

NeuroActiveUK

Company Limited by Guarantee

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

Charity Number: 1183238

Company Registration Number: 09500084

Contents

	Page
Reference and Administrative Details	1
Trustees Report	2
Independent Examiner's Report	3
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	8

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
	<u>-</u>	<u>12,210</u>
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
	<u>719</u>	<u>6,534</u>

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
	<u>13,017</u>	<u>-</u>	<u>13,017</u>