
	<u>172,743</u>	<u>(140,840)</u>	<u>31,903</u>
TOTAL FUNDS	<u><u>1,405,271</u></u>	<u><u>(1,363,301)</u></u>	<u><u>41,970</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	213,472	20,748	234,220
Designated - Building Repairs	1,530	-	1,530
	<u>215,002</u>	<u>20,748</u>	<u>235,750</u>
Restricted funds			
Capital Fund	23,421	(5,853)	17,568
Children in Need-Early Years	4,270	(149)	4,121
A J Fund	5,861	(460)	5,401
Children in Need - 'Siblings' Project	8,292	(482)	7,810
Primary Care Support	-	60	60
Sport England	10,968	(3,222)	7,746
Kellett Fund - Therapeutic Activities	9,177	3,600	12,777
	<u>61,989</u>	<u>(6,506)</u>	<u>55,483</u>
TOTAL FUNDS	<u><u>276,991</u></u>	<u><u>14,242</u></u>	<u><u>291,233</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

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	1,145,937	(1,125,189)	20,748
Restricted funds			
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	31,458	(31,607)	(149)
A J Fund	-	(460)	(460)
Children in Need - 'Siblings' Project	10,000	(10,482)	(482)
Primary Care Support	107,061	(107,001)	60
Sport England	12,480	(15,702)	(3,222)
Kellett Fund - Therapeutic Activities	24,795	(21,195)	3,600
Other restricted funds	13,962	(13,962)	-
	<u>199,756</u>	<u>(206,262)</u>	<u>(6,506)</u>
TOTAL FUNDS	<u><u>1,345,693</u></u>	<u><u>(1,331,451)</u></u>	<u><u>14,242</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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

19. MOVEMENT IN FUNDS - continued

Early Years

Funding from Baily Thomas Charitable Fund, UKSPF and Masonic Charitable Trust to support the Early Years offering including the Family Hub and Early Connections project.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

21. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	41,970	14,242
Adjustments for:		
Depreciation charges	8,733	8,733
Interest received	(21,005)	(7,678)
Decrease in debtors	4,051	3,441
Increase in creditors	<u>11,375</u>	<u>12,041</u>
Net cash provided by operations	<u>45,124</u>	<u>30,779</u>

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>406,509</u>	<u>66,129</u>	<u>472,638</u>
	<u>406,509</u>	<u>66,129</u>	<u>472,638</u>
Total	<u>406,509</u>	<u>66,129</u>	<u>472,638</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

23. 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.

LD:NORTHEAST

England & Wales - Charity number 1054535

Accounts

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 2024
FOR
LD:NORTHEAST

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	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 28

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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 2024**

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 with people they have lost touch with over the years, through organising social events and 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 they experience barriers to good health care because of this. 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 to support people to improve their health.

LD:NorthEast reach over 600 people from birth to later years who have a learning disability in any 12 month period within North Tyneside.

What we do:

Community Outreach Service

Our Community Outreach Service supports people who have a learning disability to live life to the full. We offer an alternative to the more traditional building-based day services as we know this doesn't work for everyone. Our support helps people to keep healthy and active, feel included in the community, develop living skills and spend time with friends. In the year 2023/2024 we have delivered on average 143 1:1 sessions a week.

Our daytime groups are about supporting people to keep healthy and active. They are perfect for anyone who loves being outdoors and enjoys more of an active lifestyle and are available 7 days a week. Our evening groups are based around social activities; supporting people to spend time with their friends and feel included in their local communities. In this reporting period we have delivered 14 evening groups a month. Our daily cooking groups help people to improve their cooking skills and develop their understanding of how to maintain a balanced diet.

Additionally, 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 62 people. We also organise a day 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. We support children to learn and develop through play and provide opportunities to bring families together.

We have reached 205 families across this 3-year project which is in its final year, providing regular home visits, supporting families with medical appointments and offering advice and signposting. We run 5 sessions a week delivering inclusive play activities. 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. Our Children in Need Project ends June 2024, we have exceeded the outcomes over the past 3 years and have reached 205 children.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE - continued

BBC Children in Need Siblings Project

Our #MeTime Siblings Project offers activities and support designed for children who have a sibling with complex physical, communication, medical needs or learning disabilities. We provide trips and activities during school holidays where children can focus on having fun with friends away from the daily challenges they may face. We have supported 28 children who have attended 13 activities / trips in this reporting year. Two Siblings on this project have progressed to becoming Peer Mentors 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 for people to build social connections and confidence through a regular programme of sports activities, and to support and 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 we work with external organisations across North Tyneside to put together our weekly programme. This includes working with Active North Tyneside, Newcastle Eagles, QFit GYM, Newcastle United Foundation and Wallsend Boys Club. During 2023 - 2024 we have had 138 attendances a week on our project, accessing: Multi sports, Archery, Boxercise, Fitness Fun, Walking group, Football, Basketball.

Kellett Project

Our Kellett Project has been successful for a further 2-year funding until November 2025 developing a programme of therapeutic activities, digital inclusion workshops and developing a user participation mentoring project for people 50 years plus. We have received funding from Sunderland counselling service to extend this to participants 18 years plus, this has been really successful, and we have had 105 attendances taking part over the 2-year project. We deliver 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE - continued

Health and Wellbeing Project

Our Health and Wellbeing Project is funded by North Tyneside ICB and provides support with the aim of driving health inequalities and improving overall health outcomes for people living in North Tyneside who have a learning disability.

We deliver appropriate and meaningful educational workshops; to raise awareness of health conditions and support and promote self-management. The workshops enable people to gain a better understanding of their health and to better identify signs and symptoms of concern. Early detection and prevention are key to help minimise and detect health conditions, and to prevent conditions becoming more serious, or in some instances life threatening. Our workshops range from cancer awareness, bowel screening, oral hygiene, and mental wellbeing.

Throughout 2023-24 we have delivered 16 one off workshops throughout this year, including woman's health, men's health, Oral Care, Know Your Guts and various health related workshops.

We deliver a Type 2 Diabetes Education Programme which is accredited by Empower-Spirit Clinical. The programme takes place over 7 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. Throughout this year we have delivered 50 sessions.

Our Healthy Eating and Cooking Course is a 6-week programme delivered at LD:NorthEast. 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. 45 sessions have been delivered throughout this past year with 156 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 in turn make new friends. This helps to reduce social isolation, and in turn improves people's mental wellbeing. We have had 1,097 attendances during this year.

Primary Care Support Project

Our PCN team are funded through the Primary Care Networks in the North West 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. In the 2023/24 period the PCN team in the North West of North Tyneside have made 3,128 contacts with patients and in North Shields 2,125 contacts. 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 that works across both areas.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE - continued

Hate Crime

Between May 2023 and April 2024, we delivered a total of 12 workshops about Hate Crime with funding from The Squires Foundation. In both National Learning Disability week and National Safety week we delivered a series of workshops including hate and mate crime, keeping safe online and online scams. We also invited external visitors to work collaboratively with us, including Northumbria Police and Nexus. We delivered workshops about being safe in the community and on public transport, including how to report hate crimes. We also delivered some creative workshops around Hate Crime and produced Easy Read Hate Crime information cards. 14 of LD:NorthEast managers completed Hate Crime Champions Training delivered by Northumbria Police.

Engagement Work / Participation Group

During 2023-2024, our engagement work has expanded even more from the previous year. Our participation group Northern Voices have been involved with North Tyneside Council in the "Ambition for Wallsend" project around the redevelopment of the Wallsend area. We have also been consulting with Transport North East about the funding they have received to improve public transport around the area. With the funding from National Lottery Awards for All we were able to expand our volunteers by 20% from the last year taking the number up to 37, this breaks down as 93 Hours per week across 10 different activities. This funding has allowed us to continue supporting people with a learning disability or autism into meaningful volunteer roles. During the winter period we were able to continue our now expanded 'Warm Hub' across three afternoons per week, during which 42 people were able to socialise in a warm setting with a hot drink and soup. With this funding we were able to get skilled professionals in to deliver craft workshops which gave people an opportunity they might not have been given. We also attended events to get LD:NorthEast's name out there these have included volunteer recruitment days, engagement events, easter, 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. NHS North East & North Cumbria ICB, North West Primary Care Network, North Shields Primary Care Network, Children in Need, North Tyneside VODA, Community Foundation, Garfield Weston, Awards for All, Julia and Hans Rausing Trust, Sunderland Counselling, Catherine Cookson Charitable Trust, North of Tyne Combined Authority.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW - continued

Reserves policy

Total reserves at 31 March 2024 amounted to £291,233 (£276,991 in 2022/23) of which £55,483 (£61,989 in 2022/23) was subject to restriction, £1,530 (£1,530 in 2022/23) was designated and a further £9,074 (£11,954 in 2022/23) was represented by illiquid assets; the free reserves of the charity amounted to £225,146 (£201,518 in 2022/23). 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 £1,345,693 (£1,246,063 in 2022/23). Of this £185,794 (£194,051 in 2022/23) related to project restricted activities.

The financial statements show a surplus of £14,242 (deficit of £9,571 in 2022/23). This comprises a deficit of £6,506 (surplus of £16,028 in 2022/23) in restricted funds and a surplus of £20,748 (deficit of £25,779 in 2022/23) in unrestricted funds.

FUTURE PLANS

2023-2024 has been another successful year for LD:NorthEast. We continue to ensure the people we support and provide activities for are at the centre of the organisation and this will continue into 2024-25.

Ensuring the personalised approach and quality of our Outreach Support and Respite/Short Breaks service is essential for 24-25 and relies on having a committed and dedicated staff team, and LD:NorthEast plans on continuing to be an attractive employer in the adult social care sector.

A main focus for the coming year will be to source new funding for our much needed Early Years Children's Service to enable 0-5 year olds with a learning disability to benefit from the play and sensory sessions that we have successfully delivered for over 12 years.

