

Company registration number: 05817797

Charity registration number: 1120968

North East Equality & Diversity Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Wellway Accountants Limited
Borough Hall
Wellway
Morpeth
Northumberland
NE61 1BN

North East Equality & Diversity Limited

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North East Equality & Diversity Limited

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | R Styring H Pottle P Hignett P Slater (resigned 6 November 2021) |
| Secretary | J Robb |
| Senior Management Team | P Chipchase (resigned 12 February 2021) S McHenry (resigned 10 May 2021) C Watson J Robb S Newbegin |
| Principal Office | Old Fire Station South Road Alnwick Northumberland NE66 2PA |
| Company Registration Number | 05817797 |
| Charity Registration Number | 1120968 |
| Solicitors | Ward Hadaway Sandgate House 102 Quayside Newcastle upon Tyne Tyne & Wear NE1 3DX |
| Bankers | Lloyds TSB Newcastle 102 Grey Street Newcastle Upon Tyne Tyne & Wear NE1 6AG |
| Independent Examiner | Wellway Accountants Limited Borough Hall Wellway Morpeth Northumberland NE61 1BN |

North East Equality & Diversity Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Objectives and activities

Objects and aims

The object of the charitable company is:

The promotion of equality and diversity for the public benefit in the North East of England and the Borders Region by;

- a) advancing education and raising awareness in equality and diversity
- b) promoting activities to foster understanding between people from diverse backgrounds
- c) providing comprehensive advice and support through giving advice, representation and advocacy

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised from the public follows all guidance set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

NEED Ltd provides a community transport service to the inhabitants of the United Kingdom who are in need of these services because of age, sickness or disability (mental and physical), or poverty, or because of a lack of availability of adequate and safe passenger public services. It is recognised for providing excellent services to our users. This is undoubtedly due to the dedication of our Board of Directors (Trustees), and staff.

This year has been another very testing time for NEED Ltd. This has been entirely due to the government restrictions introduced both nationally and locally to control the pandemic caused by Covid 19. However, in these extremely difficult times we have worked closely with Northumberland County Council (NCC) to maintain essential transport services to schools for children of key workers and for those living in isolated communities throughout Northumberland and Tyneside. We have also worked closely with the North East Ambulance Service (NEAS) to provide transport services to both Covid and non-Covid patients to and from hospital. This has been a trying time for our staff, not only in the transportation of our passengers but also in carrying out the very strict clean down routines of their vehicles on a regular basis. It is to their credit that they have accepted the challenge with dedicated professionalism. This extra shielding that in the main was purchased last year has, needless to say, needed a considerable amount of continued investment for the purchase of replacement cleaning materials in order to carry out this essential work. It has also involved increasing our driver's hours to allow this cleaning to take place, a factor that was not taken into account within our contracts.

Unfortunately, a significant part of our business, that of carrying passengers from care homes and other locations for day trips and ad hoc arrangements, had to be suspended in March 2020 due to the government's strict lock down rules to control the Covid 19 pandemic. This of course has had a major impact on NEED's financial wellbeing, necessitating the submission of a number of applications for support from government sources including the bounce back loan facility.

Our Private Vehicle Operator Licences have given us the ability to provide transport in remote rural areas where roads are too narrow for larger minibuses, and in particular access to rural farmsteads.

We have continued to work closely with GP Practices and Dental Clinics to provide services enabling those most rurally isolated or who are unable to afford private or public transport the means to attend vital health appointments.

North East Equality & Diversity Limited

Trustees' Report

The aspiration to purchase the Old Alnwick Fire Station, in Alnwick, which is presently rented from Northumberland County Council (NCC), has had to be put on hold yet again due to the financial impact of the Covid restrictions that we have operated under in the 12 months of this financial year. NEED Ltd is indebted to NCC for its patience and tolerance in taking into account our plight throughout the period. The intention when the purchase is complete is still to renovate and refurbish the property to provide affordable office space and facilities for use by community organisations and social enterprises.

In normal times NEED Ltd is 100% fully sustainable and self-sufficient organisation. Even in these difficult trading times, we are looking forward to the new challenges ahead over the next 12 months. I would like to formally thank all NEED Ltd staff, drivers, passenger assistants, and board members for their continued commitment to the organisation.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

NEED Ltd is fortunate to have a number of volunteers willing to give their time freely to provide governance for the Organisation. This contribution is greatly valued by staff, service users, and myself as Chairman of NEED Ltd. I would therefore like to take this opportunity to record my appreciation to those who give their time freely.

