

Pukar Disability Resource Centre
Annual Report and Financial Statements
31 March 2021

Pukar Disability Resource Centre

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**Pukar Disability Resource Centre
Company Information**

Trustees:

Keith Holden (Chairperson)
Mahmud Amirat (Treasurer)
Sarwar Ali
Chabildas Parmar
Yasmin Shakir
Khalid Akram
Ayas Isap
Saajid Tagari

Independent Examiners:

Stephen W Valentine FCA
Unit 2 Ferry Road Office Park
Ferry Road
Riversway
Preston
Lancashire
PR2 2YH

Principal Address:

3 - 5 Oakham Court
Preston
Lancashire
PR1 3XP

Bankers

HSBC
49A Fishergate
Preston
Lancashire
PR1 8BQ

Registered number

1077534

Pukar Disability Resource Centre Report of the trustees

The trustees present their report and financial statements for the year ended 31 March 2021.

Constitution

Pukar Disability Resource Centre is constituted under a Trust Deed adopted on 23 August 1999 and is a registered charity, number 1077534.

Objects and activities

To promote any charitable purpose for the benefit of the community, who are from Preston and the surrounding areas and to provide an accessible centre in Preston City Centre, where disabled adults, and their carers can access information, resources and training, using trained staff and volunteers.

Organisational structure, governance and management

The charity is controlled by the Trustees who make up the management committee. Details of the current Trustees are set out on page 1. Trustees are elected from amongst the full members of the charity by the members in general meeting or a maximum of one third of the Trustees may be co-opted by the Management Committee.

At the Annual General Meeting of the charity those entitled to vote shall elect from amongst themselves a chairman, secretary and treasurer, who shall hold office from the conclusion of that meeting. They shall be eligible for re-election.

All members of the Management Committee shall retire from office together at the end of the Annual General Meeting next after the date on which they came into office but they may be re-elected or re-appointed.

The Trustees that served during the year ended 31 March 2021 were as follows:

Keith Holden (Chairperson)
Mahmud Amirat (Treasurer)
Sarwar Ali
Chabildas Parmar
Yasmin Shakir
Khalid Akram
Ayas Isap
Saajid Tagari

No trustees have received remuneration over the reporting period.

The charity has during the year made payments to a company to which Mr Keith Holden is a connected party. The company invoiced the charity for its professional services and the invoices were paid accordingly by the charity. All payments were made in accordance with the constitution of the charity.

Pukar Disability Resource Centre Report of the trustees

Review of Activities and Achievements

How our activities deliver public benefit :-

Pukar has continued to support disabled people in the area and to provide an educational service to the community at large. Ethnic minority disability promotional events have continued to ensure that Pukar and its service is kept in the public eye.

We have skilled and dedicated volunteers who work regularly at Pukar with disabled users and carers. Our volunteers are in great demand and we work closely with other groups to share our volunteer resources. The Trustees would like to express thanks to all the volunteers and staff at Pukar for their hard work during the year.

We have continued to provide courses and training for our users and have extended the range of courses offered this year. A variety of activities are arranged to have opportunities to try something new and hopefully develop new interests.

Financial Review

Total receipts from unrestricted funds were £37,217 for the year and detailed in the financial statements.

Total receipts from restricted funds were £90,706 for the year and detailed in the financial statements.

Unrestricted resources expended total £33,188. Unrestricted resources expended have increased by £16,661 when compared to the previous year. These are detailed in the financial statements.

Restricted resources expended total £67,770. Restricted resources expended have decreased by £40,080 when compared to the previous year. These are detailed in the financial statements.

The net result for the year was income over payments of £4,020 on unrestricted funds.

The net result for the year was income over payments of £22,936 on restricted funds.

During the period under review the charity secured funding from the National Lottery and it has been granted a £245,405 funding from The National Lottery Community Fund. This is payable over a three year period. The grant commenced on the 6 March 2019 and will cease on the 5 March 2022.

Pukar Disability Resource Centre

Report of the trustees

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 2 September 2021. For and on behalf of the board of Trustees.



