

# THE DR ADLER SUPPORT & HELP GROUP

England & Wales · Charity number 1163506

## Details

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Other names	THE DASH GROUP
Status	Registered
Legal form	CIO
Registered	2015-09-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 23 Oxford Terrace  
Gateshead  
NE8 1RQ

Phone 01914786328

## Activities

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**Objects:** 1) THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH (PHYSICAL OR MENTAL) AND THE SUPPORT OF EXPECTANT AND NURSING MOTHERS AMONGST PEOPLE LIVING IN GATESHEAD IN PARTICULAR (BUT NOT EXCLUDING THE SURROUNDING AREA), AND2) THE PROVISION OF ASSISTANCE TO PEOPLE WHO ARE AGED, INFIRM OR DISABLED LIVING IN GATESHEAD IN PARTICULAR (BUT NOT EXCLUDING THE SURROUNDING AREA), INCLUDING THE SUPPORT OF FAMILIES OF SUCH PERSONS.

**Activities:** Providing financial support for the relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers and the provision of assistance to people who are infirm or disabled living in Gateshead in particular including the support of families of such persons.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** LOCAL
- Gateshead

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£62,738	£55,006	-	-
2023-09-30	£47,065	£62,986	-	-
2022-09-30	£34,322	£62,475	-	-
2021-09-30	£107,237	£35,653	-	-
2020-09-30	£31,223	£26,719	-	-

## Trustees

Name	Role	Appointed
AVROHOM ARRAN		2015-09-11
ISAAC STROH		2015-09-11
Samuel Wittler		2015-09-11

**THE DR ADLER SUPPORT & HELP GROUP**

England & Wales - Charity number 1163506

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# Accounts

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**The Dr Adler Support & Help Group**  
**Unaudited Financial Statements**  
**30 September 2024**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# The Dr Adler Support & Help Group

## Financial Statements

Year ended 30 September 2024

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	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6 to 11</b>

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# The Dr Adler Support & Help Group

## Trustees' Annual Report

Year ended 30 September 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

### Reference and administrative details

**Registered charity name** The Dr Adler Support & Help Group

**Charity registration number** 1163506

**Principal office** 23 Oxford Terrace  
Gateshead  
NE8 1RQ

### The trustees

A Arran  
J Bernstein  
A M Rabinowitz  
I Stroh  
S Wittler

**Independent examiner** D Schwarz FCCA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

### Structure, governance and management

The Charity is a Charitable Incorporated Organisation registered on 11 September 2015 with the charity number 1163506.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these procedures mitigate any perceived risks.

# The Dr Adler Support & Help Group

## Trustees' Annual Report *(continued)*

Year ended 30 September 2024

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### Objectives and activities

The objectives of the charity are;

The relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers amongst people living in Gateshead in particular (but not excluding the surrounding area), and;

The provision of assistance to people who are infirm or disabled living in Gateshead in particular (but not excluding the surrounding area), including the support of families of such persons.

### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Grant Making Policy

Grants are made in accordance with the objects of the charity.

### Achievements and performance

During the year the charity spent £55,006 in furtherance of its objectives.

### Financial review

As at 30 September 2024 the charity held free unrestricted reserves amounting to £16,207 (2023: £9,851).

### Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two months of their average annual expenditure, to enable the charity to continue with its activities.

The trustees' annual report was approved on 27 June 2025 and signed on behalf of the board of trustees by:

I Stroh  
Trustee

# The Dr Adler Support & Help Group

## Independent Examiner's Report to the Trustees of The Dr Adler Support & Help Group

Year ended 30 September 2024

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I report to the trustees on my examination of the financial statements of The Dr Adler Support & Help Group ('the charity') for the year ended 30 September 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 - matter of concern identified

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 financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

27 June 2025

# The Dr Adler Support & Help Group

## Statement of Financial Activities

Year ended 30 September 2024

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		Unrestricted funds	<b>2024</b> Restricted funds	<b>Total funds</b>	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	42,738	20,000	<b>62,738</b>	47,065
<b>Total income</b>		<u>42,738</u>	<u>20,000</u>	<u><b>62,738</b></u>	<u>47,065</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	35,006	20,000	<b>55,006</b>	62,986
<b>Total expenditure</b>		<u>35,006</u>	<u>20,000</u>	<u><b>55,006</b></u>	<u>62,986</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>7,732</u>	<u>—</u>	<u><b>7,732</b></u>	<u>(15,921)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		45,504	—	<b>45,504</b>	61,425
<b>Total funds carried forward</b>		<u>53,236</u>	<u>—</u>	<u><b>53,236</b></u>	<u>45,504</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 11 form part of these financial statements.

