

NeuroActiveUK

England & Wales · Charity number 1183238

Details

Other names	COUNTY DURHAM ACTIVITY DAY UNIT
Status	Registered
Legal form	Other
Registered	2019-05-02
Register	View on the Charity Commission register

Contact

Address	5 Abbotside Close Ouston Chester Le Street County Durham DH2 1TQ
Phone	0771 667 2540
Email	teamnauk@gmail.com
Website	www.neuroactiveuk.org

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEF THE NEED OF THOSE WHO HAVE SUFFERED A BRAIN INJURY AND/OR HAVE SUSTAINED A STROKE (AND THEIR FAMILIES AND CARERS) IN COUNTY DURHAM AND THE SURROUNDING AREAS, PARTICULARLY (BUT NOT EXCLUSIVELY) THROUGH THE PROVISION OF SERVICES AND FACILITIES WHICH ASSIST POST-MEDICAL REHABILITATION, INDEPENDENT LIVING SKILLS AS WELL AS SPORTING AND HOBBY ACTIVITIES.

Activities: we support people with brain injuries and strokes through exercise and activities to include specialist neuro physio, counselling ,gardening , arts and crafts , to reduce social isolation.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£193,420	£161,805	-	-
2024-03-31	£161,194	£139,639	-	-
2023-03-31	£108,178	£103,833	-	-
2022-03-31	£52,611	£71,930	-	-
2021-03-31	£86,870	£65,524	-	-

Trustees

Name	Role	Appointed
Debra Mitchell	Chair	2019-05-20
ANDREW DRAPER		2021-09-29
BRETT WILKINSON		2018-02-20
CLAIR JOHNSTON		2018-02-20
Catherine Kirton		2025-11-01
pamela gustard		2020-04-01
vanessa madden		2020-04-01

Accounts

Company registration number 09500084 (England and Wales)

NEUROACTIVEUK LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NEUROACTIVEUK LTD

COMPANY INFORMATION

Directors	Mrs Debra Mitchell Mr G Mitchell Mr Alan Purdy
Company number	09500084
Registered office	5 Abbotside Close Ouston Chester Le Street County Durham United Kingdom DH2 1TQ
Accountants	BK Plus Limited 13 Windsor Terrace Jesmond Newcastle Upon Tyne England NE2 4HE

NEUROACTIVEUK LTD

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NEUROACTIVEUK LTD

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF NEUROACTIVEUK LTD

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Neuroactiveuk Ltd for the year ended 31 March 2025, which comprise the profit and loss account and the balance sheet, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of Neuroactiveuk Ltd, as a body, in accordance with the terms of our engagement letter dated 19 February 2025. Our work has been undertaken solely to prepare for your approval the financial statements of Neuroactiveuk Ltd and state those matters that we have agreed to state to the board of directors of Neuroactiveuk Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Neuroactiveuk Ltd and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Neuroactiveuk Ltd has kept adequate accounting records and to prepare statutory financial statements that comply with the requirements of the Companies Act 2006. You consider that Neuroactiveuk Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Neuroactiveuk Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BK Plus Limited

Chartered Certified Accountants

13 Windsor Terrace

Jesmond

Newcastle Upon Tyne

England

NE2 4HE

20 October 2025

NEUROACTIVEUK LTD

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Turnover	193,312	161,106
Other income	108	89
Cost of raw materials and consumables	(81,429)	(82,870)
Staff costs	(38,955)	(26,472)
Other charges	(40,500)	(30,298)
Depreciation and other amounts written off assets	(921)	-
Profit	<u>31,615</u>	<u>21,555</u>

NEUROACTIVEUK LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	2025		2024	
	£	£	£	£
Fixed assets		3,684		-
Current assets	69,132		39,366	
Creditors: amounts falling due within one year	(2,284)		(449)	
Net current assets		66,848		38,917
Total assets less current liabilities		70,532		38,917
Net assets		70,532		38,917
Capital and reserves		70,532		38,917

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2025 Number	2024 Number
Employees	4	4

Neuroactiveuk Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 5 Abbotside Close, Ouston, Chester Le Street, County Durham, United Kingdom, DH2 1TQ.

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved by the board of directors and authorised for issue on 20 October 2025 and are signed on its behalf by:

Mrs Debra Mitchell
Director

Company registration number 09500084 (England and Wales)