Statistical Review

NEED Ltd has achieved the following during 2020-21

- Transportation of 47,394 passengers, a fall of 9,775 on the previous year.
 - 4,981 were older people
 - 3,251 were people with a disability
 - 41,113 were rurally/socially isolated
 - 1,951 were people with mental health issues
- ISO 9001:2015 International Quality Accreditation awarded
- Expansion of NEED a Car Scheme to operate in an area of 20 mile radius around Alnwick, including Amble, Hadston, Warkworth, Belford, Rothbury and Seahouses.
- 6 Dial-a-Ride services continued to operate in conjunction with Northumberland County Council (NCC)
- Expansion of GP and Dental Healthcare Services (727 single passenger journeys)
- Continued to operate 6 Private Hire Vehicle Licence vehicles (PHVL)
- Continuing to train staff for their Private Hire Vehicle Licence (PHVL)
- Continued provision of Dialysis Patient Transport for North East Ambulance Service (NEAS)
- Provision of adhoc Patient Transport as required by North East Ambulance Service (NEAS).
- Formed a consortium with SP Training to deliver Driver Certificate of Professional Competence Training

Vehicles

NEED Ltd operates a fleet of 29 accessible and non-accessible vehicles ranging from 1-16 passenger seats. 22 are owned by the organisation and 7 are leased vehicles

Dial-a-Ride Services

Continuation and extension of door to door accessible minibus services enabling 1634 passengers with mobility issues the independence to access to fresh food outlets in Wooler, Alnwick and Morpeth. These are contracted community services in partnership with Northumberland County Council (NCC).

NEED -a-Car Scheme

Our car scheme offers transport to individuals to attend health services, access leisure services or simply to go shopping. Our drivers will carry shopping to the service user's door. This scheme has contracted due to Covid restrictions from 1922 passengers to 1,619.

North East Equality & Diversity Limited

Trustees' Report

Healthcare Services

GP Referral Scheme -this essential service collects rurally isolated patients from their homes and transports them to various GP surgeries. The patients are then collected and returned to their homes after their health appointment. This allows GP's and nurses time to see more patients in surgery and less time travelling to rurally isolated people who do not necessarily need a home visit.

Benefits to users – they become less isolated, more socially interactive with improved mental wellbeing

Dental Referral Scheme- similar scheme to GP Referral Scheme a door to door service for those who are unable to attend the clinic due to isolation or poverty.

Group Transport

There are a number of groups who continue to use this service, despite the restrictions imposed on the organisation by the government's Covid rules. Users varied from small unconstituted groups, to voluntary and statutory organisations. A driver and/or passenger assistant can be provided or the hirer can use their own driver as long as the individual has been trained in MIDAS (Minibus Drivers Awareness Scheme) and have a valid license with the relevant categories to drive a minibus.

Individual Transport

NEED offers small accessible Multi-Purpose Vehicles with or without a driver for those who wish to travel alone or with a small group of up to 16 family/friends.

Trained Staff

NEED Ltd are able to supply driver and passenger assistant services with or without vehicles.

Training

NEED delivered the following training in 2020-21

- Passenger Transport Assistants
- Minibus Drivers Awareness Scheme
- Driver Certificate of Professional Competence (In conjunction with TTS).

All of our courses are accredited.

Contracts

NEED Ltd bids for contracts to cover our core costs, expand our services and enable us to provide low cost community transport.

Our main commissioners are:

Commissioner:
Northumberland County Council

Contracts
22 Home to School contracts including SEN children
Dial-A-Ride x 6 (Door to Door) services

North East Ambulance Service
1 and 2 man crews

Dialysis Transport Service
Patient Transport Service (adhoc)
Urgent Care (A&E) Support (adhoc)

NEED Ltd is a preferred provider for: Northumberland County Council, North Tyneside Council, Northumberland, Tyne and Wear NHS Foundation Trust, North East Ambulance Service Foundation Trust, Northumbria Healthcare Trust, Cumbria Partnership NHS Trust, Gateshead Council and NEXUS.

North East Equality & Diversity Limited

Trustees' Report

Community

The main charitable aim of NEED is to provide transport to the most vulnerable members of the community. To this end our community work takes the form of "door to door" services such as Dial-a-Ride services and our NEED a car scheme, transporting individuals to fresh food outlets, health appointments, social events etc. and group transport i.e. transporting 4 to 16 people including the provision of transport for youth groups.

Vetra

Vetra Ltd is a wholly owned commercial trading subsidiary of NEED Ltd, as such contracts can lie outside the charitable remit thus opening up a more commercial and competitive arena. All surplus revenue is gifted into NEED Ltd.

North East Equality & Diversity Limited

Trustees' Report

Thanks to Funders/Partners

The Board would like to thank the following organisations for their support during 2020-21

Jackson's Garage
North Star Ventures
Wellway Accountants Ltd
Ward Hadaway Solicitors
Lloyds Bank
D2 Insurance
CVM Group
SP Training
TTS Training
Northumberland County Council
North East Ambulance Service NHS Foundation Trust
Northumberland, Tyne & Wear NHS Foundation Trust
Northumbria Healthcare NHS Foundation
Community Transport Association
Social Investment Business
St John's Ambulance Service
All GP Surgeries
All Dental Clinics
Alnwick Gardens
St Paul's Court
Weavers Court
Percy Court
Grovewood House
Elpha lodge
Hillcrest
Abbeyfield
Summerhill
Solvit IT
Alnwick Community Centre
Seahouses Hub
James Calvert Spence College
Duchess Community High School
St Paul's RVCA Middle School
Seahouses Primary School
Ellingham Primary School
Whittingham Primary School
Longhoughton Primary School
St Michaels Primary School
Hospice Care
Arthritis Care
Stroke Association
Alnwick Town Council
Alnwick District Parish Councils
Jason Gallagher Graphics
Border Tyres
Lifting & Cooling
RAM Tracking
EP Morris
TMC
TMS
Blackshaws Garage

