

# WALTHAM FOREST DISABILITY RESOURCE CENTRE

England & Wales · Charity number 800350

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02235286](#)

**Registered** 1988-11-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 90 Crownfield Road  
London  
E15 2BG

**Phone** 02085341589

**Email** [wfdisabilityresourcecentre@gmail.com](mailto:wfdisabilityresourcecentre@gmail.com)

## Activities

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**Objects:** (1) TO RELIEVE PERSONS WITH PHYSICAL OR SENSORY DISABILITIES RESIDENT IN WALTHAM FOREST BY THE PROVISION OF A CENTRE TO BE KNOWN AS THE WALTHAM FOREST DISABILITY RESOURCE CENTRE THROUGH WHICH SUCH PERSONS MAY REALISE THEIR FULL POTENTIAL AS INDIVIDUALS AND AS MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. THE CENTRE SHALL BE FOR THE BENEFIT OF ALL PEOPLE WITH PHYSICAL OR SENSORY DISABILITIES IRRESPECTIVE OF THEIR DISABILITY, SEX, SEXUAL ORIENTATION, RELIGION OR ETHNIC ORIGIN. (2) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER REPRESENTATIVES OF THE STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATION ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

**Activities:** Waltham Forest Disability Resource Centre is a Limited company and charity set up in order to relieve disabled persons by the provision of services for them in order to help them reach their full potential. WFDRC is run by a management committee selected from its users and employs people who identify as having a disability.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** WALTHAM FOREST
- Waltham Forest

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,045	£93,015	-	-
2024-03-31	£110,025	£114,332	-	-
2023-03-31	£100,034	£104,997	-	-
2022-03-31	£115,671	£117,567	-	-
2021-03-31	£96,326	£90,937	-	-

## Trustees

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Name	Role	Appointed
Beryl Carol Streader		2014-01-30
KAUSAR BUTT		2014-01-29

**WALTHAM FOREST DISABILITY RESOURCE CENTRE**

England & Wales - Charity number 800350

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# Accounts

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REGISTERED COMPANY NUMBER: 2235286 (England and Wales)  
REGISTERED CHARITY NUMBER: 800350

Financial Statements for the Year Ended 31 March  
2025

Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Contents of the Financial Statements for the  
Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

2235286 (England and Wales)

**Registered Charity number**

800350

**Registered office**

90 Crownfield Road

London

E15 2BG

**Trustees**

Mrs B Streader

Mrs K Butt

Mr J. Malik (Deceased December 2024)

Miss D Best

**Company Secretary**

Ms P A Stanley

**Bankers**

The Co-operative Bank Plc

195 High Road

Wood Green

London

N22 6DP

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The year was the most difficult time for the Centre. Last year's report identified future uncertainty and this year it became clear that the Centre was no longer viable.

It was decided to end services in December 2024.

Alternative arrangements were made with London Borough of Waltham Forest (LBWF) to ensure continuity of care for our most vulnerable clients.

By agreement with our landlord, LBWF, our premises were vacated and keys returned.

There were no employees after December 2025.

Ill health of trustees and the company secretary prevented termination of the charity, which is now expected to be finalised in 2025-26. Final voluntary liquidation and removal from the registers of Companies House and the Charity Commission are likely to take until later in 2026.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Waltham Forest Disability Resource Centre was originally established in 1988 to relieve persons with physical and/or sensory impairments resident in Waltham Forest. Since 2015 the Centre was open to residents from neighbouring boroughs as well as Waltham Forest. It offered services to people with a range of needs, including people with learning disabilities, physical and sensory impairments and long-term health conditions.

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1988 and was also registered as a charity on 24 March 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each trustee is required to contribute an amount not exceeding £1.00.

Elected Trustees, who are also directors for the purpose of company law, serve for a period of two years after which they must be re-elected at the next Annual General Meeting. All trustees give up their time freely and no trustee remuneration was paid in the year.

**Organisational structure**

Waltham Forest Disability Resource Centre has a Management Committee which is responsible for the strategic direction and policy of the Charity.

The Committee has involved service users, volunteers and staff in regular DRC planning meetings whenever possible. But, as reported last year, this was very difficult from 2023-24, due to the demise and ill health of several Committee members, staff and volunteers.

A scheme of delegation was in place and the day-to-day responsibility for the provision of the services rested with the Centre Manager, who obtained agreement from the Chair by telephone or email for any significant actions.

**Risk management**

Insurance cover is in place and appropriate Disclosure and Barring Service (DBS) checks were made on all staff and

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

volunteers. Procedures were in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

**Volunteers**

The Centre was always grateful to work with local people who provide support and befriending as volunteers, help with fundraising and as Course/Activity tutors.

**FINANCIAL REVIEW**

A small surplus of £30 was generated, from income of £93,045. Reserves are now minimal and being used for essential administrative items. At the year end reserves were small, at £4,819. By November 2025 the reserve had dropped to £2,653 and there will be further essential administrative expenses.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Waltham Forest Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law, are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the board of Trustees:**

**December 2025**

**Waltham Forest Disability Resource Centre**  
**(A Company Limited By Guarantee)**

**Statement of Financial Activities**

	Unrestricted fund	Restricted funds	Total funds 2025	Total fund 2024
Notes	£	£	£	£
<b>INCOMING RESOURCES</b>				
Grants & donations				<b>23,909</b>
Charitable activities	93,045		93,045	<b>86,116</b>
				<b>110,025</b>
<b>Total incoming resources</b>	<b>93,045</b>		<b>93,045</b>	
<b>RESOURCES EXPENDED</b>				
Costs of generating funds				
Charitable activities	93,015		93,015	
	102,015		102,015	
Governance costs incl. redundancy payments				2,172
<b>Total resources expended</b>	<b>93,015</b>		<b>93,015</b>	<b>114,332</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>				
	30	0	30	<b>(4,307)</b>
Fund balances at 1 April 2024			4,789	<b>9,096</b>
<b>Fund balance at 31 March 2025</b>			<b>4,819</b>	<b>4,789</b>

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By Guarantee)**

**BALANCE SHEET At 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/3/25 Total £	31/3/24 Total £
<b>FIXED ASSETS</b>					
Tangible assets		--	-	-	-
<b>CURRENT ASSETS</b>					
Debtors			-		
Cash at bank and in hand		4,819		4,819	4789
Creditors					
NET CURRENT ASSETS		<u>4,819</u>		<u>4,819</u>	<u>4,789</u>
<b>FUNDS</b>					
Unrestricted funds:				4,819	4,789
Restricted funds					
<b>TOTAL FUNDS</b>				<u>4,819</u>	<u>4,789</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Notes to the Financial Statements  
for the Year Ended 31 March  
2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Expenditure relating to Disability Resource Centre are those elements of expenditure directly incurred in performing these activities.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3 years
Fixtures, fittings & equipment	5 years