Continued funding also needs to be secured for our adults Healthy Connections sport projects and to expand this to sport activities for 16-25 year olds with a learning disability.

It is planned to continue to obtain funding for our Kellett project which provides therapeutic activities for older people with a learning disability/autism. This project has successfully delivered impactful learning and leisure opportunities since 2022.

Long term funding is becoming increasingly challenging to identify, therefore a focus will be on securing funding for projects and activities for longer than just 12 months at a time. This will enable valuable projects to be delivered and to give essential job security to staff.

As always, further small grant applications for other specific activities are also planned.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 3175969. 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. 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. 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
Outreach Service Manager:	Lindsey Harle-Litster
Community Outreach Leads:	
Client / Contract Lead:	Sharon May
Short Break Team Lead:	Amanda Nelson
Staff Team Lead:	Holly Grieves
Group / Healthy Connections Lead:	Lennon Chirnside

LD:NORTHEAST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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

Emma Wemyss

Jocelyn Mearns (appointed 22 September 2023)

William Paton (appointed 22 September 2023)

Christina Richardson (appointed 22 September 2023)

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 2024**

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 22 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Boyd', is written over a long, thin diagonal line that extends from the bottom left towards the top right.

B Boyd - Trustee

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 2024 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 2024 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 Auditors
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

3 December 2024

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,689	-	11,689	7,335
Charitable activities	5				
Grant funded activities		187,372	199,756	387,128	394,255
Income generating activities		832,731	-	832,731	744,130
Other trading activities	3	106,467	-	106,467	99,198
Investment income	4	<u>7,678</u>	<u>-</u>	<u>7,678</u>	<u>1,145</u>
Total		<u>1,145,937</u>	<u>199,756</u>	<u>1,345,693</u>	<u>1,246,063</u>
EXPENDITURE ON					
Raising funds	6	6,443	-	6,443	3,005
Charitable activities	7				
Grant funded activities		48,535	206,262	254,797	353,117
Income generating activities		<u>1,070,211</u>	<u>-</u>	<u>1,070,211</u>	<u>899,692</u>
Total		<u>1,125,189</u>	<u>206,262</u>	<u>1,331,451</u>	<u>1,255,814</u>
NET INCOME/(EXPENDITURE)		20,748	(6,506)	14,242	(9,751)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>215,002</u>	<u>61,989</u>	<u>276,991</u>	<u>286,742</u>
TOTAL FUNDS CARRIED FORWARD		<u>235,750</u>	<u>55,483</u>	<u>291,233</u>	<u>276,991</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

LD:NORTHEAST**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	14	26,642	35,375
CURRENT ASSETS			
Debtors	15	30,225	33,666
Cash at bank and in hand		<u>406,509</u>	<u>368,052</u>
		436,734	401,718
CREDITORS			
Amounts falling due within one year	16	(172,143)	(160,102)
		<u>264,591</u>	<u>241,616</u>
NET CURRENT ASSETS			
		<u>291,233</u>	<u>276,991</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>291,233</u>	<u>276,991</u>
NET ASSETS			
		<u>291,233</u>	<u>276,991</u>
FUNDS	19		
Unrestricted funds		235,750	215,002
Restricted funds		<u>55,483</u>	<u>61,989</u>
TOTAL FUNDS		<u>291,233</u>	<u>276,991</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 22 November 2024 and were signed on its behalf by:



B Boyd - Trustee



J Dinning - Trustee

The notes form part of these financial statements

LD:NORTHEAST**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	21	<u>30,779</u>	<u>33,576</u>
Net cash provided by operating activities		<u>30,779</u>	<u>33,576</u>
Cash flows from investing activities			
Interest received		<u>7,678</u>	<u>1,145</u>
Net cash provided by investing activities		<u>7,678</u>	<u>1,145</u>
Change in cash and cash equivalents in the reporting period		38,457	34,721
Cash and cash equivalents at the beginning of the reporting period		<u>368,052</u>	<u>333,331</u>
Cash and cash equivalents at the end of the reporting period		<u>406,509</u>	<u>368,052</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 (£).

Going Concern

At the date of approval of these financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future and as such the financial statements are prepared on the going concern basis.

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 2024

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

	2024	2023
	£	£
Donations	<u>11,689</u>	<u>7,335</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Activities	92,160	87,249
Fundraising	<u>14,307</u>	<u>11,949</u>
	<u>106,467</u>	<u>99,198</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>7,678</u>	<u>1,145</u>

5. INCOME FROM CHARITABLE ACTIVITIES

			2024	2023
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Personalised support	-	832,731	832,731	744,130
Grants	<u>387,128</u>	<u>-</u>	<u>387,128</u>	<u>394,255</u>
	<u>387,128</u>	<u>832,731</u>	<u>1,219,859</u>	<u>1,138,385</u>

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

	2024	2023
	£	£
NHS North Tyneside	83,722	82,242
Children in Need	41,458	39,322
Garfield Weston Foundation	40,000	40,000
Awards for All	19,982	9,998
Healthy Tomorrows	107,061	102,101
Community Foundation	9,321	14,658
North Tyneside Council	14,507	13,550
NHS Charities Together	-	30,126
Active North Tyneside	-	477
Kellett Fund	24,795	15,400
Hadrian Trust	600	2,000
VODA	3,000	32,300
Durham University	-	1,500
Healthwatch North Tyneside	-	2,440
Inclusion North	-	800
Venator Fund	-	250
Ward Hadaway	-	1,200
Co-Op Foundation	-	2,191
Karbon Homes	600	300
Swarland Avenue Surgery	-	3,000
Warburtons	-	400
Julia and Hans Rausing Trust	12,000	-
Spacehive	13,985	-
Sunderland Counselling	9,962	-
Catherine Cookson	4,000	-
Newcastle Eagles	<u>2,135</u>	<u>-</u>
	<u>387,128</u>	<u>394,255</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising costs	<u>6,443</u>	<u>3,005</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Grant funded activities	243,973	10,824	254,797
Income generating activities	<u>799,183</u>	<u>271,028</u>	<u>1,070,211</u>
	<u>1,043,156</u>	<u>281,852</u>	<u>1,325,008</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	920,760	911,098
Staff training	1,338	6,866
Recruitment expenses	1,313	1,484
Staff travel	7,977	8,950
Volunteers expenses	244	91
Activities expenses	111,281	97,466
Subscriptions and publications	<u>243</u>	<u>233</u>
	<u>1,043,156</u>	<u>1,026,188</u>

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Grant funded activities	10,824	-	10,824
Income generating activities	<u>267,278</u>	<u>3,750</u>	<u>271,028</u>
	<u>278,102</u>	<u>3,750</u>	<u>281,852</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. SUPPORT COSTS - continued

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

			2024	2023
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Wages	-	170,821	170,821	127,147
Social security	-	16,963	16,963	11,619
Pensions	-	4,125	4,125	2,726
Rent and rates	-	3,125	3,125	3,125
Insurance	-	8,331	8,331	6,410
Light heat and water	-	9,340	9,340	7,636
Telephone and computer costs	4,971	24,172	29,143	21,899
Postage stationery and adverts	-	4,186	4,186	6,085
Repairs and maintenance	-	3,874	3,874	9,804
Equipment and maintenance	-	3,433	3,433	3,429
Bank charges	-	1,944	1,944	1,773
Garden maintenance	-	750	750	203
Cleaning	-	7,397	7,397	6,362
Professional fees	-	5,937	5,937	5,950
Depreciation of fixed assets	5,853	2,880	8,733	8,733
Auditors' remuneration	-	3,750	3,750	3,720
	<u>10,824</u>	<u>271,028</u>	<u>281,852</u>	<u>226,621</u>

10. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	3,750	3,720
Depreciation - owned assets	8,733	8,733
Payments under operating leases	<u>15,312</u>	<u>12,347</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,022,858	966,755
Social security costs	69,639	67,451
Other pension costs	<u>20,172</u>	<u>18,384</u>
	<u>1,112,669</u>	<u>1,052,590</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 £56,204 (2023 - £53,832).

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

	2024	2023
Senior management team	2	2
Other staff	<u>56</u>	<u>50</u>
	<u>58</u>	<u>52</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,335	-	7,335
Charitable activities			
Grant funded activities	203,224	191,031	394,255
Income generating activities	744,130	-	744,130
Other trading activities	96,178	3,020	99,198
Investment income	<u>1,145</u>	<u>-</u>	<u>1,145</u>
Total	<u>1,052,012</u>	<u>194,051</u>	<u>1,246,063</u>
EXPENDITURE ON			
Raising funds	3,005	-	3,005
Charitable activities			
Grant funded activities	173,278	179,839	353,117
Income generating activities	<u>899,692</u>	<u>-</u>	<u>899,692</u>
Total	<u>1,075,975</u>	<u>179,839</u>	<u>1,255,814</u>
NET INCOME/(EXPENDITURE)	(23,963)	14,212	(9,751)
Transfers between funds	<u>(1,816)</u>	<u>1,816</u>	<u>-</u>
Net movement in funds	(25,779)	16,028	(9,751)
RECONCILIATION OF FUNDS			
Total funds brought forward	240,781	45,961	286,742
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>215,002</u>	<u>61,989</u>	<u>276,991</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>174,653</u>	<u>1,912</u>	<u>176,565</u>
DEPRECIATION			
At 1 April 2023	139,278	1,912	141,190
Charge for year	<u>8,733</u>	<u>-</u>	<u>8,733</u>
At 31 March 2024	<u>148,011</u>	<u>1,912</u>	<u>149,923</u>
NET BOOK VALUE			
At 31 March 2024	<u>26,642</u>	<u>-</u>	<u>26,642</u>
At 31 March 2023	<u>35,375</u>	<u>-</u>	<u>35,375</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	22,425	27,048
Prepayments and accrued income	<u>7,800</u>	<u>6,618</u>
	<u>30,225</u>	<u>33,666</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	60
Other creditors	59,478	66,682
Accrued expenses	92,137	83,219
Deferred income	<u>20,528</u>	<u>10,141</u>
	<u>172,143</u>	<u>160,102</u>
		£
Deferred income at 1 April 2023		10,141
Released to incoming resources		(7,641)
Amount deferred in year		<u>18,028</u>
Deferred income at 31 March 2024		<u>20,528</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	13,333	10,722
Between one and five years	<u>29,684</u>	<u>2,396</u>
	<u>43,017</u>	<u>13,118</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	9,074	17,568	26,642	35,375
Current assets	378,291	58,443	436,734	401,718
Current liabilities	<u>(151,615)</u>	<u>(20,528)</u>	<u>(172,143)</u>	<u>(160,102)</u>
	<u>235,750</u>	<u>55,483</u>	<u>291,233</u>	<u>276,991</u>