North East Equality & Diversity Limited

Trustees' Report

Going concern

The preparation of the 1st September 2020 to 31st August 2021 and submission of the Annual Accounts has been a difficult task. The continuing coronavirus pandemic across United Kingdom and the resultant Covid 19 restrictions and precautions introduced by the government on 23rd March 2020 to combat the spread of this virus has greatly affected the financial performance and future planning of the charitable organisation. In particular the total lockdown of care homes and community groups has had a devastating effect on our income during the financial year. There has been a noticeable lift in financial performance since the restrictions were eased in the early part of 2022 but regular outings for our historic groups is only just starting to increase as confidence continues to grow. NEED Ltd introduced emergency measures to reduce expenditure to cover the shortfall in income by reducing costs, particularly staff costs but also by covering some of our maintenance activity in house. Thankfully, the organisation remained resilient due to the financial support given to it by Northumberland County Council (NCC) in the continuing requirement to provide transport for children to attend school. The organisation took advantage of the government's furlough scheme during 2020-21 but all staff are now re-employed as care home and community activities slowly return to normal.

NCC maintained their financial support by honouring our contracts with them throughout the spring and summer terms of 2020 so that we could respond flexibly to transporting the ever changing passengers and passenger numbers to various schools in the locality. The successful management of this difficult task in unprecedented times has been down to the close working relationship between NEED Ltd and NCC. This was particularly helpful at a time when the government were continually changing the guidance for seating arrangements on buses, minibuses and taxis. Schools eventually returned to being fully open and NEED Ltd continues to fulfil its contracts in the normal manner. This has resulted in a degree of stability of the financial position of the organisation, albeit at a reduced income level for the time being.

A thorough review of NEED's operating costs was carried out in the realisation that severe reductions needed to be made. Existing contract margins were examined on all NCC runs, particularly those nearing the end of their 5 year term. The 13 least cost effective ones were handed back to NCC for retendering. NEED Ltd were successful in winning 5 of them. The 6 Special Educational Needs (SEN) contracts were retendered and we were successful at winning 3 of them, at an enhanced margin. The income from these further contracts has at least matched and slightly exceeded the income from the previous 13 but the fuel and vehicle running costs have been substantially reduced. The review also resulted in a number of office staff posts being lost. The previous Chief Executive had resigned on 31st October 2020, further reductions in numbers were made by not filling job vacancies and rescheduling work accordingly.

NEED Ltd now operates 14 school transport contracts with NCC, some of which were due for retendering in April of this year but which have been extended until March 2023. There is an increasing amount of competition in the field of SEN transport and numbers of clients requiring this type of transport vary from year to year and sometimes month to month. However, we know from our discussions with NCC that NEED Ltd is a highly regarded operator in this specialist field. New tenders are issued on a regular basis throughout the year as other operators discover that their original tender prices are not viable and new clients appear who require transport. We are hopeful of winning further work in this area.

Our contract with North East Ambulance Service (NEAS) to provide patient transport has continued throughout the period. There was a slight interruption in the service when the specification for the type of vehicle that we use was changed at short notice and we had to buy a very specialist vehicle. The continuing contract has been successfully delivered for a number of months now with only minor interruptions and we have recently been asked to increase our hours.

North East Equality & Diversity Limited

Trustees' Report

We anticipate that normal travel arrangements for all groups will continue to increase in the next few weeks and months, we are witnessing an increasing number of enquiries from the community sector in particular. This will increase the income of the organisation and provide a growth of the organisation. Although the uncertainty around this remains a concern, we have adopted a slightly pessimistic approach in financial terms to this part of our operation.

NEED Ltd has taken advantage of the Government backed 'Bounce Back' loan scheme and has borrowed £50,000. We were granted an extension to the payback start date and the term of the loan. Repayments have now started. The organisation has also been given a £25,000 business support grant administered by NCC on behalf of the Government and we have recently been given a further £10,000 support from the second phase of this scheme.

We have made certain assumptions to enable NEED Ltd to make a prudent financial forecast for the next twelve months. Two scenarios have been considered:

1. A very cautious approach in that NCC school transport arrangements will be maintained at our current level of 14 NCC contracts and that the present 3 SEN contracts will continue for the forecast period. Care home and community transport will continue at a low level. NEAS contract work will continue at its present level. This represents a worst case scenario.
2. A slightly less cautious approach in that NCC School transport arrangements will increase due to new contract work being awarded. Care home and community work will recover to near previous historic levels.

We have adopted measures that will cope with either of these scenarios.