**Capitalisation thresholds**

The company establishes £75 as the threshold amount for minimum capitalisation of tangible property. Any items costing below this amount will be expensed in the company's annual financial statements.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By Guarantee)**

**Notes to the Financial Statements -  
continued**

**1. DONATIONS AND LEGACIES**

	<b>£</b>	<b>£</b>
Donations and grants	0	23,909

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>2025</b>	<b>20234</b>
	<b>£</b>	<b>£</b>
Services to other organisations, fundraising events and room hire		15,244
Customers fees and charges	93,045	86,116

**4. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank interest	-	-
	<u>          </u>	<u>          </u>

**5. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Grants				23,909
Miscellaneous income				15,244
			0	39,153

**6. TOTAL RESOURCES EXPENDED**

Costs of activities generating funds		<b>9,147</b>
Governance costs including redundancy payments		<b>2,172</b>
Charitable activities	<b>93,015</b>	<b>103,013</b>
	<b>93,015</b>	<b>114,332</b>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Notes to the Financial Statements -  
continued**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8. Employees		
	<b>2025</b>	<b>2024</b>
Wages and salaries	63,264	64,626
Redundancy payments		
HMRC and Pensions	3,417	8,507
	<hr/>	<hr/>
	<u>66,681</u>	<u>73,133</u>

No employees received remuneration of £60,000 or more.

**12. TANGIBLE FIXED ASSETS**

Existing plant, machinery, fixtures and machinery had no book value in year ending 31 March 2024 due to age.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors		
Prepayments and accrued income		
	<hr/>	<hr/>
Trade creditors		
Taxation and social security		
Other creditors		

<b>14. Analysis of net assets between funds</b>	Unrestricted funds	Restricted funds	TOTAL
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets			
Current assets	4,819	0	4,819
Creditors	4,819	0	4,819

**15. LIQUIDATION**

During the year the trustees concluded that the charity was unable to continue as a going concern. The charity ceased providing services and vacated its rented premises in December 2024. Illness prevented the trustees legally terminating the charity by March 2025 but it is expected to progress to voluntary liquidation in 2026.

**WALTHAM FOREST DISABILITY RESOURCE CENTRE**

England & Wales - Charity number 800350

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# Accounts

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REGISTERED COMPANY NUMBER: 2235286 (England and Wales)  
REGISTERED CHARITY NUMBER: 800350

Financial Statements for the Year Ended 31 March  
2024

Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Contents of the Financial Statements for the  
Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
2235286 (England and Wales)

**Registered Charity number**  
800350

**Registered office**  
90 Crownfield Road  
London  
E15 2BG

**Trustees**

Mrs B Streader  
Mr M Gower (resigned November 2023)  
Mrs K Butt  
Mr J. Malik  
Miss D Best

**Company Secretary**  
Ms P A Stanley

**Bankers**

The Co-operative Bank Plc  
195 High Road  
Wood Green  
London  
N22 6DP

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The year continued to be a difficult time for the Centre. Following Covid, many individuals and organizations have still been unable to utilize our services at the same level as before the pandemic.

The Centre continued providing services to an albeit smaller number of service users - including needlecrafts, crafts, Fine Art, Table Tennis, Dance, Exercise classes and Ceramics, etc.

Reduced service user numbers and a further reduction in community venue hires during this period had a significant financial impact on our charity. Our reserves are now very small and the future is uncertain.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Waltham Forest Disability Resource Centre was originally established in 1988 to relieve persons with physical and/or sensory impairments resident in Waltham Forest. Since 2015 the Centre has been open to residents from neighbouring boroughs as well as Waltham Forest. It offers services to people with a range of needs, including people with learning disabilities, physical and sensory impairments and long-term health conditions.

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1988 and was also registered as a charity on 24 March 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each trustee is required to contribute an amount not exceeding £1.00.

Elected Trustees, who are also directors for the purpose of company law, serve for a period of two years after which they must be re-elected at the next Annual General Meeting. All trustees give up their time freely and no trustee remuneration was paid in the year.

**Organisational structure**

Waltham Forest Disability Resource Centre has a Management Committee which is responsible for the strategic direction and policy of the Charity. The Company Secretary and a staff representative also sit on the Committee but have no voting rights.

The Committee normally involves service users, volunteers and staff in regular DRC planning meetings, but this was very difficult in 2023-24, due to the demise and ill health of several Committee members, staff and volunteers.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Centre Manager, who obtains agreement from the Chair by telephone or email for any significant actions.

**Risk management**

The Management Committee continues to review regularly the major risks to which the charity is exposed and has identified that the key risks currently facing the charity are:

- The aftermath of the Covid pandemic continues to have a major impact on our charity's finances and how we provide services to our vulnerable users.
- Our organisation has a contract to provide some building management and building closing services at 90 Crownfield Road. Planned developments at the building and the way it is run could mean the loss/reduction of this income.
- The Centre needs to attract new funding in order to continue providing services to a wide range of disabled people
- Attracting new funding may continue to be very difficult with a small staff team and a competitive fundraising

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

environment.

Insurance cover is in place, appropriate Disclosure and Barring Service (DBS) checks are made on all staff and volunteers and are being updated on a three-yearly basis. Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

**Use of volunteers**

The Centre has always been grateful to work with local people who provide support and befriending as volunteers, help with fundraising and as Course/Activity tutors.

**FINANCIAL REVIEW**

A small deficit of £4,307 was experienced, from income of £110,025. Reserves are now very small, at £4,789. Unless ways are found to grow activities and earn surpluses to re-build reserves, the Centre may be forced to close.

