

**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

|                                |             |           |            |
|--------------------------------|-------------|-----------|------------|
| <b>Trustees and Directors:</b> | 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 |

|                              |         |         |
|------------------------------|---------|---------|
| <b>Registration numbers:</b> | Charity | 1183238 |
|                              | Company | 9500084 |

|                                                       |                         |
|-------------------------------------------------------|-------------------------|
| <b>Registered Office and<br/>Operational Address:</b> | Ouston Community Centre |
|                                                       | Iris Crescent           |
|                                                       | Ouston                  |
|                                                       | Chester le Street       |
|                                                       | DH2 1RJ                 |

|                              |                                 |
|------------------------------|---------------------------------|
| <b>Independent Examiner:</b> | G. D. O’Hehir & Co Ltd          |
|                              | Chartered Certified Accountants |
|                              | Barnfield Road                  |
|                              | Spennymoor                      |
|                              | Durham                          |
|                              | DL16 6EA                        |

|                 |                   |
|-----------------|-------------------|
| <b>Bankers:</b> | 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 1<sup>st</sup> 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<br>funds<br>£<br>2021 | Restricted<br>funds<br>£<br>2021 | Total<br>funds<br>£<br>2021 |
|---------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|
|                                       | <b>Note</b> |                                    |                                  |                             |
| Income from:                          |             |                                    |                                  |                             |
| Donations                             | <b>2</b>    | 36,809                             | 5,500                            | 42,309                      |
| Support Services                      | <b>3</b>    | 44,561                             | -                                | 44,561                      |
| <b>Total Income</b>                   |             | <b>81,370</b>                      | <b>5,500</b>                     | <b>86,870</b>               |
| Expenditure on:                       |             |                                    |                                  |                             |
| Fundraising Activities                | <b>4</b>    | -                                  | -                                | -                           |
| Support Services                      | <b>5</b>    | 65,524                             | -                                | 65,524                      |
| <b>Total Expenditure</b>              |             | <b>65,524</b>                      | <b>-</b>                         | <b>65,524</b>               |
| Net Incoming Resources                |             | 15,846                             | 5,500                            | 21,346                      |
| Total funds brought forward           |             | 10,989                             | -                                | 10,989                      |
| <b>Total funds at 31st March 2021</b> |             | <b>26,835</b>                      | <b>5,500</b>                     | <b>32,335</b>               |

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

**Balance Sheet**  
**As at 31st March 2021**

|                                              |             | <b>31st March 2021</b> |                      | <b>31stMarch 2020</b> |                      |
|----------------------------------------------|-------------|------------------------|----------------------|-----------------------|----------------------|
|                                              | <b>Note</b> | <b>£</b>               | <b>£</b>             | <b>£</b>              | <b>£</b>             |
| Current Assets                               |             |                        |                      |                       |                      |
| Debtors                                      | <b>8</b>    | 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 | <b>9</b>    | <u>6,534</u>           |                      | <u>4,505</u>          |                      |
| Net current assets                           |             |                        | <u>32,335</u>        |                       | <u>10,989</u>        |
| <b>Net Assets</b>                            |             |                        | <u><b>32,335</b></u> |                       | <u><b>10,989</b></u> |
| Charity Funds:                               |             |                        |                      |                       |                      |
| Restricted Funds                             | <b>10</b>   | 6,040                  |                      | 540                   |                      |
| Unrestricted Funds                           | <b>10</b>   | 26,295                 |                      | 10,449                |                      |
| <b>Total Funds</b>                           |             | <u><b>32,335</b></u>   |                      | <u><b>10,989</b></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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations            | 3,774                              | 5,500                            | 9,274                       |
| Grants Receivable    | 29,930                             | -                                | 29,930                      |
| Job Retention Scheme | 3,103                              | -                                | 3,103                       |
| Interest             | 2                                  | -                                | 2                           |
|                      | <b>36,809</b>                      | <b>5,500</b>                     | <b>42,309</b>               |

Part of donation received related to restricted funds.

### 3. Other trading activities

|                         | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|
| Meals on Wheels Service | 3,112                              | -                                | 3,112                       |
| Gym                     | -                                  | -                                | -                           |
| Day Unit Support        | 41,449                             | -                                | 41,449                      |
|                         | <b>44,561</b>                      | <b>-</b>                         | <b>44,561</b>               |

All income from support related services related to unrestricted funds.

### 4. Expenditure on raising funds

|                    | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------|------------------------------------|----------------------------------|-----------------------------|
| Fundraising events | -                                  | -                                | -                           |
|                    | <b>-</b>                           | <b>-</b>                         | <b>-</b>                    |

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**

|                                    | <b>Direct Costs</b> | <b>Support</b> | <b>Total</b>  |
|------------------------------------|---------------------|----------------|---------------|
|                                    | <b>2021</b>         | <b>Costs</b>   | <b>funds</b>  |
|                                    | <b>£</b>            | <b>2021</b>    | <b>2021</b>   |
|                                    |                     | <b>£</b>       | <b>£</b>      |
| 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**

|                      | <b>Note</b> | <b>Total funds</b> | <b>Total funds</b> |
|----------------------|-------------|--------------------|--------------------|
|                      |             | <b>2021</b>        | <b>2020</b>        |
|                      |             | <b>£</b>           | <b>£</b>           |
| Wages and salaries   | <b>7</b>    | 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**

|                       | <b>Total funds</b> | <b>Total funds</b> |
|-----------------------|--------------------|--------------------|
|                       | <b>2021</b>        | <b>2020</b>        |
|                       | <b>£</b>           | <b>£</b>           |
| 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:

|         | <b>2021</b> | <b>2020</b> |
|---------|-------------|-------------|
| 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**

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

| <b>9. Creditors</b>                | <b>31st March<br/>2021</b> | <b>31st March<br/>2020</b> |
|------------------------------------|----------------------------|----------------------------|
|                                    | <b>£</b>                   | <b>£</b>                   |
| 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**

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

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**

|                             | <b>Unrestricted<br/>funds<br/>2021</b> | <b>Restricted<br/>funds<br/>2021</b> | <b>Total<br/>funds<br/>2021</b> |
|-----------------------------|----------------------------------------|--------------------------------------|---------------------------------|
|                             | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        |
| 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>                   |