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	213,472	20,748	234,220
Designated - Building Repairs	<u>1,530</u>	<u>-</u>	<u>1,530</u>
	215,002	20,748	235,750
Restricted funds			
Capital Fund	23,421	(5,853)	17,568
Children in Need-Early Years	4,270	(149)	4,121
A J Fund	5,861	(460)	5,401
Children in Need - 'Siblings' Project	8,292	(482)	7,810
Primary Care Support	-	60	60
Sport England	10,968	(3,222)	7,746
Kellett Fund - Therapeutic Activities	<u>9,177</u>	<u>3,600</u>	<u>12,777</u>
	<u>61,989</u>	<u>(6,506)</u>	<u>55,483</u>
TOTAL FUNDS	<u>276,991</u>	<u>14,242</u>	<u>291,233</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

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	1,145,937	(1,125,189)	20,748
Restricted funds			
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	31,458	(31,607)	(149)
A J Fund	-	(460)	(460)
Children in Need - 'Siblings' Project	10,000	(10,482)	(482)
Primary Care Support	107,061	(107,001)	60
Sport England	12,480	(15,702)	(3,222)
Kellett Fund - Therapeutic Activities	24,795	(21,195)	3,600
Other restricted funds	13,962	(13,962)	-
	<u>199,756</u>	<u>(206,262)</u>	<u>(6,506)</u>
TOTAL FUNDS	<u><u>1,345,693</u></u>	<u><u>(1,331,451)</u></u>	<u><u>14,242</u></u>

Comparatives for 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><u>286,742</u></u>	<u><u>(9,751)</u></u>	<u><u>-</u></u>	<u><u>276,991</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

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	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>

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

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 2024.

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

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	14,242	(9,751)
Adjustments for:		
Depreciation charges	8,733	8,733
Interest received	(7,678)	(1,145)
Decrease in debtors	3,441	10,458
Increase in creditors	<u>12,041</u>	<u>25,281</u>
Net cash provided by operations	<u><u>30,779</u></u>	<u><u>33,576</u></u>

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	<u>368,052</u>	<u>38,457</u>	<u>406,509</u>
	<u>368,052</u>	<u>38,457</u>	<u>406,509</u>
Total	<u><u>368,052</u></u>	<u><u>38,457</u></u>	<u><u>406,509</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

23. 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.

LD:NORTHEAST

England & Wales - Charity number 1054535

Accounts

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:

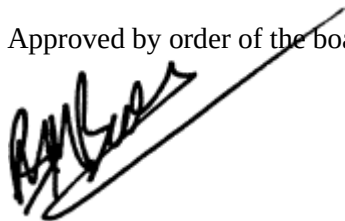
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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:

A handwritten signature in black ink, appearing to read 'B Boyd', is written over a diagonal line that extends from the bottom left towards the top right.

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	<u>1,145</u>	<u>-</u>	<u>1,145</u>	<u>905</u>
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		<u>240,781</u>	<u>45,961</u>	<u>286,742</u>	<u>260,828</u>
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

The notes form part of these financial statements

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>
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

			2023	2022
	Grant funded activities	Income generating activities	Total activities	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 costs £	Totals £
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	<u>905</u>	<u>-</u>	<u>905</u>
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	<u>844,470</u>	<u>-</u>	<u>844,470</u>
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><u>314,701</u></u>	<u><u>(53,873)</u></u>	<u><u>25,914</u></u>	<u><u>-</u></u>	<u><u>286,742</u></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.

LD:NORTHEAST

England & Wales - Charity number 1054535

Accounts

REGISTERED COMPANY NUMBER: 3175969 (England and Wales)
REGISTERED CHARITY NUMBER: 1054535



REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
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 2022**

	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 30
Detailed Statement of Financial Activities	31 to 32

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022. 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

LD:NorthEast are a local charity engaging with people who have lived experience of learning disabilities, learning difficulties and autism. We work across North Tyneside and offer support from birth right through to older life.

People with learning disabilities, learning difficulties and autism are some of the most marginalised people in our communities, and we know that the people we support can have significant challenges in their lives. On a daily basis people tell us about their experiences of loneliness and isolation, health worries, mental health issues, hate crime and much more.

Our vision is that the people we support are able to live their life their way. Our work is about bringing people together, and we aim to tackle social isolation and the effects of loneliness by supporting people with some of the basics that we feel are crucial to wellbeing.

Fun We know that the effects of loneliness and exclusion 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 friendship groups by organising activities, social groups and informal drop in support to bring people together.

Feel-good We know that people with learning disabilities want to look after their own health and lead a healthy lifestyle, but for many a gym membership isn't that simple and a GP appointment can be a cause for anxiety. We support people with health appointments as well as delivering interactive workshops on a range of health related topics.

LD:NorthEast reach over 600 people from birth to later years in any 12 month period within North Tyneside who have a learning disability.

Community Outreach Service

Our Community Outreach Service provides an alternative to more traditional building based day services as we know this doesn't work for everyone. Our individual outreach service supports over 100 people on a one-to-one basis / group basis to do the things that they want to do, including managing everyday tasks, meeting up with friends, taking part in social activities and volunteering.

As well as one-to-one and group based support we also organise short breaks for individuals and small groups, and monthly day trips for anyone who just wants to visit somewhere new for the day.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

BBC Children in Need Early Years Project

Our Early Years Project has been providing support to children and families across North Tyneside since 2012. We support children to learn and develop through play and provide opportunities to bring families together. Our groups and activities are designed for children aged 0-5 who have learning and/or physical disabilities, communication difficulties, complex health needs or life limiting conditions.

Our regular home visits and hospital visits stopped at the beginning of the national lockdown, but we continued to provide support to colleagues in the Early Years Home Teaching Service and paediatric therapy/medical colleagues via online meetings, phone calls, emails and video chats.

Many of the children we support who had been preparing to start nursery were shielding due to their health needs, so the transition element of our support also took place via technology. We continued to offer advice, guidance, and practical support to teaching and support staff remotely.

We delivered equipment, toys, and fruit baskets, as well as offering support with shopping for food and collecting prescriptions. During the school summer holidays in July and August we arranged outdoor socially distanced meet ups so that families could get together, and we also delivered daily Sing & Sign and Sign a Story sessions via Zoom.

In this reporting period we have been awarded another 3-year funding from BBC Children in Need.

BBC Children in Need #MeTime Project

Our #MeTime project offers activities and support designed specifically for children who may have a young sibling(s) with complex physical, communication, medical or learning difficulties. We provide lots of exciting activities and trips during the school holidays where they can forget their individual challenges and just focus on having some fun, spending time with friends and enjoying some much needed me time.

In this reporting period we have been successful in gaining another 3 years funding from Children in Need.

We were incredibly proud that our work was highlighted by BBC Children in Need in November 2020, in the run up to the main appeal night. One of the families supported by both our #MeTime and Early Years projects was featured in the BBC1 documentary "Life in Lockdown"; showing how we adapted the way we work to continue supporting children and families throughout the pandemic.

Tomorrows Project

Our successful Tomorrows Project delivered its final year from 2021 / 2022.

The project worked with people from North Tyneside with learning disabilities or learning difficulties who are growing older and qualify for little or no formal support. Light touch support was provided in the form of regular contact, organised activities and hand-holding / signposting to help with benefits, health issues and managing everyday tasks.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

Safer Tomorrows Hate Crime Awareness Project

We are very committed to supporting people with learning disabilities who are victims of hate crime, hate crime or exploitation. Our Safer Tomorrows project helps people to feel safe and confident about being part of their community and feel comfortable about reporting incidents and crimes through the appropriate channels. We have been informed that the Coop will fund our work from November 2022.

Health & Wellbeing Project

Our Health & Wellbeing Project is funded by the North Tyneside Clinical Commissioning Group. It provides light touch support with the aim of driving down health inequalities and improving overall health outcome and experiences for people who have a learning disability. We provide support to attend health appointments, which helps to reduce fears and anxieties, and enables people to build up the right conversations with health care professionals. We also deliver appropriate and meaningful educational programmes and workshops to raise awareness of health conditions and motivate people to manage their own health.

Towards the end of the year, we were extremely pleased to secure further funding from North Tyneside CCG for our work to continue, and we are very excited that from September 2021 we have been running a structured education programme for people who have been diagnosed with Type 2 Diabetes as part of the project. The programme will take place over seven weeks and will help to improve people's understanding of how to manage their diabetes.

Primary Care Support

In December 2020 we began working in partnership with the Primary Care Networks in North Shields and North West North Tyneside to offer personalised support to patients who have a learning disability. Our aim is to work 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.

We have two Care Co-ordinators who support patients to attend annual health checks, make sure everyone is provided with accessible information and assist patients who may need to link in with additional health and care services. We also have a Health & Wellbeing Coach who supports and motivates patients to make healthy lifestyle choices, maintain long term behaviour changes and start to look after their own health and wellbeing.