NEUROACTIVEUK LTD

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2025 £	2024 £	2024 £
Turnover				
Support Services Income		193,312		160,306
Government grant receipts - net		-		800
		<u>193,312</u>		<u>161,106</u>
Other income				
Bank interest received	108		89	
	<u>108</u>		<u>89</u>	
		108		89
Cost of raw materials and consumables				
Purchases	81,429		82,870	
	<u>81,429</u>		<u>82,870</u>	
		(81,429)		(82,870)
Staff costs				
Wages and salaries	20,634		26,472	
Directors' remuneration	18,173		-	
Directors' pension costs - defined contribution scheme	148		-	
	<u>148</u>		<u>-</u>	
		(38,955)		(26,472)
Other charges				
Staff welfare	1,500		-	
Rent	25,940		22,830	
Cleaning	116		418	
Repairs, renewals and maintenance	1,633		407	
Equipment Leasing	528		-	
Travelling expenses	1,180		1,450	
Professional subscriptions	803		-	
Legal and professional fees	61		626	
Accountancy	3,069		1,597	
Insurances (not premises)	869		-	
Printing, postage and stationery	934		304	
Advertising and marketing costs	1,010		403	
Telecommunications	398		429	
Sundry expenses	2,459		1,834	
	<u>2,459</u>		<u>1,834</u>	
		(40,500)		(30,298)
Depreciation and other amounts written off assets				
Depreciation	921		-	
	<u>921</u>		<u>-</u>	
		(921)		-
Profit for the year		<u>31,615</u>		<u>21,555</u>

Accounts

NeuroActiveUK
Company Limited by Guarantee

Trustees Report and Financial Statements
for Year to 31st March 2024

Charity Number: 1183238
Company Registration Number: 09500084

NeuroActiveUK

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NeuroActiveUK

Reference and Administrative details Year to 31st March 2024

Trustees and Directors:	G Mitchell	Appointed	19/03/2015
	D Mitchell	Appointed	01/04/2018
	A Purdy	Appointed	01/04/2018
	C Johnson	Appointed	20/02/2019
	B Wilkinson	Appointed	20/02/2019
	V Madden	Appointed	01/04/2020
	P Gustard	Appointed	01/04/2020
	A Draper	Appointed	29/09/2021

Registration numbers:	Charity	1183238
	Company	9500084

Registered Office and Operational Address:	Ouston Community Centre
	Iris Crescent
	Ouston
	Chester le Street
	DH2 1RJ

Independent Examiner:	G. D. O’Hehir & Co Ltd
	Chartered Certified Accountants
	Barnfield Road
	Spennymoor
	Durham
	DL16 6EA

Bankers:	Barclays Bank PLC
	215 High Street
	Gateshead
	NE8 1BX

TRUSTEE REPORT

Our Trustees are –

Pamela Gustard
Brett Wilkinson
Clair Johnston
Vanessa Madden
A Draper

Welcome to our 2024 AGM

Since the last AGM we have continued to grow.

3rd year hosting Sunderland Uni contracted for another year.

2nd year Medical Students

Northumbria Uni physio placements

Northumbria Emotional Support Prog

We added reflexology

Relaxation group

Arts and Crafts

Many fundraising events have taken place this year:

Climbing wall

Adaptive Surfing

Coast to Coast bike ride, Clients family

Raffles, Client's sales and much, much more.

Neurofest

5k Derwent run

This funding has enabled NAUK to deliver the following outside activities:

Adaptive surfing

Climbing wall

Sky Dive

Birthday Fundraiser

Xmas & Easter raffle

Triathlon

Client Donations and fundraising

Wet Wheels

Placements and Work experience:

Medical Students x 6

Placements from Northumbria

Emotional support program

Therapies New:

Counselling, Reflex 10, Equipment

Donated Money & Bike

Bought £3,500 sit to stand

**Independent Examiner's Report
Year to 31st March 2024**

Independent examiners report to the trustees of NeuroActive UK

I report of the financial statements of the charity for the year 1st April 2023 to 31st March 2024, which are set out on the pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. Follow procedures laid down in the general directions given by the Charities Commission under section 145 (5) (b) of the Charities Act
3. State whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts represented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning those matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts represent a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Report (continued)
Year to 31st March 2024

Independent examiners report to the trustees of NeuroActive UK

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:
the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts did not accord with the such records; or
the accounts did not comply with the applicable requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

I 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 should be reached.



Signed

Dated

02/10/2024

G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Barnfield Road
Spennymoor
Durham
DL16 6EA

NeuroActiveUk

Statement of Financial Activities
(Incorporating income and expenditure account)
Year to 31st March 2024

		Unrestricted funds £ 2024	Restricted funds £ 2024	Total funds £ 2024
	Note			
Income from:				
Donations	2	800		800
Support				
Services	3	160,394	-	160,394
Total Income		161,194	-	161,194
Expenditure on:				
Fundraising Activities	4	-	-	-
Support Services	5	139,638	-	139,638
Total Expenditure		139,638	-	139,638
Net Incoming Resources		21,556	-	21,556
Total funds brought forward		11,862	5,500	17,362
Total funds at 31st March 2024		33,418	5,500	38,918

The notes on pages 8 to 13 form part of these financial statements

NeuroActiveUk
Balance Sheet
As at 31st March 2024

		31st March 2024		31st March 2023	
	Note	£	£	£	£
Current Assets					
Debtors	8	-		2,740	
Cash at bank and in hand		39,366		15,071	
		<u>39,366</u>		<u>17,811</u>	
Creditors: amounts falling due within 1 year	9	449		449	
Net current assets			<u>38,917</u>		<u>17,362</u>
Net Assets			<u>38,917</u>		<u>17,362</u>
Charity Funds:					
Restricted Funds	10		6,040		6,040
Unrestricted Funds	10		32,877		11,322
Total Funds			<u>38,917</u>		<u>17,362</u>