In order to sustain the financial viability of the organisation during the current and subsequent years the following measures have already been taken:-

- We retrained two of our drivers to provide in-house training.
- We have entered into an arrangement with an external organisation to provide further training that cannot presently be delivered by our own staff.
- We've implemented a very much slimmer staffing structure. The present office staff structure of 3 posts operates on a collaborative basis with additional support when required to provide built-in resilience. The Board of Trustees provides a strategic overview and also shares in day to day decision making. This optimisation of our management structure has significantly reduced our staffing costs.
- Office staff have a wide range of skills that allows them to take on any of the current posts, giving significant flexibility.
- A review of all staff training has been conducted to ensure that all personnel meet the requirements of their posts and continue to develop and extend their skills.
- We've conducted a thorough review of all of our contracts to ensure we fully cover costs and optimise income.
- We've rationalised the types of vehicles within our fleet to be more 'fit for purpose'. After a number of years of service using standard minibuses NEAS have required us to operate using 'Ambulance' standard buses that are easier to clean down. This is to comply with the very strict guidelines when transporting potential Covid 19 patients. We have purchased a new vehicle to replace the previous two standard vehicles and rescheduled its location and use in a much more economic and efficient way.
- We have made savings by investing in garage equipment which enables us to carry out some expensive routine servicing and testing in house.
- We're systematically engaged in marketing and networking to attract new business.
- We're actively seeking further grant funding to help support the charity through these continuing difficult and uncertain times.

I believe that these measures will create a sustainable and resilient organisation capable of rising to the challenge of this most difficult period, and maintaining its viability even in the very cautious scenario.

North East Equality & Diversity Limited

Trustees' Report

Structure, governance and management

Nature of governing document

North East Equality and Diversity Limited is constituted as a registered charity and a company under guarantee in accordance with its Memorandum and Articles of Association dated 16 May 2006 and last amended 25 March 2010.

Induction and training of trustees

New trustees, undergo an induction process to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events.

Organisational structure

Day to day management is vested in a professional team led by the Chief Executive of the charity, who meets with the board on a six-weekly basis. The Chief Executive meets regularly with the Chair (in addition to the former meetings) and appraises him of any significant issues as they may arise between meetings.

Major risks and management of those risks

Risk Policy

The trustees are responsible for assessing the major risks to which the charitable company is exposed, and for establishing systems to mitigate those risks, they have considered risks which could have a negative effect on the charitable company's ability to pursue its aims, both in terms of the likelihood of these occurring and probable impact of such events.

The trustees continue to review and monitor these risks, and the adequacy of the systems in place to reduce them.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

North East Equality & Diversity Limited

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 18 May 2022 and signed on its behalf by:

.....

R Styring
Trustee

North East Equality & Diversity Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of North East Equality & Diversity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 30 June 2022 and signed on its behalf by:

.....
R Styring
Trustee

North East Equality & Diversity Limited

Independent Examiner's Report to the trustees of North East Equality & Diversity Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of North East Equality & Diversity Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of North East Equality & Diversity Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

Since North East Equality & Diversity Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA BA(Hons) AIFP, which is one of the listed bodies.

I have completed my examination. I have identified matters of concern that we have placed in note 1 in the financial statements, which indicate that there is a material uncertainty in the forecasts and projections over the timing and level of projected future income and therefore the derived cashflows of the charitable company. As stated in note 1, these conditions indicate that a material uncertainty exists, that may cast significant doubt on the charitable company's ability to continue as a going concern should these conditions occur. My opinion is not modified in respect of this matter.

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

1. accounting records were not kept in respect of North East Equality & Diversity Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

North East Equality & Diversity Limited

**Independent Examiner's Report to the trustees of North East Equality & Diversity
Limited**

.....
R Thompson
FCA BA(Hons) AIFP

Borough Hall
Wellway
Morpeth
Northumberland
NE61 1BN

30 June 2022

North East Equality & Diversity Limited

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Total 2021 £ |
|------------------------------------|------|-------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 60,757 | 60,757 |
| Charitable activities | 4 | 553,117 | 553,117 |
| Other income | 5 | 1,770 | 1,770 |
| Total income | | 615,644 | 615,644 |
| Expenditure on: | | | |
| Charitable activities | 6 | (709,446) | (709,446) |
| Total expenditure | | (709,446) | (709,446) |
| Net expenditure | | (93,802) | (93,802) |
| Net movement in funds | | (93,802) | (93,802) |
| Reconciliation of funds | | | |
| Total funds brought forward | | (44,513) | (44,513) |
| Total funds carried forward | 19 | (138,315) | (138,315) |
| | Note | Unrestricted funds £ | Total 2020 £ |
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 44,704 | 44,704 |
| Charitable activities | 4 | 642,370 | 642,370 |
| Other income | 5 | 4,691 | 4,691 |
| Total income | | 691,765 | 691,765 |
| Expenditure on: | | | |
| Charitable activities | 6 | (844,300) | (844,300) |
| Total expenditure | | (844,300) | (844,300) |
| Net expenditure | | (152,535) | (152,535) |
| Net movement in funds | | (152,535) | (152,535) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 108,022 | 108,022 |
| Total funds carried forward | 19 | (44,513) | (44,513) |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 19.