The main potential creditor of the charity is the Landlord, London Borough of Waltham Forest. The Committee continues its attempts to clarify matters with the Council.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Waltham Forest Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law, are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the board of Trustees:**

**24<sup>th</sup> March 2025**

**Waltham Forest Disability Resource Centre**  
**(A Company Limited By Guarantee)**

**Statement of Financial Activities**

	Unrestricted fund	Restricted funds	Total funds 2024	Total fund 2023
Notes	£	£	£	£
<b>INCOMING RESOURCES</b>				
Grants & donations	14,802	9,107	<b>23,909</b>	15,995
Charitable activities	86,116		<b>86,116</b>	69,649
	100,918	9,107	<b>110,025</b>	100,034
<b>RESOURCES EXPENDED</b>				
Costs of generating funds	9,147		9,147	8,340
Charitable activities	93,906	9,107	103,013	94,641
Governance costs incl. redundancy payments	2,172		2,172	2,016
<b>Total resources expended</b>	<b>105,225</b>	<b>9,107</b>	<b>114,332</b>	<b>104,997</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<b>(4,307)</b>	<b>0</b>	<b>(4,307)</b>	<b>(4,963)</b>
Fund balances at 1 April 2023			<b>9,096</b>	14,059
<b>Fund balance at 31 March 2024</b>			<b>4,789</b>	<b>9,096</b>

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**BALANCE SHEET At 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total fund £
<b>FIXED ASSETS</b>					
Tangible assets		-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors			-		
Cash at bank and in hand		4,789		4789	14,059
Creditors				<u>4,789</u>	<u>4,963</u>
NET CURRENT ASSETS		4,789		<u>4,789</u>	<u>9,096</u>
<b>FUNDS</b>					
Unrestricted funds:				<u>4,789</u>	<u>9,096</u>
Restricted funds				<u>4,789</u>	<u>9,096</u>
<b>TOTAL FUNDS</b>				<u>4,789</u>	<u>9,096</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Notes to the Financial Statements  
for the Year Ended 31 March  
2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Expenditure relating to Disability Resource Centre are those elements of expenditure directly incurred in performing these activities.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3 years
Fixtures, fittings & equipment	5 years

**Capitalisation thresholds**

The company establishes £75 as the threshold amount for minimum capitalisation of tangible property. Any items costing below this amount will be expensed in the company's annual financial statements.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By Guarantee)**

**Notes to the Financial Statements -  
continued**

**1. DONATIONS AND LEGACIES**

	£	£
Donations and grants	23,909	15,995

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>2024</b>	<b>2023</b>
	£	£
Services to other organisations, fundraising events and room hire	15,244	14,390
Customers fees and charges	86,116	69,649

**4. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Bank interest	-	-
	<u>          </u>	<u>          </u>

**5. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
	£	£	£	£
Grants	14,802	9,107	23,909	9,000
Miscellaneous income	15,244		15,244	21,385
	30,046	9,107	39,153	<b>30,385</b>

**6. TOTAL RESOURCES EXPENDED**

Costs of activities generating funds	9,147	8,340
Governance costs including redundancy payments	2,172	2,016
Charitable activities	<b>103,013</b>	<b>94,641</b>
	<u>114,332</u>	<u>104,997</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By Guarantee)**

**Notes to the Financial Statements -  
continued**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8. Employees		
	<b>2024</b>	<b>2023</b>
Wages and salaries	64,626	53,366
<b>Redundancy payments</b>		
<b>HMRC and Pensions</b>	<b>8,507</b>	<b>4,994</b>
	<hr/>	<hr/>
	73,133	58,360
	<hr/> <hr/>	<hr/> <hr/>

No employees received remuneration of £60,000 or more.

**12. TANGIBLE FIXED ASSETS**

Existing plant, machinery, fixtures and machinery had no book value in year ending 31 March 2024 due to age.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors		
Prepayments and accrued income		
	<hr/> <hr/>	<hr/> <hr/>
Trade creditors		
Taxation and social security		
Other creditors		

<b>14. Analysis of net assets between funds</b>	Unrestricted funds	Restricted funds	TOTAL
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets			
Current assets			
Creditors	4,789	0	4,789

**15. MATERIAL UNCERTAINTY**

In the light of price inflation and a difficult funding environment, trustees have concluded that a material uncertainty remains concerning the charity's ability to continue as a going concern and that, therefore, the charity may possibly be unable to realise its assets and discharge its liabilities in the normal course of operations. However, given the continuing efforts to continue providing services and to additional funding, the trustees continue to adopt the going concern basis of accounting at present.

**WALTHAM FOREST DISABILITY RESOURCE CENTRE**

England & Wales - Charity number 800350

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 31 March  
2023**

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By**

**Report of the Trustees  
for the Year Ended 31 March**

**Contents of the Financial Statements for the  
Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

2235286 (England and Wales)

**Registered Charity number**

800350

**Registered office**

90 Crownfield Road  
London  
E15 2BG

**Trustees**

Mrs B Streader  
Mr M Gower  
Mrs K Butt  
Mr J. Malik  
Miss D Best

**Company Secretary**

Ms P A Stanley

Accounts Checked by

Melanie Clarke  
Chelwood House  
Manor Lane  
Wistow  
Cambs

**Bankers**

The Co-operative Bank Plc  
195 High Road  
Wood Green  
London  
N22 6DP

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By**

**Report of the Trustees  
for the Year Ended 31 March**

**2021-22 OUR YEAR AT WALTHAM FOREST DISABILITY RESOURCE CENTRE**

The year very sadly brought shock and heartbreak when our wonderful Chairperson Heather Gower died on 1<sup>st</sup> June after a short illness. Heather and her family had been involved with the Centre from its earliest days and Heather had given so much to the organisation and its service users, in so many roles, including committee member, chairperson, spokesperson, volunteer tutor, fundraiser and caseworker. It's impossible to express how much we miss her dedication, humour and wisdom.

2021-22 was also an anxious year in other ways, as for so many charities and small companies during the Covid pandemic. Following Waltham Forest Public Health's Covid guidance for on-site disability services, we were very concerned to keep our vulnerable service users – as well as staff and volunteers - as safe as possible and were grateful to receive some National Infection Control funding towards implementing Covid precautions. With a restricted timetable and service user 'bubble' system, the Centre was able to offer on-site activities – albeit necessarily to a smaller number of service users - including needlecrafts, crafts, Fine Art, Table Tennis, Dance, Exercise classes and Ceramics.

Reduced service user numbers due to necessary Covid safety measures and a big reduction in community venue hire during this period had a significant financial impact on our charity in 2021-22. We were therefore extremely grateful to Landlease Ltd for a £10,000 grant from their Charity Gala and to the East End Community Foundation for funding a textile arts project led by Lucy Tate of United Arts. The project culminated in November 2021 with an exhibition of the gorgeous work produced by our service users, held at the Filly Brook restaurant in Leytonstone.