NeuroActiveUK
Balance Sheet (continued)
As at 31st March 2024

The company was entitled to exemption from audit under s477 of the Companies House Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board of Directors and Trustees on 02/10/2024 and signed by on their behalf by:



Mrs D Mitchell
Trustee and Company Director

Date: 02/10/2024

NeuroActiveUK
Notes to the financial statements
As at 31st March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been consistently applied.

a) Basis of preparation of financial statements

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015; and the Companies Act 2006 and the Charities Act 2011.

b) Fund accounting

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

Designated funds are general funds which have been set aside by the trustees for a specific purpose.

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

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity has entitlement of the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kinds are included in the statement of financial activities at a reasonable estimate of their value at the time they are utilised by the charity, with the equivalent amount being recognised as charitable expenditure. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost of quantifiable and measurable. No income is recognised where there is now financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of donation.

d) Resources expended

Expenditure is recognised on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

NeuroActiveUK**1. Accounting policies (continued)**

Support costs are those costs incurred directly in the support of expenditure on the objects of the charity. They include governance costs, which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

b) Going concern basis

The financial statements have been prepared on a going concern basis. The trustees consider this to be appropriate as they project the level of donations and trading activities to be sufficient to exceed operating costs.

2. Donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	-	-	-
Grants Receivable	800	-	800
Job Retention Scheme	-	-	-
Interest	89	-	89
	889	-	889

All income from donations related to unrestricted funds.

3. Other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Meals on Wheels Service	23,456	-	23,456
Day Unit Support	136,849	-	136,849
	160,306	-	160,306

All income from support related services related to unrestricted funds.

4. Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fundraising events	-	-	-
	-	-	-

All expenditure for fundraising events related to unrestricted funds.

Notes to the financial statements
As at 31st March 2024

5. Analysis of resources expended by activities

	Direct Costs	Support	Total
	2024	Costs	funds
	£	2024	2024
		£	£
Provision of charitable activities	82,870	56,768	139,638
	<u>82,870</u>	<u>56,768</u>	<u>139,638</u>

All expenditure on charitable activities related to unrestricted funds.

6. Support Costs

	Note	Total funds	Total funds
		2024	2023
		£	£
Wages and salaries	7	26,472	23,318
Premises Costs		22,830	17,261
Office running costs		4,420	3,861
Accountancy		1,597	1,597
Travel		1,450	968
Staff Training		-	-
		<u>56,768</u>	<u>47,005</u>

7. Staff costs

	Total funds	Total funds
	2024	2023
	£	£
Wages and Salaries	26,472	22,908
Employers Pension	-	-
Social Security costs	-	-
	<u>26,472</u>	<u>22,908</u>

The average monthly number of employees during the period was:

	2024	2023
Support	<u>3</u>	<u>3</u>

No employee received remuneration in excess of £10,000

Notes to the financial statements
As at 31st March 2024

8. Debtors	31st March 2024 £	31st March 2023 £
Trade Debtors	-	2,740
	-	2,740

9. Creditors	31st March 2024 £	31st March 2023 £
Amounts falling due within 1 year		
Trade creditors	49	49
Other taxation and social security	-	-
Accruals	400	400
Loans from directors	-	-
	449	449

10. Statement of funds

	1st April 2023 £	Transfers £	Incoming Resources £	Resources Expended £	31st March 2024 £
General funds	11,322	-	-	-	11,321
Restricted funds	5,500	-	-	-	5,500
M Hartburn	540	-	-	-	540
Total funds	17,362	-	-	-	17,361

The M Hartburn fund has been set aside for future requests of support toward the costs of services for those unable to source external funding

11. Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current Assets	39,366	-	39,366
Creditors due within 1 year	449	-	449
	38,917	-	38,917

Accounts

NeuroActiveUK
Company Limited by Guarantee

Trustees Report and Financial Statements
for Year to 31st March 2023

Charity Number: 1183238
Company Registration Number: 09500084

NeuroActiveUK

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NeuroActiveUK

Reference and Administrative details Year to 31st March 2023

Trustees and Directors:	G Mitchell	Appointed	19/03/2015
	D Mitchell	Appointed	01/04/2018
	A Purdy	Appointed	01/04/2018
	C Johnson	Appointed	20/02/2019
	B Wilkinson	Appointed	20/02/2019
	V Madden	Appointed	01/04/2020
	P Gustard	Appointed	01/04/2020
	A Draper	Appointed	29/09/2021

Registration numbers:	Charity	1183238
	Company	9500084

Registered Office and Operational Address:	5 Abbotside Close
	Ouston
	Chester le Street
	DH2 1TQ

Independent Examiner:	G. D. O'Hehir & Co Ltd
	Chartered Certified Accountants
	Barnfield Road
	Spennymoor
	Durham
	DL16 6EA

Bankers:	Barclays Bank PLC
	215 High Street
	Gateshead
	NE8 1BX

TRUSTEE REPORT

Our Trustees are –

Pamela Gustard

Brett Wilkinson

Clair Johnston

Vanessa Madden

A Draper

Welcome to our 2023 AGM

Since the last AGM we have continued to grow.

