

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

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
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The Dr Adler Support & Help Group

Financial Statements

Year ended 30 September 2023

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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
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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

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

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

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

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

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

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

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 £
Donations			
Donations	47,065	—	47,065
Grants			
National Lottery Mains grant	—	—	—
Grants receivable	—	—	—
	<u>47,065</u>	<u>—</u>	<u>47,065</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	15,462	—	15,462
Grants			
National Lottery Mains grant	—	10,000	10,000
Grants receivable	—	8,860	8,860
	<u>15,462</u>	<u>18,860</u>	<u>34,322</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	49,754
Support costs	13,232	–	13,232
	<u>57,786</u>	<u>5,200</u>	<u>62,986</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	62,236	61,757
Governance costs	–	750	750	718
	<u>49,754</u>	<u>13,232</u>	<u>62,986</u>	<u>62,475</u>

7. Analysis of support costs

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

8. Net expenditure

Net expenditure is stated after charging/(crediting):

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

The Dr Adler Support & Help Group

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

9. Independent examination fees

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

10. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>12,475</u>	<u>11,504</u>
	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 £	Total £
Cost					
At 1 October 2022 and 30 September 2023	<u>28,000</u>	<u>2,172</u>	<u>9,150</u>	<u>12,853</u>	<u>52,175</u>
Depreciation					
At 1 October 2022	–	1,133	5,290	7,755	14,178
Charge for the year	–	104	965	1,275	2,344
At 30 September 2023	<u>–</u>	<u>1,237</u>	<u>6,255</u>	<u>9,030</u>	<u>16,522</u>
Carrying amount					
At 30 September 2023	<u>28,000</u>	<u>935</u>	<u>2,895</u>	<u>3,823</u>	<u>35,653</u>
At 30 September 2022	<u>28,000</u>	<u>1,039</u>	<u>3,860</u>	<u>5,098</u>	<u>37,997</u>

13. Creditors: amounts falling due within one year

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

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	<u>56,225</u>	<u>47,065</u>	<u>(57,786)</u>	<u>45,504</u>

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

Restricted funds

	At 1 October 22	Income	Expenditure	At 30 Sept 23
	£	£	£	£
Restricted Fund 1 - grants receivable	<u>5,200</u>	<u>—</u>	<u>(5,200)</u>	<u>—</u>

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

15. Analysis of net assets between funds

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

	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)
Net assets	<u>56,225</u>	<u>5,200</u>	<u>61,425</u>