# The Dr Adler Support & Help Group

## Statement of Financial Position

30 September 2024

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	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	12		37,029	35,653
<b>Current assets</b>				
Cash at bank and in hand		16,957		10,601
<b>Creditors: amounts falling due within one year</b>	13	<u>750</u>		<u>750</u>
<b>Net current assets</b>			<u>16,207</u>	<u>9,851</u>
<b>Total assets less current liabilities</b>			<u>53,236</u>	<u>45,504</u>
<b>Net assets</b>			<u>53,236</u>	<u>45,504</u>
<b>Funds of the charity</b>				
Unrestricted funds			53,236	45,504
<b>Total charity funds</b>	14		<u>53,236</u>	<u>45,504</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2025, and are signed on behalf of the board by:

I Stroh  
Trustee

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The notes on pages 6 to 11 form part of these financial statements.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements

Year ended 30 September 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23 Oxford Terrace, Gateshead, NE8 1RQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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### 3. Accounting policies *(continued)*

#### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities constitutes expenditure in furtherance of the charity's objectives.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

#### 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. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	32,738	–	<b>32,738</b>
<b>Grants</b>			
National Lottery Mains grant	–	20,000	<b>20,000</b>
Grants receivable	10,000	–	<b>10,000</b>
	<u>42,738</u>	<u>20,000</u>	<b><u>62,738</u></b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	47,065	–	47,065
<b>Grants</b>			
National Lottery Mains grant	–	–	–
Grants receivable	–	–	–
	<u>47,065</u>	<u>–</u>	<b><u>47,065</u></b>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	31,865	9,757	<b>41,622</b>
Support costs	3,141	10,243	<b>13,384</b>
	<u>35,006</u>	<u>20,000</u>	<u><b>55,006</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	44,554	5,200	49,754
Support costs	13,232	–	13,232
	<u>57,786</u>	<u>5,200</u>	<u>62,986</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	41,622	12,634	<b>54,256</b>	62,236
Governance costs	–	750	<b>750</b>	750
	<u>41,622</u>	<u>13,384</u>	<u><b>55,006</b></u>	<u>62,986</u>

### 7. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	12,474	<b>12,474</b>	12,475
General office	160	<b>160</b>	7
Governance costs	750	<b>750</b>	750
	<u>13,384</u>	<u><b>13,384</b></u>	<u>13,232</u>

### 8. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<b>2,824</b>	<b>2,344</b>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2024

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#### 9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>12,474</u>	<u>12,475</u>
	Nil	Nil

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 October 2023	28,000	2,172	9,150	12,853	<b>52,175</b>
Additions	–	–	4,200	–	<b>4,200</b>
<b>At 30 September 2024</b>	<u>28,000</u>	<u>2,172</u>	<u>13,350</u>	<u>12,853</u>	<u><b>56,375</b></u>
<b>Depreciation</b>					
At 1 October 2023	–	1,237	6,255	9,030	<b>16,522</b>
Charge for the year	–	94	1,774	956	<b>2,824</b>
<b>At 30 September 2024</b>	<u>–</u>	<u>1,331</u>	<u>8,029</u>	<u>9,986</u>	<u><b>19,346</b></u>
<b>Carrying amount</b>					
<b>At 30 September 2024</b>	<u>28,000</u>	<u>841</u>	<u>5,321</u>	<u>2,867</u>	<u><b>37,029</b></u>
At 30 September 2023	<u>28,000</u>	<u>935</u>	<u>2,895</u>	<u>3,823</u>	<u>35,653</u>

#### 13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>750</u>	<u>750</u>

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# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 23	Income £	Expenditure £	At 30 Sept 2024 £
General funds	45,504	42,738	(35,006)	<u>53,236</u>

	At 1 October 22	Income £	Expenditure £	At 30 Sept 2023 £
General funds	56,225	47,065	(57,786)	<u>45,504</u>

#### Restricted funds

	At 1 October 23	Income £	Expenditure £	At 30 Sept 2024 £
Restricted Fund 1 - grants receivable	–	20,000	(20,000)	<u>–</u>

	At 1 October 22	Income £	Expenditure £	At 30 Sept 2023 £
Restricted Fund 1 - grants receivable	5,200	–	(5,200)	<u>–</u>

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	37,029	<b>37,029</b>
Current assets	16,957	<b>16,957</b>
Creditors less than 1 year	(750)	<b>(750)</b>
<b>Net assets</b>	<u>53,236</u>	<u><b>53,236</b></u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	35,653	35,653
Current assets	10,601	10,601
Creditors less than 1 year	(750)	(750)
<b>Net assets</b>	<u>45,504</u>	<u>45,504</u>

**THE DR ADLER SUPPORT & HELP GROUP**

England & Wales - Charity number 1163506

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# Accounts

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**The Dr Adler Support & Help Group**  
**Unaudited Financial Statements**  
**30 September 2023**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
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Manchester  
M25 0TL

# The Dr Adler Support & Help Group

## Financial Statements

Year ended 30 September 2023

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	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6 to 11</b>

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# The Dr Adler Support & Help Group

## Trustees' Annual Report

Year ended 30 September 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

### Reference and administrative details

**Registered charity name** The Dr Adler Support & Help Group

**Charity registration number** 1163506

**Principal office** 23 Oxford Terrace  
Gateshead  
NE8 1RQ

### The trustees

A Arran  
J Bernstein  
A M Rabinowitz  
I Stroh  
S Wittler

**Independent examiner** D Schwarz FCCA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

### Structure, governance and management

The Charity is a Charitable Incorporated Organisation registered on 11 September 2015 with the charity number 1163506.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these procedures mitigate any perceived risks.