Many fundraising events have taken place this year,

Climbing Wall

Great North Run

Salsa Evening

Coast to Coast Bike Ride

Raffles, Client's sales and much much more.

This funding has enabled NAUK to increase emotional support (we now have a councillor once a week) More physio support has also been organised.

We have been able to organise outside activities:

Adaptive Surfing

Climbing Wall

Pot-a-doodle Glamping Pods

Sunderland University –

We are providing short term placements for 2nd year medical and psychology students once again. Medical students are able to interact with our clients in a community setting. There are plans to continue with this practice and a new cohort of students is planned. 6 will start very soon.

We will continue to work with other agencies and groups to support our clients in 2023/24

We would like to thank everyone for their continued support

Staff and volunteers for their dedication. Without you NAUK would not be the success it is today.

We would also like to say a huge thank you to Trina Walker (Centre Manager) for her continuing support and help liaising with Ouston Community Centre.

We would like to thank everyone for their continued support

**Independent Examiner's Report
Year to 31st March 2023**

Independent examiners report to the trustees of NeuroActive UK

I report of the financial statements of the charity for the year 1st April 2022 to 31st March 2023, which set out on the pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. Follow procedures laid down in the general directions given by the Charities Commission under section 145 (5) (b) of the Charities Act
3. State whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of accounts represented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning those matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts represent a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Report (continued)
Year to 31st March 2023

Independent examiners report to the trustees of NeuroActive UK

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:
the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts did not accord with the such records; or
the accounts did not comply with the applicable requirements under section 396 of the Companies A 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

I 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 should be reached.

Signed  _____

Dated 14/11/2023 _____

G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Barnfield Road
Spennymoor
Durham
DL16 6EA

NeuroActiveUk

Statement of Financial Activities (Incorporating income and expenditure account) Year to 31st March 2023

		Unrestricted funds £ 2023	Restricted funds £ 2023	Total funds £ 2023
	Note			
Income from:				
Donations	2	1,256		1,256
Support Services	3	106,922	-	106,922
Total Income		108,178	-	108,178
Expenditure on:				
Fundraising Activities	4	-	-	-
Support Services	5	103,833	-	103,833
Total Expenditure		103,833	-	103,833
Net Incoming Resources		4,345	-	4,345
Total funds brought forward		7,517	5,500	13,017
Total funds at 31st March 2023		11,862	5,500	17,362

The notes on pages 8 to 13 form part of these financial statements

NeuroActiveUk
Balance Sheet
As at 31st March 2023

	Note	31st March 2023		31stMarch 2022	
		£	£	£	£
Current Assets					
Debtors	8	2,740		-	
Cash at bank and in hand		15,071		13,736	
		<u>17,811</u>		<u>13,736</u>	
Creditors: amounts falling due within 1 year	9	449		719	
Net current assets			<u>17,362</u>		<u>13,017</u>
Net Assets			<u>17,362</u>		<u>13,017</u>
Charity Funds:					
Restricted Funds	10		6,040		6,040
Unrestricted Funds	10		11,322		6,977
Total Funds			<u>17,362</u>		<u>13,017</u>

NeuroActiveUK
Balance Sheet (continued)
As at 31st March 2023

The company was entitled to exemption from audit under s477 of the Companies House Act 2006 re to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of th Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Compani Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

14 Nov 2023

Approved by the Board of Directors and Trustees on and signed by on their beh



14 Nov 2023

.....

Date:

Mrs D Mitchell
Trustee and Company Director

NeuroActiveUK
Notes to the financial statements
As at 31st March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been consistently applied.

a) Basis of preparation of financial statements

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015; and the Companies Act 2006 and the Charities Act 2011.

b) Fund accounting

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

Designated funds are general funds which have been set aside by the trustees for a specific purpose.

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

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity has entitlement of the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kinds are included in the statement of financial activities at a reasonable estimate of their value at the time they are utilised by the charity, with the equivalent amount being recognised as charitable expenditure. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of donation.

d) Resources expended

Expenditure is recognised on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

NeuroActiveUK

1. Accounting policies (continued)

Support costs are those costs incurred directly in the support of expenditure on the objects of the charity. They include governance costs, which are those incurred in connection with the administrative of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

b) Going concern basis

The financial statements have been prepared on a going concern basis. The trustees consider this to be appropriate as they project the level of donations and trading activities to be sufficient to exceed operating costs.

2. Donations

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Donations	-	-	-
Grants Receivable	1,244	-	1,244
Job Retention Scheme	-	-	-
Interest	12	-	12
	1,256	-	1,256

All income from donations related to unrestricted funds.