In this financial year we have secured funding to employ a young persons coordinator who is now in place in the North West PCN.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

Partnership working

We are a well established organisation and for many years we have had a great working relationship with North Tyneside Council. We also work well with VODA a VCS support organisation in North Tyneside. We work in partnership with the CCG, PCN and Community whole life disability team as part of our existing services and projects.

Currently since November 2021 we have been working collaboratively with several organisations across the North of Tyne region to explore how both statutory and voluntary services can be realigned in a more creative and flexible way for the benefit of people with lived experience of learning disabilities.

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, North Tyneside Clinical Commissioning Group, North West North Tyneside Primary Care Network, North Shields Primary Care Network, North Tyneside VODA, Orbis Support, Arnold Clark, Ringtons, North Tyneside Council, RISE, Active NT, Carnegie UK Trust, Cheshire Trust.

Reserves policy

Total reserves at 31 March 2022 amounted to £286,742 (£260,828 [as restated] in 2020/21) of which £45,961 (£43,476 [as restated] in 2020/21) was subject to restriction, £9,510 (£6,784 [as restated] in 2020/21) was designated and a further £14,834 (£17,714 [as restated] in 2020/21) was represented by illiquid assets; the free reserves of the charity amounted to £216,437 (£192,854 [as restated] in 2020/21). 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 £216k. 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 £1,136,017 (£1,013,171 [as restated] in 2020/21). Of this £221,376 (£163,092 [as restated] in 2020/21) related to project restricted activities.

The financial statements show a surplus for the year of £25,914 (£66,518 [as restated] in 2020/21). This comprises a surplus of £2,485 (deficit of £11,773 [as restated] in 2020/21) in restricted funds and a surplus of £23,429 (£78,291 [as restated] in 2020/21) in unrestricted funds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

Just prior to the start of the last financial year the world was hit by the Coronavirus outbreak and the UK went into complete lockdown. This had a huge impact on the people we support, as they are already some of the most vulnerable and isolated people in our community. Being able to maintain support networks and take part in regular activities is crucial to maintaining good physical and mental health, and people with learning disabilities will really feel the effects of their routines being disrupted. Families also felt the effects of being stuck at home all the time without their usual support and respite.

Navigating through COVID post lockdown this year has been difficult, but we have been successful with funding to help cope with the situation. We have continued to adapt and grow and been very flexible with our support during and after lockdown in this period, we have always kept the people we support at the heart of everything we do.

We are currently doing some research with families and carers to look at possibly delivering a Family Project in the next 12 months. We are looking at several funders who we feel our outcomes may fit the criteria.

We are also looking at the possibility of creating an Engagement Coordinators post which will enhance the participation and peer support work we are currently delivering through our existing projects.

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 3175969. 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

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

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:	3175969
Registered Office:	205 Park Road Wallsend Tyne & Wear NE28 7NL
Trustees:	Brenda Boyd Amanda Hillerby (resigned 10 September 2021) Alex Blake (resigned 10 September 2021) Jeff Dinning Cheryl Gavin Rachel Curtis (resigned 9 February 2022) Steven Ellis (appointed 24 August 2021, resigned 1 December 2021) Emma Wemyss (appointed 29 April 2022) Janine Finnie (appointed 10 June 2022)

LD:NORTHEAST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

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 2022**

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

The auditors Read, Milburn & Co, will be proposed for re-appointment 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 28 October 2022 and signed on its behalf by:



Ms C Gavin - Trustee

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 2022 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 2022 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 22 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.

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

2 November 2022

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,866	-	6,866	6,346
Charitable activities					
Grant funded activities		150,507	221,366	371,873	286,263
Income generating activities		665,163	-	665,163	646,303
Other trading activities	3	91,200	10	91,210	73,562
Investment income	4	905	-	905	697
Total		<u>914,641</u>	<u>221,376</u>	<u>1,136,017</u>	<u>1,013,171</u>
EXPENDITURE ON					
Raising funds	6	913	-	913	2,930
Charitable activities					
Grant funded activities	7	43,208	221,512	264,720	206,097
Income generating activities		<u>844,470</u>	<u>-</u>	<u>844,470</u>	<u>737,626</u>
Total		<u>888,591</u>	<u>221,512</u>	<u>1,110,103</u>	<u>946,653</u>
NET INCOME/(EXPENDITURE)		26,050	(136)	25,914	66,518
Transfers between funds	20	<u>(2,621)</u>	<u>2,621</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,429	2,485	25,914	66,518
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		271,225	43,476	314,701	257,090
Prior year adjustment	14	<u>(53,873)</u>	<u>-</u>	<u>(53,873)</u>	<u>(62,780)</u>
As restated		<u>217,352</u>	<u>43,476</u>	<u>260,828</u>	<u>194,310</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>240,781</u></u>	<u><u>45,961</u></u>	<u><u>286,742</u></u>	<u><u>260,828</u></u>

The notes form part of these financial statements

LD:NORTHEAST**BALANCE SHEET
31 MARCH 2022**

		2022	2021
	Notes	£	as restated £
FIXED ASSETS			
Tangible assets	15	44,108	52,841
CURRENT ASSETS			
Debtors	16	44,124	46,666
Cash at bank and in hand		<u>333,331</u>	<u>292,945</u>
		377,455	339,611
CREDITORS			
Amounts falling due within one year	17	(134,821)	(131,624)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>242,634</u>	<u>207,987</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		286,742	260,828
		<u> </u>	<u> </u>
NET ASSETS		<u>286,742</u>	<u>260,828</u>
FUNDS	20		
Unrestricted funds		240,781	217,352
Restricted funds		<u>45,961</u>	<u>43,476</u>
TOTAL FUNDS		<u>286,742</u>	<u>260,828</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 28 October 2022 and were signed on its behalf by:



C Gavin - Trustee



J Dinning - Trustee

The notes form part of these financial statements

LD:NORTHEAST

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	23	<u>39,481</u>	<u>50,877</u>
Net cash provided by operating activities		<u>39,481</u>	<u>50,877</u>
Cash flows from investing activities			
Interest received		<u>905</u>	<u>697</u>
Net cash provided by investing activities		<u>905</u>	<u>697</u>
Change in cash and cash equivalents in the reporting period		40,386	51,574
Cash and cash equivalents at the beginning of the reporting period		<u>292,945</u>	<u>241,371</u>
Cash and cash equivalents at the end of the reporting period		<u><u>333,331</u></u>	<u><u>292,945</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 (£).

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

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

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

	2022	2021 as restated
	£	£
Donations	<u>6,866</u>	<u>6,346</u>

3. OTHER TRADING ACTIVITIES

	2022	2021 as restated
	£	£
Activities	82,436	52,904
Fundraising	<u>8,774</u>	<u>20,658</u>
	<u>91,210</u>	<u>73,562</u>

4. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Bank interest	<u>905</u>	<u>697</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM CHARITABLE ACTIVITIES

			2022	2021 as restated
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Personalised support	-	656,465	656,465	646,303
NHS North Tyneside	80,305	-	80,305	53,593
Big Lottery Fund	83,760	-	83,760	81,532
Children in Need	33,592	-	33,592	54,678
Healthy Tomorrows	84,486	-	84,486	26,258
Northumbria NHS	5,000	(5,000)	-	5,000
Community Foundation	11,750	(10,070)	1,680	11,750
National Lottery - COVID Response	37,452	(37,452)	-	37,452
North Tyneside Council	20,000	14,643	34,643	10,000
Sir Jules Thorn Charitable Trust	1,000	(1,000)	-	1,000
Edward Gostlin Foundation	5,000	(5,000)	-	5,000
Rise North East	9,528	-	9,528	-
NHS Charities Together	-	15,063	15,063	-
North Tyneside CCG	-	29,079	29,079	-
Arnold Clark	-	1,000	1,000	-
Active North Tyneside	-	480	480	-
Carnegie UK Trust	-	1,500	1,500	-
Cheshire Community Foundation	-	2,055	2,055	-
Joicey Trust	-	3,400	3,400	-
	<u>371,873</u>	<u>665,163</u>	<u>1,037,036</u>	<u>932,566</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021 as restated
	£	£
Fundraising costs	<u>913</u>	<u>2,930</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Grant funded activities	255,618	9,102	264,720
Income generating activities	<u>617,603</u>	<u>226,867</u>	<u>844,470</u>
	<u>873,221</u>	<u>235,969</u>	<u>1,109,190</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 as restated £
Staff costs	789,927	641,334
Staff training	2,503	1,140
Recruitment expenses	1,682	1,364
Staff travel	8,001	3,277
Volunteers expenses	-	420
Activities expenses	70,809	48,112
Subscriptions and publications	233	669
Publicity	<u>66</u>	<u>400</u>
	<u>873,221</u>	<u>696,716</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Grant funded activities	9,102	-	9,102
Income generating activities	<u>223,177</u>	<u>3,690</u>	<u>226,867</u>
	<u>232,279</u>	<u>3,690</u>	<u>235,969</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. SUPPORT COSTS - continued

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

			2022	2021 as restated
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Wages	-	127,147	127,147	132,338
Social security	-	11,619	11,619	11,761
Pensions	-	2,726	2,726	2,755
Rent and rates	-	6,066	6,066	8,860
Insurance	-	5,511	5,511	3,551
Light heat and water	-	7,346	7,346	4,404
Telephone and computer costs	2,321	21,480	23,801	43,566
Postage stationery and adverts	82	7,330	7,412	3,074
Repairs and maintenance	-	12,158	12,158	7,410
Equipment and maintenance	846	4,531	5,377	5,655
Bank charges	-	1,726	1,726	1,484
Garden maintenance	-	2,650	2,650	-
Cleaning	-	3,172	3,172	1,973
Professional fees	-	6,835	6,835	7,783
Depreciation of fixed assets	5,853	2,880	8,733	8,733
Auditors' remuneration	-	3,690	3,690	3,660
	<u>9,102</u>	<u>226,867</u>	<u>235,969</u>	<u>247,007</u>

10. NET INCOME/(EXPENDITURE)

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

	2022	2021 as restated
	£	£
Auditors' remuneration	3,690	3,660
Depreciation - owned assets	8,733	8,733
Payments under operating leases	<u>16,270</u>	<u>16,931</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

12. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	860,135	733,069
Social security costs	56,076	43,521
Other pension costs	<u>15,208</u>	<u>11,598</u>
	<u>931,419</u>	<u>788,188</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 £52,598 (2021 - £59,794).