Keith Holden (Chairperson)
Trustee

Pukar Disability Resource Centre
Independent Examiner's Report to the trustees of Pukar Disability Resource Centre

I report to the trustees on my examination of the accounts of Pukar Disability Resource Centre (the Charity) for the year ended 31 March 2021.

Respective Responsibilities of Trustees and Examiner

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

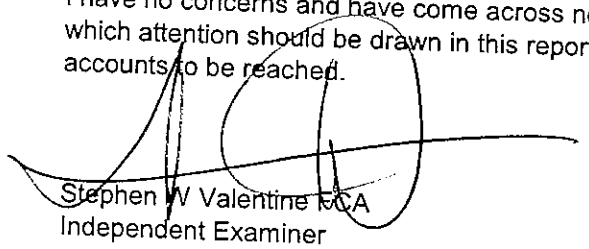
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen W Valentine FCA
Independent Examiner

Cameron Valentine Limited
Unit 2 Ferry Road Office Park
Ferry Road
Riversway
Preston
Lancashire
PR2 2YH

02 September 2021

**Pukar Disability Resource Centre
Statement of Financial Activities
for the year ended 31 March 2021**

	Note	Unrestricted Funds	Restricted Funds	2021 £	2020 £
Incoming Resources					
Donations/fund raising		660	-	660	1,294
Grants received	2	20,765	87,186	107,951	116,487
Service fees		15,792	3,520	19,312	19,661
Total Incoming Resources		<u>37,217</u>	<u>90,706</u>	<u>127,923</u>	<u>137,442</u>
Resources Expended					
Total Incoming Resources		<u>37,217</u>	<u>90,706</u>	<u>127,923</u>	<u>137,442</u>
Other Expenditure					
Staff costs	3	6,297	56,302	62,599	59,715
Events		7	29	36	785
Travel and subsistence		-	72	72	630
Course fees		172	-	172	450
Rent		9,965	2,491	12,456	7,296
Utilities		513	2,150	2,663	4,385
Cleaning		141	566	707	466
Postage, stationery and telephone		810	1,282	2,092	2,208
Interest - Other		-	-	-	2
Insurance		60	540	600	622
Repairs and maintenance		14,096	302	14,398	42,622
Computer and maintenance		-	158	158	257
Depreciation		421	105	526	694
Sundry expenses, Advertising and PR		104	395	499	1,477
Accountancy fees and bookkeeping		536	2,144	2,680	2,621
Tuition Fees			1,234	1,234	-
Legal Fees		66	-	66	148
Total Resources Expenditure	4	<u>33,188</u>	<u>67,770</u>	<u>100,958</u>	<u>124,378</u>
Net Incoming Resources before transfers		4,029	22,936	26,965	13,064
Transfers between Funds :-					
Unrestricted		-	-	-	-
Restricted		-	-	-	-
Net Incoming Resources for the Year		4,029	22,936	26,965	13,064
Fund Balances brought forward as at 1 April 2020		39,770	7,504	47,274	34,209
Fund Balances carried forward as at 31 March 2021		<u>43,799</u>	<u>30,440</u>	<u>74,239</u>	<u>47,273</u>

**Pukar Disability Resource Centre
Balance Sheet
as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	<u>2,132</u>	<u>2,658</u>
		2,132	2,658
Current assets			
Stocks			
Debtors	6	870	22,824
Cash at bank and in hand - HSBC		<u>87,480</u>	<u>36,409</u>
		88,350	59,233
Creditors: amounts falling due within one year	7	<u>(16,238)</u>	<u>(14,615)</u>
Net current assets		72,112	44,618
Net assets	8	<u>74,239</u>	<u>47,274</u>
Funds			
Unrestricted funds		43,799	39,770
Restricted funds		30,440	7,504
Total Charity Funds	9	<u>74,239</u>	<u>47,274</u>

The Statement of Financial Activities, the Balance Sheet and related notes were approved by the Board of Trustees on 2 September 2021 and signed on its behalf by:



Mahmud Amirat (Treasurer)
Trustee

Pukar Disability Resource Centre
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation of the accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designed for other purposes.