3. Other trading activities

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Meals on Wheels Service	15,646	-	15,646
Gym	-	-	-
Day Unit Support	91,277	-	91,277
	106,922	-	106,922

All income from support related services related to unrestricted funds.

4. Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Fundraising events	-	-	-
	-	-	-

All expenditure for fundraising events related to unrestricted funds.

Notes to the financial statements
As at 31st March 2023

5. Analysis of resources expended by activities

	Direct Costs	Support	Total
	2023	Costs	funds
	2023	2023	2023
	£	£	£
Provision of charitable activities	56,828	47,005	103,833
	<u>56,828</u>	<u>47,005</u>	<u>103,833</u>

All expenditure on charitable activities related to unrestricted funds.

6. Support Costs

	Note	Total funds	Total funds
		2023	2022
		£	£
Wages and salaries	7	23,318	22,908
Premises Costs		17,261	13,684
Office running costs		3,861	3,626
Accountancy		1,597	1,177
Travel		968	626
Staff Training		-	-
		<u>47,005</u>	<u>42,021</u>

7. Staff costs

	Total funds	Total funds
	2023	2022
	£	£
Wages and Salaries	23,318	22,908
Employers Pension	-	-
Social Security costs	-	-
	<u>23,318</u>	<u>22,908</u>

The average monthly number of employees during the period was:

	2023	2022
Support	<u>3</u>	<u>3</u>

No employee received remuneration in excess of £10,000

Notes to the financial statements
As at 31st March 2023

8. Debtors	31st March 2023 £	31st March 2022 £
Trade Debtors	2,740	-
	<u>2,740</u>	<u>-</u>
9. Creditors	31st March 2023 £	31st March 2022 £
Amounts falling due within 1 year		
Trade creditors	49	49
Other taxation and social security	-	270
Accruals	400	400
Loans from directors	-	-
	<u>449</u>	<u>719</u>

10. Statement of funds

	1st April 2022 £	Transfers £	Incoming Resources £	Resources Expended £	31st March 2023 £
General funds	6,977	-	108,178	103,833	11,322
Restricted funds	5,500	-	-	-	5,500
M Hartburn	540	-	-	-	540
Total funds	<u>13,017</u>	<u>-</u>	<u>108,178</u>	<u>103,833</u>	<u>17,362</u>

The M Hartburn fund has been set aside for future requests of support toward the costs of services for those unable to source external funding

11. Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current Assets	17,811	-	17,811
Creditors due within 1 year	449	-	449
	<u>17,362</u>	<u>-</u>	<u>17,362</u>



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Tue, 14th Nov 2023 15:15:39 UTC	Mrs Debra Mitchell - Signer (e250ba2dd2350d0bbcf44310f84b1f72)

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Accounts

NeuroActiveUK
Company Limited by Guarantee

Trustees Report and Financial Statements
for Year to 31st March 2022

Charity Number: 1183238
Company Registration Number: 09500084

Contents

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Reference and Administrative details

Year to 31st March 2022

Trustees and Directors:	G Mitchell	Appointed	19/03/2015
	D Mitchell	Appointed	01/04/2018
	A Purdy	Appointed	01/04/2018
	C Johnson	Appointed	20/02/2019
	B Wilkinson	Appointed	20/02/2019
	V Madden	Appointed	01/04/2020
	P Gustard	Appointed	01/04/2020
	A Draper	Appointed	29/09/2021

Registration numbers:	Charity	1183238
	Company	9500084

Registered Office and Operational Address:	Ouston Community Centre
	Iris Crescent
	Ouston
	Chester le Street
	DH2 1RJ

Independent Examiner:	G. D. O’Hehir & Co Ltd
	Chartered Certified Accountants
	Barnfield Road
	Spennymoor
	Durham
	DL16 6EA

Bankers:	Barclays Bank PLC
	215 High Street
	Gateshead
	NE8 1BX

TRUSTEE REPORT

Our Trustees are –

Pamela Gustard

Brett Wilkinson

Clair Johnston

Vanessa Madden

A Draper

NeuroActive has had a very successful year post pandemic.

In the past year we have received funding from Karbon Homes to provide a free hot meal to the most vulnerable in our community.

Karbon Homes also featured NeuroActive within their magazine. It told our story and featured one of our easy recipes. This magazine is received by many tenants around the northeast. We were very proud to work with Karbon Homes and the article was well received. We have also received funding from Arnold Clarke and Albert Hunt. The grants we have received from these two organisations has enabled us to purchase a new motomed.

We have established partnerships with the following organisations:

Sunderland University –

We provide short term placements for 2nd year medical and psychology students. Medical students are able to interact with our clients in a community setting There are plans to continue with this practice and a new cohort of students is planned.