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

	2022	2021 as restated
Support team	37	34
Projects	8	8
Management and administration	4	4
Part time administration	<u>2</u>	<u>3</u>
	<u>51</u>	<u>49</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,346	-	6,346
Charitable activities			
Grant funded activities	123,795	162,468	286,263
Income generating activities	646,303	-	646,303
Other trading activities	72,938	624	73,562
Investment income	<u>697</u>	<u>-</u>	<u>697</u>
Total	<u>850,079</u>	<u>163,092</u>	<u>1,013,171</u>
EXPENDITURE ON			
Raising funds	2,930	-	2,930
Charitable activities			
Grant funded activities	28,507	177,590	206,097
Income generating activities	<u>737,626</u>	<u>-</u>	<u>737,626</u>
Total	<u>769,063</u>	<u>177,590</u>	<u>946,653</u>
NET INCOME/(EXPENDITURE)	81,016	(14,498)	66,518
Transfers between funds	<u>(2,725)</u>	<u>2,725</u>	<u>-</u>
Net movement in funds	78,291	(11,773)	66,518
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	201,841	55,249	257,090
Prior year adjustment	<u>(62,780)</u>	<u>-</u>	<u>(62,780)</u>
As restated	<u>139,061</u>	<u>55,249</u>	<u>194,310</u>
TOTAL FUNDS CARRIED FORWARD	<u>217,352</u>	<u>43,476</u>	<u>260,828</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. PRIOR YEAR ADJUSTMENT

A retrospective adjustment has been made to recognise that the majority of staff costs are paid one month in arrears. The effect of the adjustment has been to reduce unrestricted reserves by £62,780 as at 1 April 2020 and by £53,873 at 1 April 2021. Staff costs for the year ended 31 March 2021 decreased by £8,482.

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>174,653</u>	<u>1,912</u>	<u>176,565</u>
DEPRECIATION			
At 1 April 2021	121,812	1,912	123,724
Charge for year	<u>8,733</u>	<u>-</u>	<u>8,733</u>
At 31 March 2022	<u>130,545</u>	<u>1,912</u>	<u>132,457</u>
NET BOOK VALUE			
At 31 March 2022	<u>44,108</u>	<u>-</u>	<u>44,108</u>
At 31 March 2021	<u>52,841</u>	<u>-</u>	<u>52,841</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade debtors	38,598	42,349
Prepayments and accrued income	<u>5,526</u>	<u>4,317</u>
	<u>44,124</u>	<u>46,666</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	4,410	2,590
Other creditors	49,060	65,431
Accrued expenses	78,851	61,103
Deferred income	<u>2,500</u>	<u>2,500</u>
	<u>134,821</u>	<u>131,624</u>

There were no movements on deferred income during the period under review.

18. LEASING AGREEMENTS

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

	2022	2021 as restated
	£	£
Within one year	12,909	11,084
Between one and five years	<u>5,271</u>	<u>6,284</u>
	<u>18,180</u>	<u>17,368</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2022	2021 as restated
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	14,834	29,274	44,108	52,841
Current assets	360,768	16,687	377,455	339,611
Current liabilities	(134,821)	-	(134,821)	(131,624)
	240,781	45,961	286,742	260,828

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. 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><u>314,701</u></u>	<u><u>(53,873)</u></u>	<u><u>25,914</u></u>	<u><u>-</u></u>	<u><u>286,742</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. 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	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>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds					
General fund	195,240	(62,780)	80,833	(2,725)	210,568
Designated-Building Repairs	1,530	-	-	-	1,530
Designated - Tomorrows Fundraising	<u>5,071</u>	<u>-</u>	<u>183</u>	<u>-</u>	<u>5,254</u>
	201,841	(62,780)	81,016	(2,725)	217,352
Restricted funds					
Big Lottery Fund- Reaching Communities- Tomorrows Project	2,932	-	(5,657)	2,725	-
Capital Fund	40,980	-	(5,853)	-	35,127
Children in Need-Early Years	6,106	-	(6,106)	-	-
A J Fund	3,274	-	404	-	3,678
Children in Need - 'Siblings' Project	1,957	-	1,208	-	3,165
Primary Care Support	<u>-</u>	<u>-</u>	<u>1,506</u>	<u>-</u>	<u>1,506</u>
	<u>55,249</u>	<u>-</u>	<u>(14,498)</u>	<u>2,725</u>	<u>43,476</u>
TOTAL FUNDS	<u>257,090</u>	<u>(62,780)</u>	<u>66,518</u>	<u>-</u>	<u>260,828</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. 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	849,896	(769,063)	80,833
Designated - Tomorrows Fundraising	<u>183</u>	<u>-</u>	<u>183</u>
	850,079	(769,063)	81,016
Restricted funds			
Big Lottery Fund-Reaching Communities-Tomorrows Project	81,532	(87,189)	(5,657)
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	44,678	(50,784)	(6,106)
A J Fund	624	(220)	404
Children in Need - 'Siblings' Project	10,000	(8,792)	1,208
Primary Care Support	<u>26,258</u>	<u>(24,752)</u>	<u>1,506</u>
	<u>163,092</u>	<u>(177,590)</u>	<u>(14,498)</u>
TOTAL FUNDS	<u><u>1,013,171</u></u>	<u><u>(946,653)</u></u>	<u><u>66,518</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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

22. 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.

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	25,914	66,518
Adjustments for:		
Depreciation charges	8,733	8,733
Interest received	(905)	(697)
Decrease/(increase) in debtors	2,542	(11,819)
Increase/(decrease) in creditors	<u>3,197</u>	<u>(11,858)</u>
Net cash provided by operations	<u><u>39,481</u></u>	<u><u>50,877</u></u>

24. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>292,945</u>	<u>40,386</u>	<u>333,331</u>
	<u>292,945</u>	<u>40,386</u>	<u>333,331</u>
Total	<u><u>292,945</u></u>	<u><u>40,386</u></u>	<u><u>333,331</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

25. 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.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,866	6,346
Other trading activities		
Activities	82,436	52,904
Fundraising	<u>8,774</u>	<u>20,658</u>
	91,210	73,562
Investment income		
Bank interest	905	697
Charitable activities		
Personalised support	656,465	646,303
NHS North Tyneside	80,305	53,593
Big Lottery Fund	83,760	81,532
Children in Need	33,592	54,678
Healthy Tomorrows	84,486	26,258
Northumbria NHS	-	5,000
Community Foundation	1,680	11,750
National Lottery - COVID Response	-	37,452
North Tyneside Council	34,643	10,000
Sir Jules Thorn Charitable Trust	-	1,000
Edward Gostlin Foundation	-	5,000
Rise North East	9,528	-
NHS Charities Together	15,063	-
North Tyneside CCG	29,079	-
Arnold Clark	1,000	-
Active North Tyneside	480	-
Carnegie UK Trust	1,500	-
Cheshire Community Foundation	2,055	-
Joicey Trust	<u>3,400</u>	<u>-</u>
	<u>1,037,036</u>	<u>932,566</u>
Total incoming resources	1,136,017	1,013,171
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	913	2,930

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	as restated £
Raising donations and legacies		
Charitable activities		
Wages	732,988	600,731
Social security	44,457	31,760
Pensions	12,482	8,843
Staff training	2,503	1,140
Recruitment expenses	1,682	1,364
Staff travel	8,001	3,277
Volunteers expenses	-	420
Activities expenses	70,809	48,112
Subscriptions and publications	233	669
Publicity	66	400
	<u>873,221</u>	<u>696,716</u>
Support costs		
Management		
Wages	127,147	132,338
Social security	11,619	11,761
Pensions	2,726	2,755
Rent and rates	6,066	8,860
Insurance	5,511	3,551
Light heat and water	7,346	4,404
Telephone and computer costs	23,801	43,566
Postage stationery and adverts	7,412	3,074
Repairs and maintenance	12,158	7,410
Equipment and maintenance	5,377	5,655
Bank charges	1,726	1,484
Garden maintenance	2,650	-
Cleaning	3,172	1,973
Professional fees	6,835	7,783
Improvements to property	8,733	8,733
	<u>232,279</u>	<u>243,347</u>
Governance costs		
Auditors' remuneration	<u>3,690</u>	<u>3,660</u>
Total resources expended	<u>1,110,103</u>	<u>946,653</u>
Net income	<u><u>25,914</u></u>	<u><u>66,518</u></u>

LD:NORTHEAST

England & Wales - Charity number 1054535

Accounts

REGISTERED COMPANY NUMBER: 3175969 (England and Wales)
REGISTERED CHARITY NUMBER: 1054535



REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
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 2021**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15 to 16
Cash Flow Statement	17
Notes to the Financial Statements	18 to 31
Detailed Statement of Financial Activities	32 to 34

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021. 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 are a local charity engaging with people who have lived experience of learning disabilities, learning difficulties and autism. We work across North Tyneside and offer support from birth right through to older life.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE - continued

People with learning disabilities, learning difficulties and autism are some of the most marginalised people in our communities, and we know that the people we support can have significant challenges in their lives. On a daily basis people tell us about their experiences of loneliness and isolation, health worries, mental health issues, hate crime and much more.