The Centre was also delighted to work with the LBWF Connecting Communities team as part of their Equality, Diversity and Inclusion (EDI) consultation work. We collaborated on running three workshops for local disabled adults to talk about their experiences of trying to earn a living, which highlighted many barriers to training and employment. We were also awarded an EDI Development Grant to hold a Digital Skills course for disabled adults.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Waltham Forest Disability Resource Centre was originally established in 1988 to relieve persons with physical and/or sensory impairments resident in Waltham Forest. Since 2015 the Centre has been open to residents from neighbouring boroughs as well as Waltham Forest. It offers services to people with a range of needs, including people with learning disabilities, physical and sensory impairments and long-term health conditions.

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1988 and was also registered as a charity on 24 March 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each trustee is required to contribute an amount not exceeding £1.00.

Elected Trustees, who are also directors for the purpose of company law, serve for a period of two years after which they must be re-elected at the next Annual General Meeting. All trustees give up their time freely and no trustee remuneration was paid in the year.

**Organisational structure**

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By**

**Report of the Trustees  
for the Year Ended 31 March**

Waltham Forest Disability Resource Centre has a Management Committee which is responsible for the strategic direction and policy of the Charity. The Company Secretary and staff representative also sit on the Committee but have no voting rights. The Committee normally involves service users, volunteers and staff in regular DRC Planning Meetings but this was very difficult in 2020-21, due to the Centre being closed during Covid lockdowns.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Centre Manager. The Centre Manager is responsible for ensuring that the charity delivers the services specified, health and safety and staff issues.

**Risk  
management**

The Management Committee continues to review regularly the major risks to which the charity is exposed and has identified that the key risks currently facing the charity are:

- The Covid pandemic continues and will certainly have a major impact on our charity's finances and how we provide services to our vulnerable users for some time to come. The inability to predict Covid's future course makes accurate organisational/financial planning very difficult.
- Our organisation has a contract to provide some building management and building closing services at 90 Crownfield Road. Planned developments at the building and the way it is run could mean the loss/reduction of this income.
- The Centre needs to attract new funding in order to continue providing services to a wide range of disabled people
- Attracting new funding may continue to be very difficult with a small staff team and a competitive fundraising environment.

Insurance cover is in place, appropriate Disclosure and Barring Service (DBS) checks are made on all staff and volunteers and are being updated on a three-yearly basis.

Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

**Waltham Forest Disability Resource Centre**  
**(A Company Limited By Guarantee)**

**Use of  
volunteers**

The Centre has always been grateful to work with local people who provide support and befriending as volunteers, help with fundraising and as Course/Activity tutors.

**FINANCIAL REVIEW**

The main creditor of the charity is the Landlord, London Borough of Waltham Forest.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Waltham Forest Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the board of Trustees:**

A handwritten signature in black ink, appearing to read "Beny Steward". The signature is written in a cursive, somewhat stylized font. Below the signature, there are a few small, faint marks that look like stray ink or marks on the paper.

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By**

**Statement of Financial**

**for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total fund £
<b>INCOMING RESOURCES from generated</b>					
Grants & donations		13,995	2,000	<b>15,995</b>	37,600
HMRC Furlough Scheme				-	7,379
Activities for generating funds		14,390		<b>14,390</b>	19,722
Investment income		-	-	-	-
<b>Incoming resources from charitable activities</b>		69,649		<b>69,649</b>	50,970
Disability Resource Centre		_____	_____	_____	_____
<b>Total incoming resources</b>		93,898	6,136	<b>100,034</b>	<b>115,671</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>		8,340		8,340	7,966
<b>Charitable activities</b>					
Disability Resource Centre		88,505	6,136	94,641	107,449
<b>Governance costs incl. redundancy payments</b>		2,016		2,016	2,152
<b>Total resources expended</b>		98,861	6,136	104,997	117,567
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(4,963)	0	<b>(4,963)</b>	
<b>Fund balances at 1 April 2022</b>				<b>14,059</b>	
Fund balance at 31 March 2023				_____	_____
		_____	_____	<b>9,096</b>	_____

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By**

**BALANCE SHEET At 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets		-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors			-	-	
Cash at bank and in hand		9,096			<b>14,059</b>
		<b>9,096</b>		<b>9,096</b>	<b>14,059</b>
<b>CREDITORS</b>					
Amounts falling due within one year	14				
<b>NET CURRENT ASSETS</b>		<b>9,096</b>		<b>14,059</b>	<b>14,059</b>
<b>FUNDS</b>					
Unrestricted funds:				9,096	8,657
Restricted funds					5,402
<b>TOTAL FUNDS</b>				<b>9,096</b>	<b>14,059</b>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on January 23<sup>rd</sup> 2024 and were signed on its behalf by:



Mrs Beryl Streader -  
Trustee

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By**

**Notes to the Financial Statements  
for the Year Ended 31 March  
2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Expenditure relating to Disability Resource Centre are those elements of expenditure directly incurred in performing these activities.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3 years
Fixtures, fittings & equipment	5
years	

**Capitalisation thresholds**

The company establishes £75 as the threshold amount for minimum capitalisation of tangible property. Any items costing below this amount will be expensed in the company's annual financial statements.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Waltham Forest Disability Resource**

**Centre**

**(A Company Limited By**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By**

**Notes to the Financial Statements -  
continued**

				<b>31.3.23</b>	<b>31.3.22</b>
				£	£
<b>1. HMRC FURLOUGH SCHEME</b>					7,379
<b>2. DONATIONS AND LEGACIES</b>				£	£
Donations and grants				15,995	37,600
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>				<b>2023</b>	<b>2022</b>
				£	£
Services to other organisations, fundraising events and room hire				14,390	19,722
Customers fees and charges				69,649	50,970
<b>4. INVESTMENT INCOME</b>				<b>2023</b>	<b>2022</b>
				£	£
Bank interest				-	-
				<u>          </u>	<u>          </u>
<b>5. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS</b>					
	Unrestricted funds	Restricted funds	Total 2023		<b>Total 2022</b>
	2023	20223			
	£	£	£		£
Grants	7,000	2,000	9,000		35,644
Miscellaneous income	21,385		21,385		21,678
	28,385	2,000	30,385		57,322
<b>6. TOTAL RESOURCES EXPENDED</b>					
Costs of activities generating funds				<b>8,340</b>	7,966
Governance costs including redundancy payments				<b>2,016</b>	2,512
Charitable activities				<b>94,641</b>	<u>107,449</u>
				<b>104,997</b>	<u>117,567</u>

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By**

**Notes to the Financial Statements -  
continued**

**31.3.23**                      **31.3.22**  
£                                      £

**7. TRUSTEES' REMUNERATION AND BENEFITS**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8.	Employees	<b>2023</b>	<b>2022</b>
	Wages and salaries	53,366	53,366
	Redundancy payments		
	HMRC and Pensions	4,994	4,994
		58,360	58,360
		58,360	58,360

No employees received remuneration of £60,000 or more.