# The Dr Adler Support & Help Group

## Trustees' Annual Report *(continued)*

Year ended 30 September 2023

---

### Objectives and activities

The objectives of the charity are;

The relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers amongst people living in Gateshead in particular (but not excluding the surrounding area), and;

The provision of assistance to people who are infirm or disabled living in Gateshead in particular (but not excluding the surrounding area), including the support of families of such persons.

### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Grant Making Policy

Grants are made in accordance with the objects of the charity.

### Achievements and performance

During the year the charity spent £62,986 in furtherance of its objectives.

### Financial review

As at 30 September 2023 the charity held free unrestricted reserves amounting to £9,851 (2022: £18,228).

### Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two months of their average annual expenditure, to enable the charity to continue with its activities.

The trustees' annual report was approved on 22 July 2024 and signed on behalf of the board of trustees by:

I Stroh  
Trustee

# The Dr Adler Support & Help Group

## Independent Examiner's Report to the Trustees of The Dr Adler Support & Help Group

Year ended 30 September 2023

---

I report to the trustees on my examination of the financial statements of The Dr Adler Support & Help Group ('the charity') for the year ended 30 September 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 - matter of concern identified

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 financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

22 July 2024

# The Dr Adler Support & Help Group

## Statement of Financial Activities

Year ended 30 September 2023

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			<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	<u>47,065</u>	<u>—</u>	<b><u>47,065</u></b>	<u>34,322</u>
<b>Total income</b>		<u>47,065</u>	<u>—</u>	<b><u>47,065</u></b>	<u>34,322</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	<u>57,786</u>	<u>5,200</u>	<b><u>62,986</u></b>	<u>62,475</u>
<b>Total expenditure</b>		<u>57,786</u>	<u>5,200</u>	<b><u>62,986</u></b>	<u>62,475</u>
		—	—	—	—
<b>Net expenditure and net movement in funds</b>		<u>(10,721)</u>	<u>(5,200)</u>	<b><u>(15,921)</u></b>	<u>(28,153)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>56,225</u>	<u>5,200</u>	<b><u>61,425</u></b>	<u>89,578</u>
<b>Total funds carried forward</b>		<u>45,504</u>	<u>—</u>	<b><u>45,504</u></b>	<u>61,425</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 11 form part of these financial statements.

# The Dr Adler Support & Help Group

## Statement of Financial Position

30 September 2023

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	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	12		35,653	37,997
<b>Current assets</b>				
Cash at bank and in hand		10,601		24,148
<b>Creditors: amounts falling due within one year</b>	13	<u>750</u>		<u>720</u>
<b>Net current assets</b>			<u>9,851</u>	<u>23,428</u>
<b>Total assets less current liabilities</b>			<u>45,504</u>	<u>61,425</u>
<b>Net assets</b>			<u>45,504</u>	<u>61,425</u>
<b>Funds of the charity</b>				
Restricted funds			-	5,200
Unrestricted funds			<u>45,504</u>	<u>56,225</u>
<b>Total charity funds</b>	14		<u>45,504</u>	<u>61,425</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 July 2024, and are signed on behalf of the board by:

I Stroh  
Trustee

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The notes on pages 6 to 11 form part of these financial statements.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements

Year ended 30 September 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23 Oxford Terrace, Gateshead, NE8 1RQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

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### 3. Accounting policies *(continued)*

#### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities constitutes expenditure in furtherance of the charity's objectives.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

#### 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. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	47,065	–	<b>47,065</b>
<b>Grants</b>			
National Lottery Mains grant	–	–	–
Grants receivable	–	–	–
	<u>47,065</u>	<u>–</u>	<u><b>47,065</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	15,462	–	15,462
<b>Grants</b>			
National Lottery Mains grant	–	10,000	10,000
Grants receivable	–	8,860	8,860
	<u>15,462</u>	<u>18,860</u>	<u><b>34,322</b></u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	44,554	5,200	<b>49,754</b>
Support costs	13,232	–	<b>13,232</b>
	<u>57,786</u>	<u>5,200</u>	<u><b>62,986</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	36,593	13,660	50,253
Support costs	12,222	–	12,222
	<u>48,815</u>	<u>13,660</u>	<u>62,475</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	49,754	12,482	<b>62,236</b>	61,757
Governance costs	–	750	<b>750</b>	718
	<u>49,754</u>	<u>13,232</u>	<u><b>62,986</b></u>	<u>62,475</u>

### 7. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	12,475	<b>12,475</b>	11,504
General office	7	<b>7</b>	–
Governance costs	750	<b>750</b>	720
	<u>13,232</u>	<u><b>13,232</b></u>	<u>12,224</u>

### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<b>2,344</b>	3,101

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2023

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#### 9. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>750</b>	720