North East Equality & Diversity Limited

(Registration number: 05817797)
Balance Sheet as at 31 August 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 13 | 163,743 | 177,044 |
| Current assets | | | |
| Debtors | 14 | 19,309 | 13,747 |
| Cash at bank and in hand | | 2,673 | 76,587 |
| | | 21,982 | 90,334 |
| Creditors: Amounts falling due within one year | 15 | (206,567) | (136,367) |
| Net current liabilities | | (184,585) | (46,033) |
| Total assets less current liabilities | | (20,842) | 131,011 |
| Creditors: Amounts falling due after more than one year | 16 | (117,473) | (175,524) |
| Net liabilities | | (138,315) | (44,513) |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | (138,315) | (44,513) |
| Total funds | 19 | (138,315) | (44,513) |

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on 30 June 2022 and signed on their behalf by:

.....
R Styring
Trustee

North East Equality & Diversity Limited

Statement of Cash Flows for the Year Ended 31 August 2021

| | Note | 2021 £ | 2020 £ |
|---|------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Net cash expenditure | | (93,802) | (152,535) |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation | | 50,852 | 48,629 |
| Loss on disposal of tangible fixed assets | | 14,128 | 18,729 |
| | | <u>(28,822)</u> | <u>(85,177)</u> |
| Working capital adjustments | | | |
| (Increase)/decrease in debtors | 14 | (5,562) | 19,238 |
| Increase in creditors | 15 | 9,183 | 67,363 |
| Net cash flows from operating activities | | <u>(25,201)</u> | <u>1,424</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | 13 | (37,551) | - |
| Sale of tangible fixed assets | | <u>(14,128)</u> | <u>63,135</u> |
| Net cash flows from investing activities | | <u>(51,679)</u> | <u>63,135</u> |
| Cash flows from financing activities | | | |
| Repayment of loans and borrowings | 15 | 68,226 | 43,881 |
| Repayment of capital element of finance leases and HP contracts | 17 | <u>(46,037)</u> | <u>(44,477)</u> |
| Net cash flows from financing activities | | <u>22,189</u> | <u>(596)</u> |
| Net (decrease)/increase in cash and cash equivalents | | (54,691) | 63,963 |
| Cash and cash equivalents at 1 September | | <u>57,364</u> | <u>(6,599)</u> |
| Cash and cash equivalents at 31 August | | <u>2,673</u> | <u>57,364</u> |

All of the cash flows are derived from continuing operations during the above two periods.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Old Fire Station

South Road

Alnwick

Northumberland

NE66 2PA

These financial statements were authorised for issue by the trustees on 18 May 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

North East Equality & Diversity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Going concern

The financial statements have been prepared on a going concern basis.

The charity has reported a net deficit for the current financial period to 31 August 2021 of £93,802 (2020 - £152,536). As at the year end 31 August 2021, the balance sheet reports net current liabilities of £184,585 (2020 - £46,033) (in that current liabilities exceed current assets) and a net deficiency of £138,315 (2020 - £44,513) (in that liabilities exceed total assets).

The charity has suffered in the current financial period due to the continuing effects of COVID that have impacted the services they provide. However, Northumberland County Council (NCC) has maintained their financial support to the charity by continuing to fund the contracts. As the impacts of COVID has continued, the charity has reviewed its contracts to ensure that they remained cost effective and retendered for contracts that were handed back due to being less cost effective. The charity has also reviewed the office and staffing costs and taken measures to reduce these where possible. The charity has also utilised the business support grants from NCC to help cover the ongoing costs of the charity.

The charity forecasts together with the measures implemented going forward show that the charity should be able to continue in operational existence for that period, should the income levels return to normal levels. The trustees remain hopeful that the material uncertainties over the possible future income levels do not cast significant doubt on the charity's ability to continue as a going concern. For these reasons the trustees have continued to prepare the financial statements on a going concern basis.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Income from contracts for supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Other income

Vehicles donated in kind are recognised as voluntary income when there is evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably. The vehicle is capitalised as a tangible fixed asset using the cost value (which is equivalent to the income recognised). Where there is a restriction of purpose or use ongoing, then the income and the asset are recognised within restricted funds.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received, if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---------------------|-------------------------------------|
| Motor vehicles | Over 7 years straight line |
| Plant and machinery | Over 5 years straight line |
| Office equipment | Over 5 years straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

| | Unrestricted funds | | |
|--------------------------------------|-----------------------|--------------------|--------------------|
| | General £ | Total 2021 £ | Total 2020 £ |
| Donations and legacies; | | | |
| Donations from individuals | (39,667) | (39,667) | - |
| Grants, including capital grants; | | | |
| Government grants | 68,969 | 68,969 | 17,527 |
| Grants from other charities | 6,000 | 6,000 | 2,100 |
| Regular giving and capital donations | 25,455 | 25,455 | 25,077 |
| | <u>60,757</u> | <u>60,757</u> | <u>44,704</u> |