**12. TANGIBLE FIXED ASSETS**

Existing plant, machinery, fixtures and machinery had no book value in year ending 31 March 2022 due to age.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors		
Prepayments and accrued income		
Trade creditors	7,500	
Taxation and social security	288	713
Other creditors		

**Analysis of net assets between funds**

<b>14.</b>		Unrestricted funds	Restricted funds	TOTAL
		£	£	£
	Fund balances at 31 March 2022 are represented by:			
	Tangible fixed assets			
	Current assets	8,657	5,402	<u>14,059</u>
	Creditors	288		<u>7,788</u>
				<b>6,271</b>

**15. MATERIAL UNCERTAINTY**

In the light of price inflation and a difficult funding environment, trustees have concluded that a material uncertainty remains concerning the charity's ability to continue as a going concern and that, therefore, the charity may possibly be unable to realise its assets and discharge its liabilities in the normal course of operations. However, given the continuing efforts to continue providing services and to additional funding, the trustees continue to adopt the going concern basis of accounting at present.

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By**

**Notes to the Financial Statements -  
continued**

**31.3.23**  
**£**

**31.3.22**  
**£**

**Waltham Forest Disability Resource  
Centre**  
**(A Company Limited By**

**Notes to the Financial Statements -  
continued**

**WALTHAM FOREST DISABILITY RESOURCE CENTRE**

England & Wales - Charity number 800350

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# Accounts

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**REGISTERED COMPANY NUMBER: 2235286 (England  
and Wales) REGISTERED CHARITY  
NUMBER: 800350**

**Report of the  
Trustees and  
Financial Statements for the Year Ended  
31 March 2022**

**Waltham Forest Disability  
Resource  
Centre  
e  
(A Company Limited By  
Guarantee)**

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**Contents of the Financial  
Statements for the Year Ended 31  
March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE  
DETAILS Registered Company number**  
2235286 (England and Wales)

**Registered Charity number**  
800350

**Registered office**  
90 Crownfield Road  
London  
E15 2BG

**Trustees**  
Mrs Heather Gower (passed away 1<sup>st</sup> June 2021)  
Mrs B Streader  
Mr M Gower  
Mrs K Butt  
Mr J. Malik  
Miss D Best

**Company Secretary**  
Ms P A Stanley

Accounts Checked by

Melanie Clarke  
Chelwood House  
Manor Lane  
Wistow  
Cambs

**Bankers**  
The Co-operative Bank Plc  
195 High Road  
Wood Green  
London  
N22 6DP

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**2021-22 OUR YEAR AT WALTHAM FOREST DISABILITY RESOURCE CENTRE**

The year very sadly brought shock and heartbreak when our wonderful Chairperson Heather Gower died on 1<sup>st</sup> June after a short illness. Heather and her family had been involved with the Centre from its earliest days and Heather had given so much to the organisation and its service users, in so many roles, including committee member, chairperson, spokesperson, volunteer tutor, fundraiser and caseworker. It's impossible to express how much we miss her dedication, humour and wisdom.

2021-22 was also an anxious year in other ways, as for so many charities and small companies during the Covid pandemic. Following Waltham Forest Public Health's Covid guidance for on-site disability services, we were very concerned to keep our vulnerable service users - as well as staff and volunteers - as safe as possible and were grateful to receive some National Infection Control funding towards implementing Covid precautions. With a restricted timetable and service user 'bubble' system, the Centre was able to offer on-site activities - albeit necessarily to a smaller number of service users - including needlecrafts, crafts, Fine Art, Table Tennis, Dance, Exercise classes and Ceramics.

Reduced service user numbers due to necessary Covid safety measures and a big reduction in community venue hire during this period had a significant financial impact on our charity in 2021-22. We were therefore extremely grateful to Landlease Ltd for a £10,000 grant from their Charity Gala and to the East End Community Foundation for funding a textile arts project led by Lucy Tate of United Arts. The project culminated in November 2021 with an exhibition of the gorgeous work produced by our service users, held at the Filly Brook restaurant in Leytonstone.

The Centre was also delighted to work with the LBWF Connecting Communities team as part of their Equality, Diversity and Inclusion (EDI) consultation work. We collaborated on running three workshops for local disabled adults to talk about their experiences of trying to earn a living, which highlighted many barriers to training and employment. We were also awarded an EDI Development Grant to hold a Digital Skills course for disabled adults.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Waltham Forest Disability Resource Centre was originally established in 1988 to relieve persons with physical and/or sensory impairments resident in Waltham Forest. Since 2015 the Centre has been open to residents from neighbouring boroughs as well as Waltham Forest. It offers services to people with a range of needs, including people with learning disabilities, physical and sensory impairments and long-term health conditions.

**Governing  
document**

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1988 and was also registered as a charity on 24 March 1988. The company was established

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each trustee is required to contribute an amount not exceeding £1.00.

Elected Trustees, who are also directors for the purpose of company law, serve for a period of two years after which they must be re-elected at the next Annual General Meeting. All trustees give up their time freely and no trustee remuneration was paid in the year.

**Organisational  
structure**

Waltham Forest Disability Resource Centre has a Management Committee which is responsible for the strategic direction and policy of the Charity. The Company Secretary and staff representative also sit on the Committee but have no voting rights. The Committee normally involves service users, volunteers and staff in regular DRC Planning Meetings but this was very difficult in 2020-21, due to the Centre being closed during Covid lockdowns.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Centre Manager. The Centre Manager is responsible for ensuring that the charity delivers the services specified, health and safety and staff issues.

**Risk  
management**

The Management Committee continues to review regularly the major risks to which the charity is exposed and has identified that the key risks currently facing the charity are:

- The Covid pandemic continues and will certainly have a major impact on our charity's finances and how we provide services to our vulnerable users for some time to come. The inability to predict Covid's future course makes accurate organisational/financial planning very difficult.
- Our organisation has a contract to provide some building management and building closing services at 90 Crownfield Road. Planned developments at the building and the way it is run could mean the loss/reduction of this income.
- The Centre needs to attract new funding in order to continue providing services to a wide range of disabled people
- Attracting new funding may continue to be very difficult with a small staff team and a competitive fundraising environment.

Insurance cover is in place, appropriate Disclosure and Barring Service (DBS) checks are made on all staff and volunteers and are being updated on a three-yearly basis.

Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

**Use of  
volunteers**

The Centre has always been grateful to work with local people who provide support and befriending as volunteers, help with fundraising and as Course/Activity tutors.

**FINANCIAL REVIEW**

The main creditor of the charity is the Landlord, London Borough of Waltham Forest.

**STATEMENT OF TRUSTEES  
RESPONSIBILITIES**

The trustees (who are also the directors of Waltham Forest Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the board of Trustees:**

A handwritten signature in black ink, appearing to read 'Beny Stead', written in a cursive style. The signature is enclosed within a large, loopy oval shape.

**Waltham Forest Disability  
Resource  
Centre**

**Statement of Financial**

**for the Year Ended 31 March 2022**

	Note	Unrestrict fun £	Restrict fun £	<b>31.3.2 Total fund £</b>	31.3.2 <b>Tota fun £</b>
<b>INCOMING RESOURCES from</b>					
Grants & donations			21,059		
HMRC Furlough Scheme			7,3		30,77
Activities for generating funds				<b>19,72</b>	19,83
Investment income		-	-	-	-
<b>Incoming resources from charitable activities</b>		<u>50,970</u>	—	<b><u>50,970</u></b>	<u>10,068</u>
Disability Resource Centre					
<b>Total incoming resources</b>		87,233	28,438	<b>115,671</b>	96,32
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>		7,966			
<b>Charitable activities</b>					
Disability Resource Centre			15,855		
<b>Governance costs incl. redundancy payments</b>		2,152		<u>2,152</u>	<u>1,017</u>
<b>Total resources expended</b>		101,712	15,855	<b><u>117,567</u></b>	<u>90,93</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(1,806)	0	<b>(1,806)</b>	
<b>Fund balances at 1 April 2021</b>				<b>15,955</b>	
Fund balance at 31 March 2022				—	—
		—	—	<b><u>14,05</u></b>	—

**Waltham Forest Disability  
Resource  
Centre**

**BALANCE SHEET At 31 March 2022**

	Note	Unrestric fun £	Restrict fun £	31.3.2 Total funds £	31.3.2 Total fund £
<b>FIXED ASSETS</b>					
Tangible assets		-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors			-	-	
Cash at bank and in hand		8,657	5,402	14,059	<u>15,955</u>
		<b>8,657</b>	<b>5,402</b>	<b>14,059</b>	<b>5</b>
<b>CREDITORS</b>					
Amounts falling due within one year		14			
		<u>14,05</u>	<u>5,40</u>	<u>14,05</u>	<u>15,95</u>
<b>NET CURRENT ASSETS</b>					
		<u>14,05</u>	<u>5,40</u>	<u>14,05</u>	<u>15,95</u>
<b>FUNDS</b>					
Unrestricted funds:			8,657		
Restricted funds				5,402	
<b>TOTAL FUNDS</b>				<b>14,059</b>	<u>15,95</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on January 6<sup>th</sup> 2023 and were signed on its behalf by:



Mrs Beryl  
Streader  
-Trustee

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial  
Statements for the Year  
Ended 31 March 2022**

**1. ACCOUNTING  
POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Expenditure relating to Disability Resource Centre are those elements of expenditure directly incurred in performing these activities.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3
years	
Fixtures, fittings & equipment	
5 years	

**Capitalisation thresholds**

The company establishes £75 as the threshold amount for minimum capitalisation of tangible property. Any items costing below this amount will be expensed in the company's annual financial statements.

## **Waltham Forest Disability**

### **Resource**

#### **Centre**

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

				<b>31.3.</b>	<b>31.3.</b>
				<b>22£</b>	<b>21£</b>
<b>1. HMRC FURLOUGH SCHEME</b>					<b>7,379</b>
30,776					
<b>2. DONATIONS AND LEGACIES</b>				<b>£</b>	
£ Donations and grants					
37,600	35,647				
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>					
	<b>2022</b>	<b>2021</b>			
£				<b>£</b>	
other organisations, fundraising events and room hire				Services to	
					19,722
				19,835	
Customers fees and charges					50,970
10,068					
<b>4. INVESTMENT INCOME</b>					
	<b>2022</b>	<b>2021</b>			
£ Bank interest				<b>£</b>	
-	-			<u>          </u>	<u>          </u>
<b>5. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS</b>					
	Unrestricted funds 2022	Restricted funds 2022	Total 2022	<b>Total 2021</b>	
	£	£	£	£	
Grants	14,585	21,059	35,644	34,333	
Miscellaneous income	19,722		19,722	21,149	
	34,307	21,059	55,366	55,482	
<b>6. TOTAL RESOURCES EXPENDED</b>					
Costs of activities generating funds				<b>7,966</b>	
Governance costs including redundancy payments				<b>2,512</b>	
					<u>1,017</u>

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

	<b>31.3.</b>	<b>31.3.</b>
Charitable activities	<b>107,449</b>	<b>21E</b>
		<u>21,520</u>
	<b>117,567</b>	<u>0002</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**8. Employees**

			<b>2021</b>	
<b>2021</b>				
Wages and salaries	53,366	42,057	Redundancy payments	
HMRC and Pensions				
			4,994	1,972
			=====	=====
	58,360	44,029	=====	=====

No employees received remuneration of £60,000 or more.

**12. TANGIBLE FIXED ASSETS**

Existing plant, machinery, fixtures and machinery had no book value in year ending 31 March 2022 due to age.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	
£ Trade debtors		
Prepayments and accrued income	=====	=====
Trade creditors	7,50	
Taxation and social security		713
Other creditors		

**14. Analysis of net assets between funds**

	Unrestricte d funds	Restricted funds	TOTAL
--	------------------------	---------------------	-------

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

	£	31.3. £ 22£	31.3. £21£
Fund balances at 31 March 2022 are			
Tangible fixed assets			
Current assets	8,657	5,402	<u>14,059</u>
Creditors	288		<u>7,788</u>
			<b>6,271</b>

**15. MATERIAL UNCERTAINTY**

In the light of price inflation and a difficult funding environment, trustees have concluded that a material uncertainty remains concerning the charity's ability to continue as a going concern and that, therefore, the charity may possibly be unable to realise its assets and discharge its liabilities in the normal course of operations. However, given the continuing efforts to continue providing services and to additional funding, the trustees continue to adopt the going concern basis of accounting at present.