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>12,475</b>	11,504
	Nil	Nil

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>					
<b>At 1 October 2022 and 30 September 2023</b>	<u>28,000</u>	<u>2,172</u>	<u>9,150</u>	<u>12,853</u>	<b><u>52,175</u></b>
<b>Depreciation</b>					
At 1 October 2022	–	1,133	5,290	7,755	<b>14,178</b>
Charge for the year	–	104	965	1,275	<b>2,344</b>
<b>At 30 September 2023</b>	<u>–</u>	<u>1,237</u>	<u>6,255</u>	<u>9,030</u>	<b><u>16,522</u></b>
<b>Carrying amount</b>					
<b>At 30 September 2023</b>	<u>28,000</u>	<u>935</u>	<u>2,895</u>	<u>3,823</u>	<b><u>35,653</u></b>
At 30 September 2022	<u>28,000</u>	<u>1,039</u>	<u>3,860</u>	<u>5,098</u>	<b><u>37,997</u></b>

#### 13. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	£	£
Accruals and deferred income	<b>750</b>	720

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 22	Income £	Expenditure £	At 30 Sept 23 £
General funds	56,225	47,065	(57,786)	<b>45,504</b>

	At 1 October 21	Income £	Expenditure £	At 30 Sept 22 £
General funds	89,578	15,462	(48,815)	56,225

#### Restricted funds

	At 1 October 22	Income £	Expenditure £	At 30 Sept 23 £
Restricted Fund 1 - grants receivable	5,200	–	(5,200)	–

	At 1 October 21	Income £	Expenditure £	At 30 Sept 22 £
Restricted Fund 1 - grants receivable	–	18,860	(13,660)	5,200

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	35,653	–	<b>35,653</b>
Current assets	10,601	–	<b>10,601</b>
Creditors less than 1 year	(750)	–	<b>(750)</b>
<b>Net assets</b>	<b>45,504</b>	<b>–</b>	<b>45,504</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	37,997	–	37,997
Current assets	18,948	5,200	24,148
Creditors less than 1 year	(720)	–	(720)
<b>Net assets</b>	<b>56,225</b>	<b>5,200</b>	<b>61,425</b>

**THE DR ADLER SUPPORT & HELP GROUP**

England & Wales - Charity number 1163506

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# Accounts

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CHARITY REGISTRATION NUMBER: 1163506

**The Dr Adler Support & Help Group**  
**Unaudited Financial Statements**  
**30 September 2022**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# The Dr Adler Support & Help Group

## Financial Statements

Year ended 30 September 2022

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	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6 to 12</b>

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# The Dr Adler Support & Help Group

## Trustees' Annual Report

Year ended 30 September 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

### Reference and administrative details

**Registered charity name**            The Dr Adler Support & Help Group

**Charity registration number**        1163506

**Principal office**                    23 Oxford Terrace  
Gateshead  
NE8 1RQ

### The trustees

A Arran  
J Bernstein  
A M Rabinowitz  
I Stroh  
S Wittler

**Independent examiner**            Haffner Hoff Ltd  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

### Structure, governance and management

The Charity is a Charitable Incorporated Organisation registered on 11 September 2015 with the charity number 1163506.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these procedures mitigate any perceived risks.

# The Dr Adler Support & Help Group

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### Objectives and activities

The objectives of the charity are;

The relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers amongst people living in Gateshead in particular (but not excluding the surrounding area), and;

The provision of assistance to people who are infirm or disabled living in Gateshead in particular (but not excluding the surrounding area), including the support of families of such persons.

### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Grant Making Policy

Grants are made in accordance with the objects of the charity.

### Achievements and performance

During the year the charity spent £62,475 in furtherance of its objectives.

### Financial review

As at 30 September 2022 the charities held free unrestricted reserves amounting to £18,228 (2021:£51,177).

### Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two months of their average annual expenditure, to enable the charity to continue with its activities.

The trustees' annual report was approved on 10 July 2023 and signed on behalf of the board of trustees by:

**I Stroh**  
Trustee

# The Dr Adler Support & Help Group

## Independent Examiner's Report to the Trustees of The Dr Adler Support & Help Group

Year ended 30 September 2022

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I report to the trustees on my examination of the financial statements of The Dr Adler Support & Help Group ('the charity') for the year ended 30 September 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 - matter of concern identified

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 financial statements do not accord with those records; or
3. the financial statements 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.

### D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# The Dr Adler Support & Help Group

## Statement of Financial Activities

Year ended 30 September 2022

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		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	15,462	18,860	<b>34,322</b>	107,237
<b>Total income</b>		<u>15,462</u>	<u>18,860</u>	<u><b>34,322</b></u>	<u>107,237</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	48,815	13,660	<b>62,475</b>	35,653
<b>Total expenditure</b>		<u>48,815</u>	<u>13,660</u>	<u><b>62,475</b></u>	<u>35,653</u>
		—	—	—	—
<b>Net (expenditure)/income and net movement in funds</b>		<u>(33,353)</u>	<u>5,200</u>	<u><b>(28,153)</b></u>	<u>71,584</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		89,578	—	<b>89,578</b>	17,994
<b>Total funds carried forward</b>		<u>56,225</u>	<u>5,200</u>	<u><b>61,425</b></u>	<u>89,578</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 12 form part of these financial statements.