4 Income from charitable activities

| | Unrestricted funds | | |
|--|-----------------------|--------------------|--------------------|
| | General £ | Total 2021 £ | Total 2020 £ |
| | <u>553,117</u> | <u>553,117</u> | <u>642,370</u> |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

5 Other income

| | Unrestricted funds | | |
|----------------------|-----------------------|--------------------|--------------------|
| | General £ | Total 2021 £ | Total 2020 £ |
| Other trading income | 1,770 | 1,770 | 4,691 |

6 Expenditure on charitable activities

| | | Unrestricted funds | | |
|------------------------------|------|-----------------------|--------------------|--------------------|
| | Note | General £ | Total 2021 £ | Total 2020 £ |
| Community transport services | | 238,600 | 238,600 | 308,896 |
| Staff costs | | 417,737 | 417,737 | 473,668 |
| Allocated support costs | 7 | 28,829 | 28,829 | 24,888 |
| Governance costs | 7 | 24,280 | 24,280 | 36,848 |
| | | 709,446 | 709,446 | 844,300 |

7 Analysis of governance costs

| | Unrestricted funds | | |
|---|-----------------------|--------------------|--------------------|
| | General £ | Total 2021 £ | Total 2020 £ |
| Staff costs | | | |
| Wages and salaries | 16,616 | 16,616 | 16,482 |
| Independent examiner fees | | | |
| Examination of the financial statements | 2,500 | 2,500 | 2,300 |
| Other fees paid to examiners | 1,667 | 1,667 | 7,329 |
| Legal fees | 2,380 | 2,380 | 9,932 |
| Depreciation, amortisation and other similar costs | 13 | 13 | 15 |
| Other governance costs | 1,104 | 1,104 | 790 |
| | 24,280 | 24,280 | 36,848 |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Operating leases - plant and machinery | 40,415 | 32,859 |
| Operating leases - other assets | 5,400 | 2,459 |
| Loss on disposal of tangible fixed assets | 14,128 | 18,729 |
| Depreciation of fixed assets | 50,932 | 48,629 |

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Staff costs during the year were: | | |
| Wages and salaries | 419,806 | 474,101 |
| Social security costs | 11,832 | 12,585 |
| Pension costs | 2,715 | 3,464 |
| | 434,353 | 490,150 |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2021 No | 2020 No |
|----------------|------------|------------|
| Staff employed | 44 | 46 |

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Examination of the financial statements | 2,500 | 2,300 |
| Other fees to examiners | | |
| All other services | 1,667 | 7,329 |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

| | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-------------------------|---------------------------------|---------------------|------------|
| Cost | | | |
| At 1 September 2020 | 1,923 | 418,827 | 420,750 |
| Additions | 5,963 | 31,588 | 37,551 |
| Disposals | - | (15,873) | (15,873) |
| At 31 August 2021 | 7,886 | 434,542 | 442,428 |
| Depreciation | | | |
| At 1 September 2020 | 1,501 | 242,205 | 243,706 |
| Charge for the year | 933 | 49,919 | 50,852 |
| Eliminated on disposals | - | (15,873) | (15,873) |
| At 31 August 2021 | 2,434 | 276,251 | 278,685 |
| Net book value | | | |
| At 31 August 2021 | 5,452 | 158,291 | 163,743 |
| At 31 August 2020 | 422 | 176,622 | 177,044 |

Assets held under finance leases and hire purchase contracts

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

| | 2021 £ | 2020 £ |
|----------------|-----------|-----------|
| Motor vehicles | 118,391 | 153,940 |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

14 Debtors

| | 2021 £ | 2020 £ |
|---------------|---------------|---------------|
| Trade debtors | 12,536 | 13,338 |
| Prepayments | 6,773 | 409 |
| | <u>19,309</u> | <u>13,747</u> |

15 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|----------------|----------------|
| Bank overdrafts | - | 19,223 |
| Bank loans | 4,774 | 1,667 |
| Trade creditors | 8,787 | - |
| Other loans | 86,608 | 12,510 |
| Hire purchase and finance leases | 43,619 | 40,584 |
| Other taxation and social security | 75,199 | 34,298 |
| VAT grant repayable | (17,537) | 5,389 |
| Other creditors | 1,142 | 17,643 |
| Accruals | 3,975 | 5,053 |
| | <u>206,567</u> | <u>136,367</u> |

Bank borrowings

Bounce back loan is denominated in with a nominal interest rate of 2.5% (2020 - £3), and the final instalment is due on 31 December 2028. The carrying amount at year end is £50,000 (2020 - £50,000).

Other borrowings

North Star loan with a carrying amount of £22,187 (2020 - £25,000) is denominated in with a nominal interest rate of 6% (2020 - 6%). The final instalment is due on 28 February 2025.

