

**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**

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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 £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

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

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

	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

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**

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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 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>31,223</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>	3,556

# The Dr Adler Support & Help Group

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

### Year ended 30 September 2021

#### 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	<u>345</u>	–
	<u><b>1,005</b></u>	<u>600</u>

# 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)	—	89,578

	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	38,401
Current assets	52,182	52,182
Creditors less than 1 year	(1,005)	(1,005)
<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>