# The Dr Adler Support & Help Group

## Statement of Financial Position

30 September 2022

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	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	12		37,997	38,401
<b>Current assets</b>				
Cash at bank and in hand		24,148		52,182
<b>Creditors: amounts falling due within one year</b>	13	<u>720</u>		<u>1,005</u>
<b>Net current assets</b>			<u>23,428</u>	<u>51,177</u>
<b>Total assets less current liabilities</b>			<u>61,425</u>	<u>89,578</u>
<b>Net assets</b>			<u>61,425</u>	<u>89,578</u>
<b>Funds of the charity</b>				
Restricted funds			5,200	–
Unrestricted funds			<u>56,225</u>	<u>89,578</u>
<b>Total charity funds</b>	14		<u>61,425</u>	<u>89,578</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 July 2023, and are signed on behalf of the board by:

**I Stroh**  
Trustee

---

The notes on pages 6 to 12 form part of these financial statements.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements

Year ended 30 September 2022

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23 Oxford Terrace, Gateshead, NE8 1RQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

---

### 3. Accounting policies *(continued)*

#### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities constitutes expenditure in furtherance of the charity's objectives.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

#### 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. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

---

### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	15,462	–	<b>15,462</b>
<b>Grants</b>			
National Lottery Mains grant	–	10,000	<b>10,000</b>
Grants receivable	–	8,860	<b>8,860</b>
	<u>15,462</u>	<u>18,860</u>	<u><b>34,322</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	82,760	–	82,760
<b>Grants</b>			
National Lottery Mains grant	–	9,977	9,977
Grants receivable	–	14,500	14,500
	<u>82,760</u>	<u>24,477</u>	<u>107,237</u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

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### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	36,593	13,660	<b>50,253</b>
Support costs	12,222	–	<b>12,222</b>
	<u>48,815</u>	<u>13,660</u>	<u><b>62,475</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	9,667	19,903	29,570
Support costs	659	5,424	6,083
	<u>10,326</u>	<u>25,327</u>	<u>35,653</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	50,253	11,504	<b>61,757</b>	34,994
Governance costs	–	718	<b>718</b>	659
	<u>50,253</u>	<u>12,222</u>	<u><b>62,475</b></u>	<u>35,653</u>

### 7. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Subcontractor costs	11,504	<b>11,504</b>	5,424
Governance costs	720	<b>720</b>	660
	<u>12,224</u>	<u><b>12,224</b></u>	<u>6,084</u>

### 8. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<b>3,101</b>	3,211

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# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

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### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>660</u>

### 10. Staff and subcontractor costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages, salaries and subcontractor costs	<u>11,504</u>	<u>5,424</u>
	Nil	Nil

The average head count of employees during the year was Nil (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 October 2021	28,000	2,172	9,150	10,156	<b>49,478</b>
Additions	–	–	–	2,697	<b>2,697</b>
<b>At 30 September 2022</b>	<u>28,000</u>	<u>2,172</u>	<u>9,150</u>	<u>12,853</u>	<u><b>52,175</b></u>
<b>Depreciation</b>					
At 1 October 2021	–	1,018	4,003	6,056	<b>11,077</b>
Charge for the year	–	115	1,287	1,699	<b>3,101</b>
<b>At 30 September 2022</b>	<u>–</u>	<u>1,133</u>	<u>5,290</u>	<u>7,755</u>	<u><b>14,178</b></u>
<b>Carrying amount</b>					
<b>At 30 September 2022</b>	<u>28,000</u>	<u>1,039</u>	<u>3,860</u>	<u>5,098</u>	<u><b>37,997</b></u>
At 30 September 2021	<u>28,000</u>	<u>1,154</u>	<u>5,147</u>	<u>4,100</u>	<u>38,401</u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2022

#### 13. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	<b>720</b>	660
Other creditors	<b>–</b>	345
	<u><b>720</b></u>	<u>1,005</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 01 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	<u>89,578</u>	<u>15,462</u>	<u>(48,815)</u>	<u><b>56,225</b></u>

	At 01 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	<u>17,144</u>	<u>82,760</u>	<u>(10,326)</u>	<u>89,578</u>

##### Restricted funds

	At 01 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Fund - grants receivable	<u>–</u>	<u>18,860</u>	<u>(13,660)</u>	<u><b>5,200</b></u>

	At 01 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Fund - grants receivable	<u>850</u>	<u>24,477</u>	<u>(25,327)</u>	<u>–</u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

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### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	37,997	–	<b>37,997</b>
Current assets	18,948	5,200	<b>24,148</b>
Creditors less than 1 year	(720)	–	<b>(720)</b>
<b>Net assets</b>	<u>56,225</u>	<u>5,200</u>	<u><b>61,425</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	38,401	–	38,401
Current assets	52,182	–	52,182
Creditors less than 1 year	(1,005)	–	(1,005)
<b>Net assets</b>	<u>89,578</u>	<u>–</u>	<u>89,578</u>

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**THE DR ADLER SUPPORT & HELP GROUP**

England & Wales - Charity number 1163506

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# Accounts

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**The Dr Adler Support & Help Group**  
**Unaudited Financial Statements**  
**30 September 2021**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **The Dr Adler Support & Help Group**

## **Financial Statements**

**Year ended 30 September 2021**

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	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Statement of financial activities	<b>3</b>
Statement of financial position	<b>4</b>
Notes to the financial statements	<b>5 to 10</b>

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# The Dr Adler Support & Help Group

## Trustees' Annual Report

Year ended 30 September 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

### Reference and administrative details

**Registered charity name** The Dr Adler Support & Help Group

**Charity registration number** 1163506

**Principal office** 23 Oxford Terrace  
Gateshead  
NE8 1RQ

### The trustees

A Arran  
J Bernstein  
A M Rabinowitz  
I Stroh  
S Wittler

**Accountants** Haffner Hoff Ltd  
Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

### Structure, governance and management

The Charity is a Charitable Incorporated Organisation registered on 11 September 2015 with the charity number 1163506.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these procedures mitigate any perceived risks.