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

16 Creditors: amounts falling due after one year

| | 2021 £ | 2020 £ |
|----------------------------------|----------------|----------------|
| Bank loans | 45,226 | 48,333 |
| Other loans | 16,315 | 22,187 |
| Hire purchase and finance leases | 55,932 | 105,004 |
| | <u>117,473</u> | <u>175,524</u> |

Included in the creditors are the following amounts due after more than five years:

| | 2021 £ | 2020 £ |
|---|-----------------|-----------------|
| After more than five years by instalments | <u>(16,662)</u> | <u>(16,662)</u> |

Bank loans and overdrafts after five years

Amounts due in more than five years relate to bank loans, which are due to be repaid by December 2028. The rate of interest on this bank loan is 2.5%.

17 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

| | 2021 £ | 2020 £ |
|----------------------|-----------------|------------------|
| Within one year | (43,619) | (40,584) |
| In two to five years | <u>(55,932)</u> | <u>(105,004)</u> |
| | <u>(99,551)</u> | <u>(145,588)</u> |

18 Commitments

Capital commitments

The company has non-cancellable operating leases.

The total amount contracted for but not provided in the financial statements was £38,102 (2020 - £81,493).

19 Funds

| | Balance at 1 September 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 August 2021 £ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds | | | | |
| General | <u>44,513</u> | <u>(615,644)</u> | <u>709,446</u> | <u>138,315</u> |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

| | Balance at 1 September 2019 £ | Incoming resources £ | Resources expended £ | Balance at 31 August 2020 £ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds | | | | |
| General | (108,022) | (691,765) | 844,300 | 44,513 |

20 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|--------------------------|
| Tangible fixed assets | 163,743 | 163,743 |
| Current assets | 21,982 | 21,982 |
| Current liabilities | (206,567) | (206,567) |
| Creditors over 1 year | (117,473) | (117,473) |
| Total net assets | (138,315) | (138,315) |

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|--------------------------|
| Tangible fixed assets | 177,044 | 177,044 |
| Current assets | 90,334 | 90,334 |
| Current liabilities | (136,367) | (136,367) |
| Creditors over 1 year | (175,524) | (175,524) |
| Total net assets | (44,513) | (44,513) |

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

21 Analysis of net funds

| | At 1 September 2020 £ | Cash flow £ | At 31 August 2021 £ |
|--|-----------------------------|----------------|---------------------------|
| Cash at bank and in hand | 76,587 | (73,914) | 2,673 |
| Bank overdraft | (19,223) | 19,223 | - |
| | 57,364 | (54,691) | 2,673 |
| Debt due within one year | (14,177) | (37,205) | (51,382) |
| Debt due after more than one year | (70,520) | 25,641 | (44,879) |
| Finance leases and hire purchase contracts | (145,588) | 46,037 | (99,551) |
| Net debt | (172,921) | (20,218) | (193,139) |
| | At 1 September 2019 £ | Cash flow £ | At 31 August 2020 £ |
| Cash at bank and in hand | 9,827 | 66,760 | 76,587 |
| Bank overdraft | (16,476) | (2,747) | (19,223) |
| | (6,649) | 64,013 | 57,364 |
| Debt due within one year | (40,816) | 26,639 | (14,177) |
| Debt due after more than one year | - | (70,520) | (70,520) |
| Finance leases and hire purchase contracts | (190,065) | 44,477 | (145,588) |
| Net debt | (237,530) | 64,609 | (172,921) |

22 Related party transactions

During the year the charity made the following related party transactions:

VETRA Limited

The charitable company is the only member of VETRA Limited, a company limited by guarantee.

VETRA Limited remained dormant throughout the financial period and there have been no transactions with the charitable company (2020 - £nil).

At the balance sheet date the amount due to/(from) VETRA Limited was £Nil (2020 - £Nil).

V Robinson-Caffrey

During the financial period, the former CEO has given the charitable company interest free loans of £nil (2020 - £nil) and has been repaid loans of £5,865 (2020 - £nil).

At the balance sheet date the amount due to/(from) V Robinson-Caffrey was £Nil (2020 - £5,865).

North East Equality & Diversity Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

C Watson

During the financial period, the Finance Officer has given the charitable company interest free loans of £7,559 (2020 - £nil) and been repaid loans of £1,500 (2020 - £9,984).

The loans are interest free and repayable on demand.

At the balance sheet date the amount due to/(from) C Watson was £9,891 (2020 - £3,832).

R Styring

During the financial period, the Finance Officer has given the charitable company interest free loans of £30,846 (2020 - £nil) and been repaid loans of £nil (2020 - £nil).

A loan for cashflow purposes of £40,000 in the 2019 financial period, which had previously been incorrectly categorised as a donation, has been reverted back to a loan.

The loans are interest free and repayable on demand.

At the balance sheet date the amount due to/(from) R Styring was £70,846 (2020 - £Nil).