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial  
Statements - continued**

**WALTHAM FOREST DISABILITY RESOURCE CENTRE**

England & Wales - Charity number 800350

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# Accounts

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**REGISTERED COMPANY NUMBER: 2235286 (England  
and Wales) REGISTERED CHARITY  
NUMBER: 800350**

**Report of the  
Trustees and  
Financial Statements for the Year Ended  
31 March 2021**

**Waltham Forest Disability  
Resource  
Centre  
e  
(A Company Limited By  
Guarantee)**

**Waltham Forest Disability  
Resource  
Centre**

**Contents of the Financial  
Statements for the Year  
Ended 31 March 2021**

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statement	9

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**STRUCTURE, GOVERNANCE AND**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE  
DETAILS Registered Company number**  
2235286 (England and Wales)

**Registered Charity number**  
800350

**Registered office**  
90 Crownfield Road  
London  
E15 2BG

**Trustees**

Mrs H Gower  
Mrs B Streader  
Mr M Gower  
Mrs A Green  
Mrs K Butt  
Mr J. Malik  
Miss D Best

Chair

**Company Secretary**  
Ms P A Stanley

Accounts Checked by

Melanie Clarke  
Chelwood House  
Manor Lane  
Wistow  
Cambs

**Bankers**

The Co-operative Bank Plc  
195 High Road  
Wood Green  
London  
N22 6DP

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**STRUCTURE, GOVERNANCE AND**

Waltham Forest Disability Resource Centre was originally established in 1988 to relieve persons with physical and/or sensory impairments resident in Waltham Forest. Since 2015 the Centre has been open to residents from neighbouring boroughs as well as Waltham Forest. It offers services to people with a range of needs, including people with learning disabilities, physical and sensory impairments and long-term health conditions.

**Governing  
document**

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1988 and was also registered as a charity on 24 March 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each trustee is required to contribute an amount not exceeding £1.00.

Elected Trustees, who are also directors for the purpose of company law, serve for a period of two years after which they must be re-elected at the next Annual General Meeting. All trustees give up their time freely and no trustee remuneration was paid in the year.

**Organisational  
structure**

Waltham Forest Disability Resource Centre has a Management Committee which is responsible for the strategic direction and policy of the Charity. The Company Secretary and staff representative also sit on the Committee but have no voting rights. The Committee normally involves service users, volunteers and staff in regular DRC Planning Meetings but this was very difficult in 2020-21, due to the Centre being closed during Covid lockdowns.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the Centre Manager. The Centre Manager is responsible for ensuring that the charity delivers the services specified, health and safety and staff issues.

**2020 - 2021 WALTHAM FOREST DISABILITY RESOURCE CENTRE AND THE COVID  
PANDEMIC**

Like every organisation and company in the UK, our charity's year was shaped by the Covid pandemic. It was also a very painful year personally, with our long-time colleague Jack Mendoza passing away in April 2020. He had worked tirelessly for the Centre for many years and was beloved by staff, service users and committee members alike. We still miss his kindness and sense of fun every day.

2020-21 saw long periods when our Centre's doors had to stay closed during Covid lockdowns, were unable to provide our usual on-site supported activities for disabled adults. Out of hours community venue hire at our premises also ceased. Our staff had to be furloughed and/or partially furloughed from March 2020 to September 2021.

These were obviously very anxious times for our charity. We were extremely worried about the

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**STRUCTURE, GOVERNANCE AND**

impact of lockdown isolation on our disabled service users. The Centre's financial survival was also at stake. Since 2015, a large proportion of our revenue has come from service user fees and community venue hire, both of which stopped completely. An enormous help, however, was the Covid Disability Day Opportunities Group that was set up and overseen by London Borough of Waltham Forest, holding frequent virtual meetings throughout the pandemic. This group enabled us to keep up to date with government regulations and public health advice for our sector in a rapidly developing situation, to access emergency sources of funding and for local day services to support one another.

Thanks to funding from the London Borough of Waltham Forest, we were able to provide regular welfare phone checks for service users, along with a range of online and remote activities during lockdown periods. Our virtual activities included an Online Needlecrafts Club which met on Zoom 3 times a week, weekly virtual Zumba and Singing classes and an Art & Painting Club with free art materials and online/phone tuition. We also posted regular exercise classes and singalong sessions on social media, for anyone in the community - along with our service users - to join in and enjoy. We also posted regular exercise classes and singalong sessions on Facebook, Instagram and YouTube, for anyone in the community - along with our service users - to join in and enjoy. The purpose of our charity has always been to work with disabled adults but, in this extraordinary period, we were extremely pleased to work with Little Berries Yoga and the DashDot Dance Company to provide some virtual Yoga and Dance activities for local children with special needs.

When our Centre was able to open on-site activities from August to December 2020 and in March 2021, it was crucial to follow appropriate Covid safety measures and we were grateful to receive some infection control funding to help with the cost of implementation. With a restricted timetable and service user 'bubble' system during these periods, the Centre offered on-site activities - albeit necessarily to a smaller number of service users - including needlecrafts, crafts, Fine Art, Table Tennis, Dance, Exercise classes and Ceramics.

**Risk  
management**

The Management Committee continues to review regularly the major risks to which the charity is exposed and has identified that the key risks currently facing the charity are:

- The Covid pandemic continues and will certainly have a major impact on our charity's finances and how we provide services to our vulnerable users for some time to come. The inability to predict Covid's future course makes accurate organisational/financial planning very difficult.
- Our organisation has a contract to provide some building management and building closing services at 90 Crownfield Road. Planned developments at the building and the way it is run could mean the loss/reduction of this income.
- The Centre needs to attract new funding in order to continue providing services to a wide range of disabled people
- Attracting new funding may continue to be very difficult with a small staff team and a competitive fundraising environment.

Insurance cover is in place, appropriate Disclosure and Barring Service (DBS) checks are

**Waltham Forest Disability  
Resource  
Centre**

**Report of the Trustees  
for the Year Ended 31**

**STRUCTURE, GOVERNANCE AND**

made on all staff and  
volunteers and are being updated on a three-yearly basis.

Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, users and visitors to the Centre.

**Waltham Forest Disability Resource Centre**  
**(A Company Limited By Guarantee)**

**Use of volunteers**

The Centre has always been grateful to work with local people who provide support and befriending as volunteers, help with fundraising and as Course/Activity tutors.

**FINANCIAL REVIEW**

The main creditor of the charity is the Landlord, London Borough of Waltham Forest.