# The Dr Adler Support & Help Group

## Trustees' Annual Report *(continued)*

Year ended 30 September 2021

---

### Objectives and activities

The objectives of the charity are;

The relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers amongst people living in Gateshead in particular (but not excluding the surrounding area), and;

The provision of assistance to people who are infirm or disabled living in Gateshead in particular (but not excluding the surrounding area), including the support of families of such persons.

### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Grant Making Policy

Grants are made in accordance with the objects of the charity.

### Achievements and performance

During the year the charity spent £31,783 in furtherance of its objectives, including £28,000 on improvements to premises.

### Financial review

As at 30 September 2021 the charity held reserves of £89,578 (2020:£17,995).

### Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two months of their average annual expenditure, to enable the charity to continue with its activities.

The trustees' annual report was approved on 20 July 2022 and signed on behalf of the board of trustees by:

I Stroh  
Trustee

# The Dr Adler Support & Help Group

## Statement of Financial Activities

Year ended 30 September 2021

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			<b>2021</b>		2020
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	<u>82,760</u>	<u>24,477</u>	<b><u>107,237</u></b>	<u>31,223</u>
<b>Total income</b>		<u>82,760</u>	<u>24,477</u>	<b><u>107,237</u></b>	<u>31,223</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	<u>10,326</u>	<u>25,327</u>	<b><u>35,653</u></b>	<u>26,718</u>
<b>Total expenditure</b>		<u>10,326</u>	<u>25,327</u>	<b><u>35,653</u></b>	<u>26,718</u>
<b>Net income and net movement in funds</b>		<u>72,434</u>	<u>(850)</u>	<b><u>71,584</u></b>	<u>4,505</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>17,144</u>	<u>850</u>	<b><u>17,994</u></b>	<u>13,490</u>
<b>Total funds carried forward</b>		<u>89,578</u>	<u>–</u>	<b><u>89,578</u></b>	<u>17,994</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 5 to 10 form part of these financial statements.

# The Dr Adler Support & Help Group

## Statement of Financial Position

30 September 2021

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	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	12		38,401	11,522
<b>Current assets</b>				
Cash at bank and in hand		52,182		7,073
<b>Creditors: amounts falling due within one year</b>	13	<u>1,005</u>		<u>600</u>
<b>Net current assets</b>			<u>51,177</u>	<u>6,473</u>
<b>Total assets less current liabilities</b>			<u>89,578</u>	<u>17,995</u>
<b>Net assets</b>			<u>89,578</u>	<u>17,995</u>
<b>Funds of the charity</b>				
Restricted funds			-	850
Unrestricted funds			<u>89,578</u>	<u>17,144</u>
<b>Total charity funds</b>	14		<u>89,578</u>	<u>17,994</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2022, and are signed on behalf of the board by:

I Stroh  
Trustee

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The notes on pages 5 to 10 form part of these financial statements.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements

Year ended 30 September 2021

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23 Oxford Terrace, Gateshead, NE8 1RQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

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### 3. Accounting policies *(continued)*

#### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities constitutes expenditure in furtherance of the charity's objectives.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

#### 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. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	82,760	–	<b>82,760</b>
<b>Grants</b>			
National Lottery Mains grant	–	9,977	<b>9,977</b>
COVID 19 Grant	–	–	<b>–</b>
Grants receivable	–	14,500	<b>14,500</b>
	<u>82,760</u>	<u>24,477</u>	<u><b>107,237</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	21,223	–	21,223
<b>Grants</b>			
National Lottery Mains grant	–	–	–
COVID 19 Grant	10,000	–	10,000
Grants receivable	–	–	–
	<u>31,223</u>	<u>–</u>	<u><b>31,223</b></u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	6,456	19,903	<b>26,359</b>
Support costs	3,870	5,424	<b>9,294</b>
	<u>10,326</u>	<u>25,327</u>	<u><b>35,653</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	22,564	–	22,564
Support costs	4,155	–	4,154
	<u>26,719</u>	<u>–</u>	<u>26,718</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	26,359	5,424	<b>31,783</b>	22,564
Governance costs	–	3,870	<b>3,870</b>	4,154
	<u>26,359</u>	<u>9,294</u>	<u><b>35,653</b></u>	<u>26,718</u>

### 7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Staff costs	5,424	<b>5,424</b>	–
Governance costs	660	<b>660</b>	600
	<u>6,084</u>	<u><b>6,084</b></u>	<u>600</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<b>3,211</b>	<b>3,556</b>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2021