Our vision is that the people we support are able to live their life their way. Our work is about bringing people together, and we aim to tackle social isolation and the effects of loneliness by supporting people with some of the basics that we feel are crucial to wellbeing.

Fun We know that the effects of loneliness and exclusion 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 friendship groups by organising activities, social groups and informal drop in support to bring people together.

Feel-good We know that people with learning disabilities want to look after their own health and lead a healthy lifestyle, but for many a gym membership isn't that simple and a GP appointment can be a cause for anxiety. We support people with health appointments as well as delivering interactive workshops on a range of health related topics.

Community Outreach Service

Our Community Outreach Service provides an alternative to more traditional building based day services as we know this doesn't work for everyone. Our individual outreach service supports people on a one-to-one basis to do the things that they want to do, including managing everyday tasks, meeting up with friends, taking part in social activities and volunteering.

Our daytime and evening outreach groups offer a range of activities that support people to keep healthy and active, feel part of their community and spend time with friends. We now also run healthy cooking groups, which are designed to help people develop their cooking skills and their understanding of how to eat healthily.

As well as one-to-one and group based support we also organise short breaks for individuals and small groups, and monthly day trips for anyone who just wants to visit somewhere new for the day.

We started this year in a national lockdown due to the COVID-19 pandemic and throughout the year we worked hard to adapt the way we provided our Community Outreach Service, to ensure the people we support remained safe, well and connected during this difficult time.

Many of the people we support were shielding at home for most of the year but we continued to provide support in a number of different ways; helping people to get out every day for some exercise, shopping for food and collecting prescriptions, making daily phone calls to make sure people were ok and delivering items like craft materials and books to help keep people occupied.

During the summer months when restrictions were temporarily lifted we were able to provide some much needed respite breaks locally and on an individual basis, and we were also able to run some of our daytime groups at a reduced capacity, with a focus on being outdoors for regular exercise.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE - continued

We also made the best possible use of technology and throughout the year we organised a range of social activities online, including our weekly #BigConversation, weekly rehearsals for our music group Northern Notes, a book club and regular quizzes.

BBC Children in Need Early Years Project

Our Early Years Project has been providing support to children and families across North Tyneside since 2012. We support children to learn and develop through play and provide opportunities to bring families together. Our groups and activities are designed for children aged 0-5 who have learning and/or physical disabilities, communication difficulties, complex health needs or life limiting conditions.

Our regular home visits and hospital visits stopped at the beginning of the national lockdown, but we continued to provide support to colleagues in the Early Years Home Teaching Service and paediatric therapy/medical colleagues via online meetings, phone calls, emails and video chats.

Many of the children we support who had been preparing to start nursery were shielding due to their health needs, so the transition element of our support also took place via technology. We continued to offer advice, guidance and practical support to teaching and support staff remotely.

We delivered equipment, toys and fruit baskets, as well as offering support with shopping for food and collecting prescriptions. During the school summer holidays in July and August we arranged outdoor socially distanced meet ups so that families could get together, and we also delivered daily Sing & Sign and Sign a Story sessions via Zoom.

In February 2021 the project completed its 9th year of funding from BBC Children in Need, and just after the end of this financial year we were delighted to discover that we had been successful in securing further funding for the project to continue.

BBC Children in Need #MeTime Project

Our #MeTime project offers activities and support designed specifically for children who may have a young sibling(s) with complex physical, communication, medical or learning difficulties. We provide lots of exciting activities and trips during the school holidays where they can forget their individual challenges and just focus on having some fun, spending time with friends and enjoying some much needed me time.

This year of the project began in May 2020 in the middle of the first national lockdown period, when children weren't attending school and many of the families we support were shielding due to having a younger child in the family with a disability or a complex health need. We sent all of the children a 'Hug Box' of treats in the post with a note to let them know we were thinking of them. We also set up a series of regular virtual get-togethers and themed quizzes so that the children could keep in touch with each other, do something fun that was just for them and share their experiences of being in lockdown.

When restrictions were lifted over the summer holidays and during October half-term we were also able to organise some socially distanced outdoor activities and trips, as well as keeping going with some online sessions for those who weren't able to attend.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE - continued

We were incredibly proud that our work was highlighted by BBC Children in Need in November 2020, in the run up to the main appeal night. One of the families supported by both our #MeTime and Early Years projects was featured in the BBC1 documentary "Life in Lockdown"; showing how we adapted the way we work to continue supporting children and families throughout the pandemic.

Tomorrows Project

Our successful Tomorrows Project is supported by The National Lottery's Reaching Communities Fund, and has now completed the fourth year of its second five-year grant. The project engages people in North Tyneside with learning disabilities or learning difficulties who are growing older and qualify for little or no formal support. We provide light touch support in the form of regular contact, organised activities and hand-holding / signposting to help with benefits, health issues and managing everyday tasks.

Over this last year the need for the project has never been greater, as the majority of people who the project supports do not have family networks or any formal support so are generally very socially isolated. Very quickly it became clear that many of our beneficiaries had difficulties understanding the severity and consequences of contracting the virus and how to stay safe, especially those who needed to shield for health reasons.

We worked hard to keep people safe by producing easy read literature to explain about the virus and how to follow Government guidelines and making daily phone calls throughout lockdown to offer reassurance and further guidance. Like with many of our other services and projects, we provided support with shopping for food and collecting prescriptions. We also supported people to use technology to take part in social activities and attend virtual health appointments, and we helped with any queries people had around bills and benefits.

Safer Tomorrows Hate Crime Awareness Project

We are very committed to supporting people with learning disabilities who are victims of hate crime, hate crime or exploitation. Our Safer Tomorrows project helps people to feel safe and confident about being part of their community and feel comfortable about reporting incidents and crimes through the appropriate channels.

In this reporting year we sadly saw an increase both locally and national in the number of vulnerable people being targeted by cyber scams, exploitation and bullying via social media channels, and we became aware that several of our beneficiaries had fallen victim to some of these scams.

During Hate Crime Awareness week we worked closely with Northumbria Police to design and deliver an interactive and tailored workshop to raise awareness of these issues and to help people spot what some of these scams and phishing emails look like.

Health & Wellbeing Project

Our Health & Wellbeing Project is funded by the North Tyneside Clinical Commissioning Group. It provides light touch support with the aim of driving down health inequalities and improving overall health outcome and experiences for people who have a learning disability. We provide support to attend health appointments, which helps to reduce fears and anxieties, and enables people to build up the right conversations with health care professionals. We also deliver appropriate and meaningful educational programmes and workshops to raise awareness of health conditions and motivate people to manage their own health.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE - continued

During the pandemic it was particularly difficult for people to maintain good physical and mental health and wellbeing, so maintaining regular contact with our beneficiaries enabled us to monitor people's health. A number of people believed that they could not contact their GP and, in some cases, people felt they did not want to 'bother' their doctors. Indeed, many were too scared to go to appointments or even hospital. This regular contact enabled us to advise individuals to contact their GP and still go for hospital check-ups. The project helped to organise GP telephone consultations and also supported people with consultation phone calls. We also supported people to attend hospital

appointments which ranged from hospital scans to cancer reviews. Without this support, it is without doubt that beneficiaries would not have made contact and sought medical assistance. We provided support during 39 telephone consultations and medical appointments, and we conducted 132 face-to-face wellbeing doorstep checks to provide reassurance and make sure people were ok.

Towards the end of the year, we were extremely pleased to secure further funding from North Tyneside CCG for our work to continue, and we are very excited that from September 2021 we will also be running a structured education programme for people who have been diagnosed with Type 2 Diabetes as part of the project. The programme will take place over seven weeks and will help to improve people's understanding of how to manage their diabetes.

Primary Care Support

In December 2020 we began working in partnership with the Primary Care Networks in North Shields and North West North Tyneside to offer personalised support to patients who have a learning disability. Our aim is to work 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.

We have two Care Co-ordinators who support patients to attend annual health checks, make sure everyone is provided with accessible information and assist patients who may need to link in with additional health and care services. We also have a Health & Wellbeing Coach who supports and motivates patients to make healthy lifestyle choices, maintain long term behaviour changes and start to look after their own health and wellbeing.

In the first three months of this service we arranged 85 annual health checks for patients who hadn't attended an appointment on over two years, supported 11 patients to attend screening appointments and arranged appointments for 18 patients who were overdue for their flu vaccinations.

In February and March 2021 we worked with practices in both networks to help contact all patients over 30 to arrange their COVID vaccination appointments. We helped to contact over 400 patients and spent time talking to them to make sure they felt well informed and understood what the vaccination process involved. We also worked with the vaccination centres to attend specific clinics and offer support and reassurance to patients who were feeling uncomfortable or anxious.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 - The National Lottery Reaching Communities Fund, BBC Children in Need, North Tyneside Clinical Commissioning Group, Garfield Weston Foundation, North West North Tyneside Primary Care Network, North Shields Primary Care Network, The Edward Gostling Foundation, The Daisy Marr Fund, The Ann Rylands Small Donation Fund, North Tyneside VODA and Orbis Support.

The trustees would also like to thank the following organisations, trusts & foundations for supporting LD:NorthEast with COVID-19 emergency funding: The National Lottery, The National Emergencies Trust, Newcastle Round Table, Bernicia Homes, Northumbria Police & Crime Commissioner and Stellium Data Centres.

The trustees are also particularly grateful to everyone who chose to raise money for LD:NorthEast during what has been a very challenging year. Thank-you to everyone who took part in our Lucky 13 Challenge, bought tickets for our Christmas raffle, set up an appeal in lieu of birthday gifts or made a donation to support our work.