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

Transfers between funds are made when a restriction ceases to apply to a fund, to show restricted assets separately from unspent funds or where a project is funded partially from restricted income and partially from general funds.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. When donors specify that grants given to the charity must be used in future financial years the income is deferred until that year. No amounts are included in the financial statements for services donated by volunteers.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Other expenditure costs are those incurred in support of support of expenditure on objects of the charity and those in connection with the administration of the charity and compliance with constitutional and statutory requirements. Also included are the costs associated with raising funds from all possible sources of incoming resources and costs associated with raising the profile of the charity.

Pukar Disability Resource Centre
Notes to the Accounts
for the year ended 31 March 2021

Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

2 Grants Received

	2021	2020
Donations, grants & other income received	108,611	117,781
Service fees	19,312	19,661
	<u>127,923</u>	<u>137,442</u>

3 Staff Costs

	2021 £	2020 £
Wages and salaries and centre manager costs	62,005	58,649
Employers NI	-	-
Pensions	41	274
	<u>62,046</u>	<u>58,923</u>
No employee earned £50,000 or more		

The average number of paid staff, calculated on full-time equivalent basis, analysed by function was:

	2021	2020
Caring services	3	3
Generating funds	1	1
Management and administration	1	1
	<u>5</u>	<u>5</u>

No trustees have received remuneration over the reporting period.

4 Total Resources Expended

	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	526	694
Book keeping services	1,440	1,440
Independent examiners remuneration	<u>1,240</u>	<u>1,181</u>

The charity has during the year made payments to a company to which Mr Keith Holden is a connected party. The company invoiced the charity for its professional services and the invoices were paid accordingly by the charity. All payments were made in accordance with the constitution of the charity. The invoiced amounts are shown above detailed as book keeping services.

Pukar Disability Resource Centre
Notes to the Accounts
for the year ended 31 March 2021

5 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	25,618	23,753	49,371
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>25,618</u>	<u>23,753</u>	<u>49,371</u>
Depreciation			
At 1 April 2020	24,925	21,788	46,713
Charge for the year	295	231	526
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31 March 2021	<u>25,220</u>	<u>22,019</u>	<u>47,239</u>
Net book value			
At 31 March 2021	<u>398</u>	<u>1,734</u>	<u>2,132</u>
At 31 March 2020	<u>693</u>	<u>1,965</u>	<u>2,658</u>

6 Debtors

	2021 £	2020 £
Trade debtors	456	916
Prepayments	414	21,908
	<u>870</u>	<u>22,824</u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors and accrual	707	1,319
Other taxes and social security costs	13,750	12,115
Accruals	1,781	1,181
	<u>16,238</u>	<u>14,615</u>

8 Analysis of Net Assets between Funds

	General Funds	Restricted Funds	Total Funds
Tangible fixed assets	1,716	416	2,132
Current assets	65,412	22,936	88,348
Current liabilities	(13,481)	(2,757)	(16,238)
Net assets as at 31 March 2021	<u>53,647</u>	<u>20,595</u>	<u>74,242</u>

Pukar Disability Resource Centre
Notes to the Accounts
for the year ended 31 March 2021

9 Movement in funds

	As at 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2021
<u>Unrestricted Funds:</u>					
General Funds	39,770	37,217	(33,188)	-	43,799
Total Unrestricted Funds	<u>39,770</u>	<u>37,217</u>	<u>(33,188)</u>	<u>-</u>	<u>43,799</u>
<u>Restricted Funds:</u>					
Community Foundation - National Lottery	7,504	87,186	(64,250)	-	30,440
CAB Project	-	3,520	(3,520)	-	-
Total Restricted Funds	<u>7,504</u>	<u>90,706</u>	<u>(67,770)</u>	<u>-</u>	<u>30,440</u>
Total Funds	<u>47,274</u>	<u>127,923</u>	<u>(100,958)</u>	<u>-</u>	<u>74,239</u>

General Funds represents the free funds of the charity which are not designated for particular purposes.

Purposes of Restricted Funds

National Lottery - New Horizons Project - The National Lottery Community Fund - Restricted to salaries, general running costs of the organisation, external evaluation, training, purchase of computers and a contribution to the refurbishment of the centre.