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#### 9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>600</u>

#### 10. Staff costs

Nil                      Nil

The average head count of employees during the year was 1 (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 October 2020	–	2,172	9,150	8,066	<b>19,388</b>
Additions	28,000	–	–	2,090	<b>30,090</b>
<b>At 30 September 2021</b>	<u>28,000</u>	<u>2,172</u>	<u>9,150</u>	<u>10,156</u>	<u><b>49,478</b></u>
<b>Depreciation</b>					
At 1 October 2020	–	889	2,288	4,689	<b>7,866</b>
Charge for the year	–	129	1,715	1,367	<b>3,211</b>
<b>At 30 September 2021</b>	<u>–</u>	<u>1,018</u>	<u>4,003</u>	<u>6,056</u>	<u><b>11,077</b></u>
<b>Carrying amount</b>					
<b>At 30 September 2021</b>	<u>28,000</u>	<u>1,154</u>	<u>5,147</u>	<u>4,100</u>	<u><b>38,401</b></u>
At 30 September 2020	<u>–</u>	<u>1,283</u>	<u>6,862</u>	<u>3,377</u>	<u><b>11,522</b></u>

#### 13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<b>660</b>	600
Other creditors	<b>345</b>	–
	<u><b>1,005</b></u>	<u>600</u>

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# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 Oct 2020	Income £	Expenditure £	Transfers £	At 30 Sep 2021 £
General funds	17,144	82,760	(10,326)	–	<b>89,578</b>

	At 1 Oct 2019	Income £	Expenditure £	Transfers £	At 30 Sep 2020 £
General funds	3,490	31,223	(26,719)	9,150	17,144

#### Restricted funds

	At 1 Oct 2020	Income £	Expenditure £	Transfers £	At 30 Sep 2021 £
Restricted Fund 1 - grants receivable	850	24,477	(25,327)	–	–

	At 1 Oct 2019	Income £	Expenditure £	Transfers £	At 30 Sep 2020 £
Restricted Fund 1 - grants receivable	10,000	–	–	(9,150)	850

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	38,401	<b>38,401</b>
Current assets	52,182	<b>52,182</b>
Creditors less than 1 year	(1,005)	<b>(1,005)</b>
<b>Net assets</b>	<b>89,578</b>	<b>89,578</b>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	11,523	11,523
Current assets	7,072	7,072
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<b>17,995</b>	<b>17,995</b>

**THE DR ADLER SUPPORT & HELP GROUP**

England & Wales - Charity number 1163506

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# Accounts

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**The Dr Adler Support & Help Group**  
**Unaudited Financial Statements**  
**30 September 2020**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **The Dr Adler Support & Help Group**

## **Financial Statements**

**Year ended 30 September 2020**

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	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Statement of financial activities	<b>3</b>
Statement of financial position	<b>4</b>
Notes to the financial statements	<b>5 to 10</b>

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# The Dr Adler Support & Help Group

## Trustees' Annual Report

Year ended 30 September 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

### Reference and administrative details

**Registered charity name** The Dr Adler Support & Help Group

**Charity registration number** 1163506

**Principal office** 23 Oxford Terrace  
Gateshead  
NE8 1RQ

### The trustees

A Arran  
J Bernstein  
A M Rabinowitz  
I Stroh  
S Wittler

**Accountants** Haffner Hoff Ltd  
Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

### Structure, governance and management

The Charity is a Charitable Incorporated Organisation registered on 11 September 2015 with the charity number 1163506.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these procedures mitigate any perceived risks.

# The Dr Adler Support & Help Group

## Trustees' Annual Report *(continued)*

Year ended 30 September 2020

---

### Objectives and activities

The objectives of the charity are;

The relief of sickness and preservation of health (physical or mental) and the support of expectant and nursing mothers amongst people living in Gateshead in particular (but not excluding the surrounding area), and;

The provision of assistance to people who are infirm or disabled living in Gateshead in particular (but not excluding the surrounding area), including the support of families of such persons.

### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Grant Making Policy

Grants are made in accordance with the objects of the charity.

### Achievements and performance

During the year the charity spent £22,564 in furtherance of its objectives.

### Financial review

As at 30 September 2020 the charity held reserves of £17,995 (2019:£13,490).

### Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two months of their average annual expenditure, to enable the charity to continue with its activities.

The trustees' annual report was approved on 28 July 2021 and signed on behalf of the board of trustees by:

**I Stroh**  
Trustee

# The Dr Adler Support & Help Group

## Statement of Financial Activities

Year ended 30 September 2020

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		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	31,223	—	31,223	20,344
<b>Total income</b>		<u>31,223</u>	<u>—</u>	<u>31,223</u>	<u>20,344</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	26,719	—	26,718	13,240
<b>Total expenditure</b>		<u>26,719</u>	<u>—</u>	<u>26,718</u>	<u>13,240</u>
<b>Net income</b>		<u>4,504</u>	<u>—</u>	<u>4,505</u>	<u>7,104</u>
Transfers between funds		9,150	(9,150)	—	—
<b>Net movement in funds</b>		<u>13,654</u>	<u>(9,150)</u>	<u>4,505</u>	<u>7,104</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,490	10,000	13,490	6,386
<b>Total funds carried forward</b>		<u>17,144</u>	<u>850</u>	<u>17,994</u>	<u>13,490</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 5 to 10 form part of these financial statements.