**PLANS FOR THE FUTURE**

The charity consulted its membership at the AGM and it was unanimously decided to carry on without reserves on the basis that the attendance fees should cover running costs and other funding would be sought to develop new activities and to recruit new service users.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Waltham Forest Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

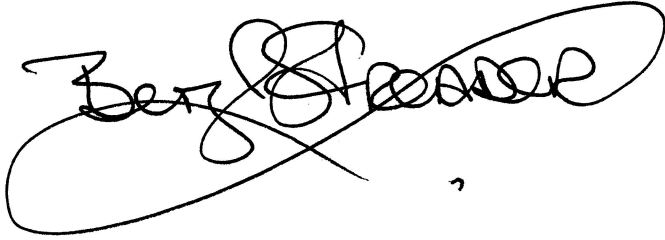
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the board of Trustees:**

**Waltham Forest Disability Resource  
Centre  
(A Company Limited By Guarantee)**

A handwritten signature in black ink, appearing to read "Ben Stead". The signature is written in a cursive style with a large, sweeping underline that loops back under the first part of the name.

**Waltham Forest Disability  
Resource  
Centre**

**Statement of Financial**

**for the Year Ended 31 March 2021**

	Note	Unrestrict fun £	Restrict fun £	31.3.2 Total fund £	31.3.2 Total fun £
<b>INCOMING RESOURCES from</b>					
Grants & donations			34,333		
HMRC Furlough Scheme			30,7	<b>30,77</b>	
Activities for generating funds		19,83		<b>19,83</b>	30,71
Investment income		-	-	-	-
<b>Incoming resources from charitable activities</b>		<u>10,068</u>	<u>        </u>	<b><u>10,068</u></b>	<u>        </u>
Disability Resource Centre					<u>21,220</u>
<b>Total incoming resources</b>		31,217	65,109	<b>96,326</b>	130,877
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					10,76
<b>Charitable activities</b>					
Disability Resource Centre			65,109		113,76
<b>Governance costs incl. redundancy payments</b>		1,017		<u>1,017</u>	<u>2,664</u>
<b>Total resources expended</b>		25,828	65,109	<u>90,937</u>	<u>127,184</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		5,389	0	<b>5,389</b>	
<b>Fund balances at 1 April 2020</b>				<b>10,566</b>	
Fund balance at 31 March 2021				<b><u>15,955</u></b>	
		<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>

**Waltham Forest Disability  
Resource  
Centre**

**BALANCE SHEET At 31 March 2021**

	Note	Unrestric fun £	Restrict fun £	31.3. Tota fun £	31.3.2 Total fund £
<b>FIXED ASSETS</b>					
Tangible assets		-	-		-
<b>CURRENT ASSETS</b>					
Debtors			-		
Cash at bank and in hand		15.05		<u>15.05</u>	<u>10.56</u>
		<b>15.95</b>		<b>15.95</b>	<b>10.56</b>
<b>CREDITORS</b>					
Amounts falling due within one year		14			
<b>NET CURRENT ASSETS</b>		<u><b>15.95</b></u>		<u><b>15.95</b></u>	<u>10.56</u>
<b>FUNDS</b>					
Unrestricted funds:			15,955		
Restricted funds					
<b>TOTAL FUNDS</b>				<b>15,955</b>	<u>10,56</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 10 November 2019 and were signed on its behalf by:



Mrs B. Streader  
-Trustee

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial  
Statements for the Year  
Ended 31 March 2021**

**1. ACCOUNTING  
POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Expenditure relating to Disability Resource Centre are those elements of expenditure directly incurred in performing these activities.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3
years	
Fixtures, fittings & equipment	
5 years	

**Capitalisation thresholds**

The company establishes £75 as the threshold amount for minimum capitalisation of tangible property. Any items costing below this amount will be expensed in the company's annual financial statements.

**Taxation**

**Waltham Forest Disability**

**Resource**

**Centre**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

				<b>31.3. 21£</b>	<b>31.3. 20£</b>
<b>1. HMRC FURLOUGH SCHEME</b>					<b>30,776</b>
-					
<b>2. DONATIONS AND LEGACIES</b>				<b>£</b>	
£ Donations and grants					
35,647	18,322				
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>					
	<b>2021</b>	<b>2020</b>			
£				<b>£</b>	
other organisations and room hire				Services to	
					19,835
				30,716	
Customers fees and charges					10,068
81,839					
<b>4. INVESTMENT INCOME</b>					
	<b>2021</b>	<b>2020</b>			
£ Bank interest				<u>£</u>	
-	-				<u>      </u>
<b>5. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS</b>					
	Unrestricted funds 2021	Restricted funds 2021	Total 2021	<b>Total 2020</b>	
	£	£	£	£	
Grants		34,333	34,333	12,269	
Miscellaneous income	21,149		11,382	6053	
	21,149	34,333	55,482	18,322	
<b>6. TOTAL RESOURCES EXPENDED</b>					
Costs of activities generating funds				<b>7,500</b>	<b>10,7</b>
Governance costs including redundancy payments				<b>1,917</b>	<b><u>2,664</u></b>

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

	<b>31.3.</b>	<b>31.3.</b>
Charitable activities	<b>81,520</b>	<b>179,760</b>
	<b>90,937</b>	<b>127,184</b>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**8. Employees**

**2020**

**2021**

Wages and salaries			
42,057	59,565	Redundancy payments	
HMRC and Pensions			1,972
4,823			
	44,029	64,388	

No employees received remuneration of £60,000 or more.

**12. TANGIBLE FIXED ASSETS**

Existing plant, machinery, fixtures and machinery had no book value in year ending 31 March 2021 due to age.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	
£ Trade debtors		
Prepayments and accrued income		
	<b>1,49</b>	
Trade creditors		
Taxation and social security		
Other creditors		

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial Statements  
- continued**

<b>14. Analysis of net assets between funds</b>	Unrestricte d funds	Restricted funds	<b>31.3. 21£</b>	<b>31.3. 20£</b>
	£	£		TOTAL £
Fund balances at 31 March 2021 are				
Tangible fixed assets				
Current assets	<b>15,955</b>	00		<u>15,955</u>
Creditors				<u>2,203</u>
				<b>13,752</b>

**15. MATERIAL UNCERTAINTY**

Due to the unpredictable continuing impact of the Covid pandemic, the trustees have concluded that a material uncertainty remains concerning the charity's ability to continue as a going concern and that, therefore, the charity may possibly be unable to realise its assets and discharge its liabilities in the normal course of operations. However, given the continuing efforts to continue providing services and to additional funding, the trustees continue to adopt the going concern basis of accounting at present.

**Waltham Forest Disability  
Resource  
Centre**

**Notes to the Financial  
Statements - continued**

**31.3.**                    31.3.1  
**14**                        3