Reserves policy

Total reserves at 31 March 2021 amounted to £314,701 (£257,090 in 2019/20) of which £43,476 (£55,249 in 2019/20) was subject to restriction and a further £6,784 (£6,601 in 2019/20) was designated; the free reserves of the charity amounted to £264,441 (£195,240 in 2019/20). 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 £265k. 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 £1,013,171 (£1,034,453 in 2019/20). Of this £163,092 (£198,847 in 2019/20) related to project restricted activities.

The financial statements show a surplus for the year of £57,611 (deficit of £70,100 in 2019/20). This comprises a deficit of £11,773 (deficit of £20,472 in 2019/20) in restricted funds and a surplus of £69,384 (deficit of £49,628 in 2019/20) in unrestricted funds.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FUTURE PLANS

At the very end of the last financial year the world was hit by the Coronavirus outbreak and the UK went into complete lockdown. This had a huge impact on the people we support, as they are already some of the most vulnerable and isolated people in our community. Being able to maintain support networks and take part in regular activities is crucial to maintaining good physical and mental health, and people with learning disabilities will really feel the effects of their routines being disrupted. Families also felt the effects of being stuck at home all the time without their usual support and respite.

Navigating through COVID and lockdown this year has been difficult, but we have been successful with funding to help cope with the situation. We have continued to adapt and grow and been very flexible with our support during and after lockdown in this period, we have always kept the people we support at the heart of everything we do.

We worked very hard to adapt our services and to do our best to keep everyone we support safe, well and connected during this difficult time. We have supported all our clients, families, staff and volunteers to get vaccinated and ensured everyone stayed as safe as possible while following all government guidelines and recommendations. We stayed in contact with everyone we support throughout the year and adapted a lot of the sessions we deliver on online. We supported people to access technology to join our zoom sessions and staff sat in people's gardens giving reassurances and support the best we could. It was a very challenging year but also a year where the whole team really came together, and with some emergency funding to help cope with COVID we feel we ended the year in a really good place for the charity.

In this coming year we hope to continue keeping everyone we support safe and well, and to help them return to whatever the 'new normal' will be for our local community. We aim to continue tackling the impact of loneliness and isolation by providing a range of services and activities designed to bring people together. We also aim to continue developing the work that we do to help people look after their physical and mental health and wellbeing.

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 3175969. 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. 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. Trustees have access to 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

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:	Lisa Wild
Community Outreach Leads:	
Client / Contract Lead:	Sharon May
Short Break Team Lead:	Amanda Nelson
Staff Team Lead:	Holly Grieves
Group Team Lead:	Lindsey Harle

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:	3175969
Registered Office:	205 Park Road Wallsend Tyne & Wear NE28 7NL
Trustees:	Brenda Boyd Jeff Dinning Alex Blake (resigned 10 September 2021) Amanda Hillerby (resigned 10 September 2021) Cheryl Gavin Rachel Curtis (appointed 29 May 2020) Steven Ellis (appointed 24 August 2021)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

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

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.

LD:NORTHEAST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

AUDITORS

The auditors Read, Milburn & Co, will be proposed for re-appointment 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 12 November 2021 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'C Gavin', is written over a light blue horizontal line.

Ms C Gavin - Trustee

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 2021 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 2021 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.

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

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.

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.

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

13 December 2021

LD:NORTHEAST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,346	-	6,346	12,629
Charitable activities	5				
Grant funded activities		123,795	162,468	286,263	251,132
Income generating activities		646,303	-	646,303	640,521
Other trading activities	3	72,938	624	73,562	121,503
Investment income	4	697	-	697	1,529
Other income		-	-	-	7,139
Total		850,079	163,092	1,013,171	1,034,453
EXPENDITURE ON					
Raising funds	6	2,930	-	2,930	6,610
Charitable activities	7				
Grant funded activities		28,507	177,590	206,097	273,314
Income generating activities		746,533	-	746,533	824,629
Total		777,970	177,590	955,560	1,104,553
NET INCOME/(EXPENDITURE)		72,109	(14,498)	57,611	(70,100)
Transfers between funds	19	(2,725)	2,725	-	-
Net movement in funds		69,384	(11,773)	57,611	(70,100)
RECONCILIATION OF FUNDS					
Total funds brought forward		201,841	55,249	257,090	327,190
TOTAL FUNDS CARRIED FORWARD		<u>271,225</u>	<u>43,476</u>	<u>314,701</u>	<u>257,090</u>

The notes form part of these financial statements

LD:NORTHEAST**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	14	52,841	61,574
CURRENT ASSETS			
Debtors	15	46,666	34,847
Cash at bank and in hand		<u>292,945</u>	<u>241,371</u>
		339,611	276,218
CREDITORS			
Amounts falling due within one year	16	(77,751)	(80,702)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>261,860</u>	<u>195,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		314,701	257,090
		<u> </u>	<u> </u>
NET ASSETS		<u><u>314,701</u></u>	<u><u>257,090</u></u>
FUNDS	19		
Unrestricted funds		271,225	201,841
Restricted funds		<u>43,476</u>	<u>55,249</u>
TOTAL FUNDS		<u><u>314,701</u></u>	<u><u>257,090</u></u>

The notes form part of these financial statements

LD:NORTHEAST

BALANCE SHEET - continued
31 MARCH 2021

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 12 November 2021 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'C Gavin', written in a cursive style.

C Gavin - Trustee

A handwritten signature in dark ink, appearing to read 'J Dinning', written in a cursive style.

J Dinning - Trustee

The notes form part of these financial statements

LD:NORTHEAST

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	22	<u>50,877</u>	<u>(76,994)</u>
Net cash provided by/(used in) operating activities		<u>50,877</u>	<u>(76,994)</u>
Cash flows from investing activities			
Interest received		<u>697</u>	<u>1,529</u>
Net cash provided by investing activities		<u>697</u>	<u>1,529</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		51,574	(75,465)
Cash and cash equivalents at the beginning of the reporting period		<u>241,371</u>	<u>316,836</u>
Cash and cash equivalents at the end of the reporting period		<u><u>292,945</u></u>	<u><u>241,371</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 (£).

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

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

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

	2021	2020
	£	£
Donations	<u>6,346</u>	<u>12,629</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Activities	52,904	85,025
Fundraising	<u>20,658</u>	<u>36,478</u>
	<u>73,562</u>	<u>121,503</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	<u>697</u>	<u>1,529</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

5. INCOME FROM CHARITABLE ACTIVITIES

			2021	2020
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Personalised support	-	646,303	646,303	640,521
NHS North Tyneside	53,593	-	53,593	52,853
Big Lottery Fund	81,532	-	81,532	79,368
Children in Need	54,678	-	54,678	54,292
Big lottery Fund and DCMS	-	-	-	44,079
Awards for All	-	-	-	10,000
Willan Charitable Trust	-	-	-	10,000
NT Active	-	-	-	540
Healthy Tomorrows	26,258	-	26,258	-
Northumbria NHS	5,000	-	5,000	-
Community Foundation	11,750	-	11,750	-
National Lottery - COVID Response	37,452	-	37,452	-
North Tyneside Council	10,000	-	10,000	-
Sir Jules Thorn Charitable Trust	1,000	-	1,000	-
Edward Gostlin Foundation	5,000	-	5,000	-
	<u>286,263</u>	<u>646,303</u>	<u>932,566</u>	<u>891,653</u>

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising costs	<u>2,930</u>	<u>6,610</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Grant funded activities	195,418	10,679	206,097
Income generating activities	<u>506,908</u>	<u>239,625</u>	<u>746,533</u>
	<u>702,326</u>	<u>250,304</u>	<u>952,630</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	646,944	751,349
Staff training	1,140	2,627
Recruitment expenses	1,364	2,125
Staff travel	3,277	9,474
Volunteers expenses	420	1,324
Activities expenses	48,112	75,267
Subscriptions and publications	669	1,062
Publicity	<u>400</u>	<u>1,673</u>
	<u>702,326</u>	<u>844,901</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Grant funded activities	10,679	-	10,679
Income generating activities	<u>235,965</u>	<u>3,660</u>	<u>239,625</u>
	<u>246,644</u>	<u>3,660</u>	<u>250,304</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. SUPPORT COSTS - continued

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

			2021	2020
	Grant funded activities £	Income generating activities £	Total activities £	Total activities £
Wages	-	135,262	135,262	151,267
Social security	-	12,071	12,071	14,060
Pensions	-	2,818	2,818	3,006
Rent and rates	-	8,860	8,860	8,665
Insurance	-	3,551	3,551	4,342
Light heat and water	-	4,404	4,404	7,851
Telephone and computer costs	796	42,770	43,566	18,414
Postage stationery and adverts	-	3,074	3,074	5,214
Repairs and maintenance	-	7,410	7,410	11,520
Equipment and maintenance	4,030	1,625	5,655	3,028
Bank charges	-	1,484	1,484	1,839
Garden maintenance	-	-	-	457
Cleaning	-	1,973	1,973	3,138
Professional fees	-	7,783	7,783	7,908
Depreciation of fixed assets	5,853	2,880	8,733	8,733
Auditors' remuneration	-	3,660	3,660	3,600
	<u>10,679</u>	<u>239,625</u>	<u>250,304</u>	<u>253,042</u>

10. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	3,660	3,600
Depreciation - owned assets	8,733	8,733
Payments under operating leases	<u>16,931</u>	<u>9,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

12. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	741,551	854,798
Social security costs	43,947	51,841
Other pension costs	<u>11,597</u>	<u>13,043</u>
	<u>797,095</u>	<u>919,682</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 £59,794 (2020 - £98,639).