North East Equality & Diversity Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| | 2021 | 2021 | |
|---|--------------------|-----------|------------|
| | Unrestricted funds | | Total 2020 |
| | General £ | Total £ | £ |
| Income and Endowments from: | | | |
| Donations and legacies (analysed below) | 60,757 | 60,757 | 44,704 |
| Charitable activities (analysed below) | 553,117 | 553,117 | 642,370 |
| Other income (analysed below) | 1,770 | 1,770 | 4,691 |
| Total income | 615,644 | 615,644 | 691,765 |
| Expenditure on: | | | |
| Charitable activities (analysed below) | (709,446) | (709,446) | (844,300) |
| Total expenditure | (709,446) | (709,446) | (844,300) |
| Net expenditure | (93,802) | (93,802) | (152,535) |
| Net movement in funds | (93,802) | (93,802) | (152,535) |
| Reconciliation of funds | | | |
| Total funds brought forward | (44,513) | (44,513) | 108,022 |
| Total funds carried forward | (138,315) | (138,315) | (44,513) |

North East Equality & Diversity Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| | 2021 | 2021 | |
|--------------------------------------|--------------------|----------|------------|
| | Unrestricted funds | | Total 2020 |
| | General £ | Total £ | £ |
| <i>Donations and legacies</i> | | | |
| Appeals and donations | (39,667) | (39,667) | - |
| UK Government grants | 68,969 | 68,969 | 17,527 |
| Grants - other agencies | 6,000 | 6,000 | 2,100 |
| Subscriptions | 1,187 | 1,187 | 809 |
| Sponsorship | 24,268 | 24,268 | 24,268 |
| | 60,757 | 60,757 | 44,704 |

| | 2021 | 2021 | |
|-------------------------------------|--------------------|---------|------------|
| | Unrestricted funds | | Total 2020 |
| | General £ | Total £ | £ |
| <i>Charitable activities</i> | | | |
| NCC school contract | 473,858 | 473,858 | 517,929 |
| Brokerage income | 4,091 | 4,091 | 25,121 |
| NEAS contract | 55,559 | 55,559 | 77,815 |
| Dial a Ride | 19,058 | 19,058 | 18,784 |
| Need a Car | 551 | 551 | 2,721 |
| | 553,117 | 553,117 | 642,370 |

| | 2021 | 2021 | |
|----------------------------|--------------------|---------|------------|
| | Unrestricted funds | | Total 2020 |
| | General £ | Total £ | £ |
| <i>Other income</i> | | | |
| Other income | 1,770 | 1,770 | 4,691 |
| | 1,770 | 1,770 | 4,691 |

North East Equality & Diversity Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| | 2021 | 2021 | |
|--|--------------------|-----------|------------|
| | Unrestricted funds | | Total 2020 |
| | General £ | Total £ | £ |
| Charitable activities | | | |
| Purchases | (2,479) | (2,479) | (7,114) |
| Direct costs | - | - | (6,000) |
| Depreciation of motor vehicles | (49,920) | (49,920) | (48,207) |
| (Profit)/loss on disposal of tangible fixed assets | 14,085 | 14,085 | (18,730) |
| Wages and salaries | (403,190) | (403,190) | (457,619) |
| Staff NIC (Employers) | (11,832) | (11,832) | (12,585) |
| Staff pensions (Defined contribution) - pension scheme 1 | (2,715) | (2,715) | (3,464) |
| Staff training | (4,148) | (4,148) | (1,117) |
| Volunteer expenses | (1,020) | (1,020) | (320) |
| Rent and rates | (3,442) | (3,442) | (2,824) |
| Insurance | (1,654) | (1,654) | (3,875) |
| Repairs and maintenance | (2,433) | (2,433) | (336) |
| Repairs and renewals | (809) | (809) | (3,354) |
| Telephone and computer costs | (11,440) | (11,440) | (7,469) |
| Office expenses | (1,846) | (1,846) | (4,964) |
| Trade subscriptions | (1,332) | (1,332) | (2,610) |
| Hire of other assets (Operating leases) | (5,198) | (5,198) | (2,671) |
| Motor expenses | (9,082) | (9,082) | (12,360) |
| Petrol or diesel | (52,558) | (52,558) | (61,385) |
| Motor insurance | (36,236) | (36,236) | (28,699) |
| Motor repairs and renewals | (30,749) | (30,749) | (35,450) |
| Car hire and leasing expenses (Spot hire) | (40,415) | (40,415) | (41,191) |
| Travel and subsistence | (3,232) | (3,232) | (841) |
| Advertising | (17) | (17) | (35) |
| Legal and professional fees | (5,701) | (5,701) | (5,241) |
| Bad debts written off | - | - | (17,689) |
| Bank interest payable | (2,492) | (2,492) | (2,342) |
| Other interest payable | (3,096) | (3,096) | - |
| Factoring charges | - | - | (50) |
| Hire purchase interest | (9,459) | (9,459) | (12,828) |
| Depreciation of plant and machinery | (597) | (597) | - |
| Depreciation of office equipment | (324) | (324) | (407) |
| Loan interest | (1,835) | (1,835) | (5,675) |
| Governance costs | (24,280) | (24,280) | (36,848) |

North East Equality & Diversity Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| 2021 | 2021 | |
|---------------------------|--------------------|-----------------------------|
| Unrestricted funds | | |
| General £ | Total £ | Total 2020 £ |
| (709,446) | (709,446) | (844,300) |