We will continue to work with other agencies and groups to support our clients in 2023

We would like to thank everyone for their continued support

**Independent Examiner's Report
Year to 31st March 2022**

Independent examiners report to the trustees of NeuroActive UK

I report of the financial statements of the charity for the year 1st April 2021 to 31st March 2022, which are set out on the pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. Follow procedures laid down in the general directions given by the Charities Commission under section 145 (5) (b) of the Charities Act
3. State whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts represented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning those matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts represent a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Report (continued)
Year to 31st March 2022

Independent examiners report to the trustees of NeuroActive UK

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts did not accord with the such records; or

the accounts did not comply with the applicable requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or

the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

I 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 should be reached.



Signed

Dated

05/10/2022

G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Barnfield Road
Spennymoor
Durham
DL16 6EA

Statement of Financial Activities
(Incorporating income and expenditure account)
Year to 31st March 2022

		Unrestricted funds £ 2022	Restricted funds £ 2022	Total funds £ 2022
	Note			
Income from:				
Donations	2	5,221		5,221
Support Services	3	47,390	-	47,390
Total Income		52,611	-	52,611
Expenditure on:				
Fundraising Activities	4	-	-	-
Support Services	5	71,929	-	71,929
Total Expenditure		71,929	-	71,929
Net Incoming Resources	-	19,318	- -	19,318
Total funds brought forward		26,835	5,500	32,335
Total funds at 31st March 2022		7,517	5,500	13,017

The notes on pages 8 to 13 form part of these financial statements

Balance Sheet
As at 31st March 2022

		31st March 2022		31stMarch 2021	
	Note	£	£	£	£
Current Assets					
Debtors	8	-		12,209	
Cash at bank and in hand		13,736		26,660	
		<u>13,736</u>		<u>38,869</u>	
Creditors: amounts falling due within 1 year	9	<u>719</u>		<u>6,534</u>	
Net current assets			<u>13,017</u>		<u>32,335</u>
Net Assets			<u>13,017</u>		<u>32,335</u>
Charity Funds:					
Restricted Funds	10		6,040		6,040
Unrestricted Funds	10		<u>6,977</u>		<u>26,295</u>
Total Funds			<u>13,017</u>		<u>32,335</u>

Balance Sheet (continued)

As at 31st March 2022

The company was entitled to exemption from audit under s477 of the Companies House Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board of Directors and Trustees on 04/10/2022 and signed by on their behalf by:



Mrs D Mitchell
Trustee and Company Director

Date: 05/10/2022

NeuroActiveUK
Notes to the financial statements
As at 31st March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been consistently applied.

a) Basis of preparation of financial statements

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015; and the Companies Act 2006 and the Charities Act 2011.

b) Fund accounting

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

Designated funds are general funds which have been set aside by the trustees for a specific purpose.

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

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity has entitlement of the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kinds are included in the statement of financial activities at a reasonable estimate of their value at the time they are utilised by the charity, with the equivalent amount being recognised as charitable expenditure. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost of quantifiable and measurable. No income is recognised where there is now financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of donation.

d) Resources expended

Expenditure is recognised on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

NeuroActiveUK

1. Accounting policies (continued)

Support costs are those costs incurred directly in the support of expenditure on the objects of the charity. They include governance costs, which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

b) Going concern basis

The financial statements have been prepared on a going concern basis. The trustees consider this to be appropriate as they project the level of donations and trading activities to be sufficient to exceed operating costs.

2. Donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	1,315	-	1,315
Grants Receivable	3,905	-	3,905
Job Retention Scheme	-	-	-
Interest	1	-	1
	5,221	-	5,221

All income from donations related to unrestricted funds.

3. Other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Meals on Wheels Service	4,035	-	4,035
Gym	-	-	-
Day Unit Support	43,355	-	43,355
	47,390	-	47,390

All income from support related services related to unrestricted funds.

4. Expenditure on raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fundraising events	-	-	-
	-	-	-

All expenditure for fundraising events related to unrestricted funds.

Notes to the financial statements

As at 31st March 2022

5. Analysis of resources expended by activities

	Direct Costs	Support	Total
	2022	Costs	funds
	2022	2022	2022
	£	£	£
Provision of charitable activities	29,908	42,021	71,929
	<u>29,908</u>	<u>42,021</u>	<u>71,929</u>

All expenditure on charitable activities related to unrestricted funds.

6. Support Costs

	Note	Total funds	Total funds
		2022	2021
		£	£
Wages and salaries	7	22,908	24,370
Premises Costs		13,684	9,597
Office running costs		3,626	3,005
Accountancy		1,177	1,494
Travel		626	633
Staff Training		-	1,600
		<u>42,021</u>	<u>40,699</u>

7. Staff costs

	Total funds	Total funds
	2022	2021
	£	£
Wages and Salaries	22,908	24,370
Employers Pension	-	-
Social Security costs	-	-
	<u>24,370</u>	<u>24,370</u>

The average monthly number of employees during the period was:

	2022	2021
Support	<u>3</u>	<u>3</u>

No employee received remuneration in excess of £10,000

Notes to the financial statements
As at 31st March 2022

8. Debtors	31st March 2022	31st March 2021
	£	£
Other debtors	-	12,210
	-	12,210
9. Creditors	31st March 2022	31st March 2021
Amounts falling due within 1 year	£	£
Trade creditors	49	1,920
Other taxation and social security	270	56
Accruals	400	400
Loans from directors	-	4,158
	719	6,534

10. Statement of funds

	1st April 2021	Transfers	Incoming Resources	Resources Expended	31st March 2022
	£	£	£	£	£
General funds	26,295	-	52,611	71,929	6,977
Restricted funds	5,500	-	-	-	5,500
M Hartburn	540	-	-	-	540
Total funds	32,335	-	52,611	71,929	13,017

The M Hartburn fund has been set aside for future requests of support toward the costs of services for those unable to source external funding

11. Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Current Assets	13,736	-	13,736
Creditors due within 1 year	719	-	719
	13,017	-	13,017

Accounts

NeuroActiveUK
Company Limited by Guarantee

Trustees Report and Financial Statements
for Year to 31st March 2021

Charity Number: 1183238
Company Registration Number: 09500084

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NeuroActiveUK

Reference and Administrative details

Year to 31st March 2021

Trustees and Directors:	G Mitchell	Appointed	19/03/2015
	D Mitchell	Appointed	01/04/2018
	A Purdy	Appointed	01/04/2018
	C Johnson	Appointed	20/02/2019
	B Wilkinson	Appointed	20/02/2019
	V Madden	Appointed	01/04/2020
	P Gustard	Appointed	01/04/2020

Registration numbers:	Charity	1183238
	Company	9500084

Registered Office and Operational Address:	Ouston Community Centre
	Iris Crescent
	Ouston
	Chester le Street
	DH2 1RJ

Independent Examiner:	G. D. O’Hehir & Co Ltd
	Chartered Certified Accountants
	Barnfield Road
	Spennymoor
	Durham
	DL16 6EA

Bankers:	Barclays Bank PLC
	215 High Street
	Gateshead
	NE8 1BX

TRUSTEE REPORT

NeuroactiveUK- This will be our second ANNUAL GENERAL MEETING which again has been delayed because of Covid 19.

Our Trustees are –

Pamela Gustard

Brett Wilkinson

Clair Johnston

Vanessa Madden

Since our last meeting we have continued to supply our services to include a free meals to vulnerable adults within the community which ended in August this year due to the original project funding ending.

We have been able to have our Specialist Neuro Physio sessions extended from twice a month to once a week and from 13th September this will be will extend to twice and week. In October we change Physio companies from Tees Neuro to Durham Reach to ensure clients continued support.

Our Funders this year have been,

Area Action Partnership (AAP)

National Lottery

William Leech

Barbour

Karbon Homes

Masonic Charitable Foundation

(Free Meals Project, Employing Fixed Term Cook)

Free Meals Project

Specialist Therapy

Specialist Physio

Specialist Physio

Specialist Equipment

We would like to thank our funders for believing in the work we do.

On the 1st September 21 Nicola Craggs NAUK Accountant for the last 3 years gave notice that she was to cease trade giving us 20 days to find a new accountant unfortunately she left without completing the end of year accounts we have now asked another accountant to prepare at short notice.

Paul O Hehir of G. D. O Hehir & Co Ltd will be NAUKs new accountant once confirmed and appointed by the NAUK board of Trustees at the AGM .

NAUK would like to thank our staff and volunteers for their ongoing support and hard work and dedication together making Team NAUK something to be proud of, we would also like to thank our board of Trustees and Directors for their support and believing in NAUK also the Centre Manager of Ouston Community Centre for her help and continued support. NAUK is going from strength to strength and it has proven to be a much needed service for adults who have a acquired brain injury or sustained a stroke.

**Independent Examiner's Report
Year to 31st March 2021**

Independent examiners report to the trustees of NeuroActive UK

I report of the financial statements of the charity for the year 1st April 2020 to 31 - March 2021, which are set out on the pages 5 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act
2. Follow procedures laid down in the general directions given by the Charities Commission under section 145 (5) (b) of the Charities Act
3. State whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts represented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning those matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts represent a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Report (continued)
Year to 31st March 2021

Independent examiners report to the trustees of NeuroActive UK

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts did not accord with the such records; or

the accounts did not comply with the applicable requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or

the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

I 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 should be reached.