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

	2021	2020
Support team	34	40
Projects	8	8
Management and administration	4	4
Part time administration	<u>3</u>	<u>3</u>
	<u>49</u>	<u>55</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,140	489	12,629
Charitable activities			
Grant funded activities	53,393	197,739	251,132
Income generating activities	640,521	-	640,521
Other trading activities	120,884	619	121,503
Investment income	1,529	-	1,529
Other income	7,139	-	7,139
Total	835,606	198,847	1,034,453
EXPENDITURE ON			
Raising funds	6,610	-	6,610
Charitable activities			
Grant funded activities	53,393	219,921	273,314
Income generating activities	824,629	-	824,629
Total	884,632	219,921	1,104,553
NET INCOME/(EXPENDITURE)	(49,026)	(21,074)	(70,100)
Transfers between funds	(602)	602	-
Net movement in funds	(49,628)	(20,472)	(70,100)
RECONCILIATION OF FUNDS			
Total funds brought forward	251,469	75,721	327,190
TOTAL FUNDS CARRIED FORWARD	201,841	55,249	257,090

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>174,653</u>	<u>1,912</u>	<u>176,565</u>
DEPRECIATION			
At 1 April 2020	113,079	1,912	114,991
Charge for year	<u>8,733</u>	<u>-</u>	<u>8,733</u>
At 31 March 2021	<u>121,812</u>	<u>1,912</u>	<u>123,724</u>
NET BOOK VALUE			
At 31 March 2021	<u>52,841</u>	<u>-</u>	<u>52,841</u>
At 31 March 2020	<u>61,574</u>	<u>-</u>	<u>61,574</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	42,349	32,099
Prepayments and accrued income	<u>4,317</u>	<u>2,748</u>
	<u>46,666</u>	<u>34,847</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,590	3,189
Other creditors	65,431	70,185
Accrued expenses	7,230	4,828
Deferred income	<u>2,500</u>	<u>2,500</u>
	<u>77,751</u>	<u>80,702</u>

There were no movements on deferred income during the period under review.

17. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	11,084	5,850
Between one and five years	<u>6,284</u>	<u>1,050</u>
	<u>17,368</u>	<u>6,900</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	17,714	35,127	52,841	61,574
Current assets	331,262	8,349	339,611	276,218
Current liabilities	<u>(77,751)</u>	<u>-</u>	<u>(77,751)</u>	<u>(80,702)</u>
	<u>271,225</u>	<u>43,476</u>	<u>314,701</u>	<u>257,090</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	195,240	71,926	(2,725)	264,441
Designated-Building Repairs	1,530	-	-	1,530
Designated - Tomorrows Fundraising	<u>5,071</u>	<u>183</u>	<u>-</u>	<u>5,254</u>
	201,841	72,109	(2,725)	271,225
Restricted funds				
Big Lottery Fund-Reaching				
Communities-Tomorrows Project	2,932	(5,657)	2,725	-
Capital Fund	40,980	(5,853)	-	35,127
Children in Need-Early Years	6,106	(6,106)	-	-
A J Fund	3,274	404	-	3,678
Children in Need - 'Siblings' Project	1,957	1,208	-	3,165
Primary Care Support	<u>-</u>	<u>1,506</u>	<u>-</u>	<u>1,506</u>
	<u>55,249</u>	<u>(14,498)</u>	<u>2,725</u>	<u>43,476</u>
TOTAL FUNDS	<u>257,090</u>	<u>57,611</u>	<u>-</u>	<u>314,701</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	849,896	(777,970)	71,926
Designated - Tomorrows Fundraising	<u>183</u>	<u>-</u>	<u>183</u>
	850,079	(777,970)	72,109
Restricted funds			
Big Lottery Fund-Reaching			
Communities-Tomorrows Project	81,532	(87,189)	(5,657)
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	44,678	(50,784)	(6,106)
A J Fund	624	(220)	404
Children in Need - 'Siblings' Project	10,000	(8,792)	1,208
Primary Care Support	<u>26,258</u>	<u>(24,752)</u>	<u>1,506</u>
	<u>163,092</u>	<u>(177,590)</u>	<u>(14,498)</u>
TOTAL FUNDS	<u>1,013,171</u>	<u>(955,560)</u>	<u>57,611</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	245,934	(50,092)	(602)	195,240
Designated-Building Repairs	3,525	(1,995)	-	1,530
Designated - Tomorrows Fundraising	<u>2,010</u>	<u>3,061</u>	<u>-</u>	<u>5,071</u>
	251,469	(49,026)	(602)	201,841
Restricted funds				
Big Lottery Fund-Reaching				
Communities-Tomorrows Project	17,872	(14,940)	-	2,932
Capital Fund	46,833	(5,853)	-	40,980
Children in Need-Early Years	4,400	1,706	-	6,106
A J Fund	3,379	(105)	-	3,274
Awards For All-Tomorrows Volunteers	90	(692)	602	-
Children in Need - 'Siblings' Project	1,670	287	-	1,957
Department of Digital, Culture, Media and Sport and Big Lottery Fund - Building Connections	<u>1,477</u>	<u>(1,477)</u>	<u>-</u>	<u>-</u>
	<u>75,721</u>	<u>(21,074)</u>	<u>602</u>	<u>55,249</u>
TOTAL FUNDS	<u>327,190</u>	<u>(70,100)</u>	<u>-</u>	<u>257,090</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

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	832,225	(882,317)	(50,092)
Designated-Building Repairs	-	(1,995)	(1,995)
Designated - Tomorrows Fundraising	<u>3,381</u>	<u>(320)</u>	<u>3,061</u>
	835,606	(884,632)	(49,026)
Restricted funds			
Big Lottery Fund-Reaching Communities-Tomorrows Project	79,368	(94,308)	(14,940)
Capital Fund	-	(5,853)	(5,853)
Children in Need-Early Years	45,253	(43,547)	1,706
A J Fund	147	(252)	(105)
Awards For All-Tomorrows Volunteers	10,000	(10,692)	(692)
Children in Need - 'Siblings' Project	10,000	(9,713)	287
Department of Digital, Culture, Media and Sport and Big Lottery Fund - Building Connections	44,079	(45,556)	(1,477)
Willan Charitable Trust	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>198,847</u>	<u>(219,921)</u>	<u>(21,074)</u>
TOTAL FUNDS	<u><u>1,034,453</u></u>	<u><u>(1,104,553)</u></u>	<u><u>(70,100)</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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

19. MOVEMENT IN FUNDS - continued

Big Lottery Fund and European Social Fund

This funding was for the Wise Steps project building better opportunities for Tyne and Wear. The project was completed in July 2018.

Awards For All

The Tomorrows Volunteers project funding was for developing volunteering opportunities for people with learning disabilities and ASD through offering support to people over a 12 month period.

Children in Need

Children in Need are funding 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.

Big Lottery Fund and Department for Digital, Culture, Media and Sport

The funding is from the Building Connections Fund for a Healthy Connections North Tyneside project a programme of healthy activities to improve well-being and bring people together.

Willan Charitable Trust

Funding was provided to cover core costs.

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.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	57,611	(70,100)
Adjustments for:		
Depreciation charges	8,733	8,733
Interest received	(697)	(1,529)
(Increase)/decrease in debtors	(11,819)	32,710
Decrease in creditors	<u>(2,951)</u>	<u>(46,808)</u>
Net cash provided by/(used in) operations	<u>50,877</u>	<u>(76,994)</u>

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	<u>241,371</u>	<u>51,574</u>	<u>292,945</u>
	<u>241,371</u>	<u>51,574</u>	<u>292,945</u>
Total	<u>241,371</u>	<u>51,574</u>	<u>292,945</u>

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.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,346	12,629
Other trading activities		
Activities	52,904	85,025
Fundraising	<u>20,658</u>	<u>36,478</u>
	73,562	121,503
Investment income		
Bank interest	697	1,529
Charitable activities		
Personalised support	646,303	640,521
NHS North Tyneside	53,593	52,853
Big Lottery Fund	81,532	79,368
Children in Need	54,678	54,292
Big lottery Fund and DCMS	-	44,079
Awards for All	-	10,000
Willan Charitable Trust	-	10,000
NT Active	-	540
Healthy Tomorrows	26,258	-
Northumbria NHS	5,000	-
Community Foundation	11,750	-
National Lottery - COVID Response	37,452	-
North Tyneside Council	10,000	-
Sir Jules Thorn Charitable Trust	1,000	-
Edward Gostlin Foundation	<u>5,000</u>	<u>-</u>
	932,566	891,653
Other income		
Miscellaneous	<u>-</u>	<u>7,139</u>
Total incoming resources	1,013,171	1,034,453

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	2,930	6,610
Charitable activities		
Wages	606,289	703,531
Social security	31,876	37,781
Pensions	8,779	10,037
Staff training	1,140	2,627
Recruitment expenses	1,364	2,125
Staff travel	3,277	9,474
Volunteers expenses	420	1,324
Activities expenses	48,112	75,267
Subscriptions and publications	669	1,062
Publicity	400	1,673
	702,326	844,901
Support costs		
Management		
Wages	135,262	151,267
Social security	12,071	14,060
Pensions	2,818	3,006
Rent and rates	8,860	8,665
Insurance	3,551	4,342
Light heat and water	4,404	7,851
Telephone and computer costs	43,566	18,414
Postage stationery and adverts	3,074	5,214
Repairs and maintenance	7,410	11,520
Equipment and maintenance	5,655	3,028
Bank charges	1,484	1,839
Garden maintenance	-	457
Cleaning	1,973	3,138
Professional fees	7,783	7,908
Improvements to property	8,733	8,733
	246,644	249,442
Governance costs		
Auditors' remuneration	3,660	3,600

This page does not form part of the statutory financial statements

LD:NORTHEAST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 <u>£</u>	2020 <u>£</u>
Total resources expended	<u>955,560</u>	<u>1,104,553</u>
Net income/(expenditure)	<u><u>57,611</u></u>	<u><u>(70,100)</u></u>

This page does not form part of the statutory financial statements