# The Dr Adler Support & Help Group

## Statement of Financial Position

30 September 2020

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	Note	2020 £	£	2019 £
<b>Fixed assets</b>				
Tangible fixed assets	10		11,522	4,606
<b>Current assets</b>				
Cash at bank and in hand		7,073		10,084
<b>Creditors: amounts falling due within one year</b>	11	<u>600</u>		<u>1,200</u>
<b>Net current assets</b>			<u>6,473</u>	<u>8,884</u>
<b>Total assets less current liabilities</b>			<u>17,995</u>	<u>13,490</u>
<b>Net assets</b>			<u>17,995</u>	<u>13,490</u>
<b>Funds of the charity</b>				
Restricted funds			850	10,000
Unrestricted funds			<u>17,144</u>	<u>3,490</u>
<b>Total charity funds</b>	12		<u>17,994</u>	<u>13,490</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2021, and are signed on behalf of the board by:

**I Stroh**  
Trustee

---

The notes on pages 5 to 10 form part of these financial statements.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements

Year ended 30 September 2020

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23 Oxford Terrace, Gateshead, NE8 1RQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

---

### 3. Accounting policies *(continued)*

#### Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities constitutes expenditure in furtherance of the charity's objectives.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

#### 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. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2020

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	21,223	–	<b>21,223</b>
<b>Grants</b>			
National Lottery Mains grant	–	–	–
COVID 19 Grant	10,000	–	<b>10,000</b>
	<u>31,223</u>	<u>–</u>	<u><b>31,223</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	10,344	–	10,344
<b>Grants</b>			
National Lottery Mains grant	–	10,000	10,000
COVID 19 Grant	–	–	–
	<u>10,344</u>	<u>10,000</u>	<u>20,344</u>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	22,564	<b>22,564</b>	11,422	11,422
Support costs	4,155	<b>4,154</b>	1,818	1,818
	<u>26,719</u>	<u><b>26,718</b></u>	<u>13,240</u>	<u>13,240</u>

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# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2020 £</b>	Total fund 2019 £
Charitable activities	22,564	–	<b>22,564</b>	11,422
Governance costs	–	4,154	<b>4,154</b>	1,818
	<u>22,564</u>	<u>4,154</u>	<u><b>26,718</b></u>	<u>13,240</u>

### 7. Net income

Net income is stated after charging/(crediting):

	<b>2020 £</b>	2019 £
Depreciation of tangible fixed assets	<b>3,556</b>	1,218

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2020 £</b>	2019 £
Nil	Nil

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

### 10. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 October 2019	2,172	–	6,744	<b>8,916</b>
Additions	–	9,150	1,322	<b>10,472</b>
<b>At 30 September 2020</b>	<u>2,172</u>	<u>9,150</u>	<u>8,066</u>	<u><b>19,388</b></u>
<b>Depreciation</b>				
At 1 October 2019	747	–	3,563	<b>4,310</b>
Charge for the year	142	2,288	1,126	<b>3,556</b>
<b>At 30 September 2020</b>	<u>889</u>	<u>2,288</u>	<u>4,689</u>	<u><b>7,866</b></u>
<b>Carrying amount</b>				
<b>At 30 September 2020</b>	<u>1,283</u>	<u>6,862</u>	<u>3,377</u>	<u><b>11,522</b></u>
At 30 September 2019	<u>1,425</u>	<u>–</u>	<u>3,181</u>	<u>4,606</u>

### 11. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>600</u>	<u>1,200</u>

### 12. Analysis of charitable funds

#### Unrestricted funds

	At 01 October 2019 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
General funds	<u>3,490</u>	<u>31,223</u>	<u>(26,719)</u>	<u>9,150</u>	<u><b>17,144</b></u>
	At 01 October 2018 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
General funds	<u>6,386</u>	<u>10,344</u>	<u>(13,240)</u>	<u>–</u>	<u>3,490</u>

# The Dr Adler Support & Help Group

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2020

#### 12. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 01 October 2019 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
Restricted Fund 1 - grants receivable	<u>10,000</u>	<u>–</u>	<u>–</u>	<u>(9,150)</u>	<u>850</u>

	At 01 October 2018 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
Restricted Fund 1 - grants receivable	<u>–</u>	<u>10,000</u>	<u>–</u>	<u>–</u>	<u>10,000</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	11,523	–	<b>11,523</b>
Current assets	7,072	–	<b>7,072</b>
Creditors less than 1 year	(600)	–	<b>(600)</b>
<b>Net assets</b>	<u>17,995</u>	<u>–</u>	<u><b>17,995</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	4,606	–	4,606
Current assets	84	10,000	10,084
Creditors less than 1 year	(1,200)	–	(1,200)
<b>Net assets</b>	<u>3,490</u>	<u>10,000</u>	<u>13,490</u>