Signed

Dated

24/11/2021

G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Barnfield Road
Spennymoor
Durham
DL16 6EA

Statement of Financial Activities
(Incorporating income and expenditure account)
Year to 31st March 2021

		Unrestricted funds £ 2021	Restricted funds £ 2021	Total funds £ 2021
	Note			
Income from:				
Donations	2	36,809	5,500	42,309
Support Services	3	44,561	-	44,561
Total Income		81,370	5,500	86,870
Expenditure on:				
Fundraising Activities	4	-	-	-
Support Services	5	65,524	-	65,524
Total Expenditure		65,524	-	65,524
Net Incoming Resources		15,846	5,500	21,346
Total funds brought forward		10,989	-	10,989
Total funds at 31st March 2021		26,835	5,500	32,335

The notes on pages 8 to 13 form part of these financial statements

Balance Sheet
As at 31st March 2021

		31st March 2021		31stMarch 2020	
	Note	£	£	£	£
Current Assets					
Debtors	8	12,209		8,497	
Cash at bank and in hand		26,660		6,997	
		<u>38,869</u>		<u>15,494</u>	
Creditors: amounts falling due within 1 year	9	<u>6,534</u>		<u>4,505</u>	
Net current assets			<u>32,335</u>		<u>10,989</u>
Net Assets			<u>32,335</u>		<u>10,989</u>
Charity Funds:					
Restricted Funds	10	6,040		540	
Unrestricted Funds	10	26,295		10,449	
Total Funds		<u>32,335</u>		<u>10,989</u>	

Balance Sheet (continued)

As at 31st March 2021

The company was entitled to exemption from audit under s477 of the Companies House Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Board of Directors and Trustees on 24/11/2021 and signed by on their behalf by:

A handwritten signature in black ink, appearing to read 'D Mitchell', with a small flourish at the end.

Mrs D Mitchell
Trustee and Company Director

NeuroActiveUK
Notes to the financial statements
As at 31st March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been consistently applied.

a) Basis of preparation of financial statements

The financial statements have been prepared under historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015; and the Companies Act 2006 and the Charities Act 2011.

b) Fund accounting

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

Designated funds are general funds which have been set aside by the trustees for a specific purpose.

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

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity has entitlement of the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kinds are included in the statement of financial activities at a reasonable estimate of their value at the time they are utilised by the charity, with the equivalent amount being recognised as charitable expenditure. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost of quantifiable and measurable. No income is recognised where there is now financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of donation.

d) Resources expended

Expenditure is recognised on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs can not be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

NeuroActiveUK

1. Accounting policies (continued)

Support costs are those costs incurred directly in the support of expenditure on the objects of the charity. They include governance costs, which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

b) Going concern basis

The financial statements have been prepared on a going concern basis. The trustees consider this to be appropriate as they project the level of donations and trading activities to be sufficient to exceed operating costs.

2. Donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	3,774	5,500	9,274
Grants Receivable	29,930	-	29,930
Job Retention Scheme	3,103	-	3,103
Interest	2	-	2
	36,809	5,500	42,309

Part of donation received related to restricted funds.

3. Other trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Meals on Wheels Service	3,112	-	3,112
Gym	-	-	-
Day Unit Support	41,449	-	41,449
	44,561	-	44,561

All income from support related services related to unrestricted funds.

4. Expenditure on raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fundraising events	-	-	-
	-	-	-

All expenditure for fundraising events related to unrestricted funds.

Notes to the financial statements

As at 31st March 2021

5. Analysis of resources expended by activities

	Direct Costs	Support	Total
	2021	Costs	funds
	£	2021	2021
		£	£
Provision of charitable activities	24,825	40,699	65,524
	<u>24,825</u>	<u>40,699</u>	<u>65,524</u>

All expenditure on charitable activities related to unrestricted funds.

6. Support Costs

	Note	Total funds	Total funds
		2021	2020
		£	£
Wages and salaries	7	24,370	17,315
Premises Costs		9,597	9,320
Office running costs		3,005	2,483
Accountancy		1,494	996
Travel		633	662
Staff Training		1,600	488
		<u>40,699</u>	<u>31,264</u>

7. Staff costs

	Total funds	Total funds
	2021	2020
	£	£
Wages and Salaries	24,370	17,315
Employers Pension	-	-
Social Security costs	-	-
	<u>24,370</u>	<u>24,370</u>

The average monthly number of employees during the period was:

	2021	2020
Support	<u>3</u>	<u>3</u>

No employee received remuneration in excess of £10,000

Notes to the financial statements

As at 31st March 2021

8. Debtors	31st March 2021	31st March 2020
	£	£
Other debtors	12,210	8,497
	<u>12,210</u>	<u>8,497</u>

9. Creditors	31st March 2021	31st March 2020
	£	£
Amounts falling due within 1 year		
Trade creditors	1,920	250
Other taxation and social security	56	97
Accruals	400	-
Loans from directors	4,158	4,158
	<u>6,534</u>	<u>4,505</u>

10. Statement of funds

	1st April 2020	Transfers	Incoming Resources	Resources Expended	31st March 2021
	£	£	£	£	£
General funds	10,449	-	81,370	65,524	26,295
Restricted funds	-	-	5,500	-	5,500
M Hartburn	540	-	-	-	540
Total funds	10,989	-	86,870	65,524	32,335

The M Hartburn fund has been set aside for future requests of support toward the costs of services for those unable to source external funding

11. Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Current Assets	38,869	6,040	32,829
Creditors due within 1 year	6,534	-	6,534
	<u>32,335</u>	<u>6,040</u>	<u>26,295</u>

