

Company Registration Number - 05412946

The Charity Registration Number is :- 1110328

## North Dorset Disability Information Service (NORDDIS)

### Report and Accounts

31 March 2018

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# **North Dorset Disability Information Service (NORDDIS)**

## **Report and accounts for the year ended 31 March 2018**

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## **North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

### **Trustees' Annual Report for the year ended 31 March 2018**

The Trustees present their Report and Accounts for the year ended 31 March 2018, which also comprises the Directors' Report required by the Companies Act 2006.

### **Reference and administrative details**

#### ***The charity name.***

The legal name of the charity is:- North Dorset Disability Information Service (NORDDIS)

The charity is also known by its operating name, NORDDIS

#### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1110328

#### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

#### **The principal operating address, telephone number, email and web addresses of the charity are:-**

3 Newbury Court  
Gillingham, Dorset  
England, SP8 4QX  
Telephone 01747 821010

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

## **North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

### **Trustees' Annual Report for the year ended 31 March 2018**

**The Trustees in office on the date the report was approved were:-**

Mrs Eileen Vera Haddleton (Chairperson)  
Mrs Christine Mitchell (Vice Chair person)  
Mrs Marion Ann Stainforth (Secretary)  
Mrs Teresa Ann Murphy  
Mr Paul Howard King  
Mrs Mary Teresa Lissenburg  
Mr Peter Ian Yeoman ( Finance officer/Treasurer)

**The following persons served as Trustees during the year ended 31 March 2018 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
Mrs Eileen Vera Haddleton (Chairperson)		
Mrs Christine Mitchell (Vice Chair person)		
Mrs Marion Ann Stainforth (Secretary)		
Mrs Teresa Ann Murphy		
Mr Paul Howard King	30/05/2018	
Mrs Mary Teresa Lissenburg	30/05/2018	
Mr Peter Ian Yeoman ( Finance	30/05/2018	
Mr Kenneth Brian Gregory Wood		30/05/2018
Mrs Jennifer Margaret Marton		30/05/2018

At the Annual General Meeting all of the trustees retire, but are eligible for reappointment.

All the trustees are also members of the charity.

**North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

**Trustees' Annual Report for the year ended 31 March 2018**

**Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

The charity's main purpose is to empower disabled people, older people and/or their carers, by allowing them access to information about current services that are available, both statutory and voluntary. The charity's main objective is to help people with disabilities living in North Dorset and the surrounding areas, so that they may lead more active and fulfilling lives.

***The main activities undertaken in relation to those purposes during the year.***

The charity has continued to run a shop which is accessible by disabled and older people and their carers where they can purchase or hire equipment which improves their quality of life and assist them with their disabilities. In addition our volunteers provide information and other services to customers including assisting them with complicated form-filling, thus providing support and invaluable services to the community.

***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The Trustees are aware of the changing needs of their clients. The display in the shop reflects the increased needs of carers, especially those caring for the elderly or those looking after relatives. All of the volunteers give sympathetic and helpful advice in relation to equipment and supplies, not normally funded by Social Services. Sometimes, just a small item purchased and a brief chat to a volunteer with similar experiences can help to lift a customer's spirits and is invaluable to them. Some of the regular customers will regard the shop as a 'home from home' and the volunteers benefit from increased feelings of self-worth in the knowledge that they are helping the community. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

### **Trustees' Annual Report for the year ended 31 March 2018**

#### **The main achievements and performance of the charity during the year.**

NORDDIS is a unique charity run entirely by unpaid volunteers, a number of who have disabilities or act as carers so have a good understanding of the difficulties incurred. It was started in 1994 by a group of disabled people who wanted to help others achieve a better quality of life. Since then, NORDDIS has continually changed in order to fulfil the needs of our customers, which now include a high proportion of elderly carers. We continue to benefit from the support of Gillingham Town council who kindly recognise the good work that our Charity performs, and we are very appreciative. The Charity is continuing to do well, quickly responding to the needs of the local residents, but at the same time, sourcing new, less expensive and up-to-date products. The charity is in a fortunate position in that many people donate unwanted equipment that can be reused for the benefit of others, and more importantly, if we have a surplus of unwanted items we are able to pass these to other charities helping others less fortunate. NORDDIS cannot be successful without the enthusiasm, dedication and commitment of our volunteers who are doing a grand job in moving forward and responding to the changing climate. The atmosphere in the shop is always welcoming and our customers know that we will all do our utmost to help them find what they need.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The charity has continued to provide a professional and useful service to the beneficiaries. The beneficiaries are the customers to whom the charity provides advice and equipment. The customers being the disabled, elderly, and carers and relatives of the elderly or disabled.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The charity has continued to provide professional and helpful advice as well as providing hire or sales of equipment to its customers. Volunteers go above and beyond and will chat to customers with similar experiences to the point where regular customers will regard the shop as a 'home from home', which is of benefit as having a disability or acting as a carer can isolate the individual. We do have customers often call in just for a chat and use us as a 'meeting point' (though they also buy supplies through us) which brings better mental health which is of itself an incalculable benefit to those involved. This benefits the wider society and the volunteers benefit from increased feelings of self-worth.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees are authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee. The charity's work focuses on the disabled and elderly. Trustees are normally recruited through recommendation and interviewed by the existing Trustees before an appointment is made.

Bankers

CAF Bank Ltd, Kings Hill Avenue, West Mailing, Kent, ME19 4JQ

## North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

### Trustees' Annual Report for the year ended 31 March 2018

#### Financial review

##### *The charity's financial position at the end of the year ended 31 March 2018*

The financial position of the charity at 31 March 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018	2017
	£	£
Net income	914	1,237
Unrestricted Revenue Funds available for the general purposes of the charity	34,958	34,044
Restricted Revenue Funds	213	213
Total Funds	35,171	34,257

##### *Financial review of the position at the reporting date, 31 March 2018 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory. Total reserves at the year end were £35,171 all of which were unrestricted apart from £213.27 brought forward from Signpost Housing to set up and promote a new website.

##### *Policies on reserves.*

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain enough from future sales, donations and grants. The balance held as unrestricted funds at 31 March was £34,958. The current level of reserves is approximately equal to this figure. The company also holds £213 of restricted funds in relation to monies received from Signpost Housing to set up and promote a new website.

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### Details of The Independent Examiner

Alison Martin

Independent Examiner

The Offices

Middle Farm

Charlton Horethorne, Sherborne

Dorset

DT9 4NL

## **North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

### **Trustees' Annual Report for the year ended 31 March 2018**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.



**North Dorset Disability Information Service (NORDDIS)**

Company Registration Number - 05412946

**Trustees' Annual Report for the year ended 31 March 2018**

**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 10 to 24.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102. (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 November 2018.



MRS E V HADDLETON  
Director and Trustee

## **North Dorset Disability Information Service (NORDDIS)**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2018**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 24 for the year ended 31 March 2018 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

## North Dorset Disability Information Service (NORDDIS)

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Alison Martin - Independent Examiner

Independent Examiner

The Offices  
Middle Farm  
Charlton Horethorne, Sherborne  
Dorset  
DT9 4NL

This report was signed on 30 November 2018

**North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2018**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2018, as required by the Companies Act 2006)***

	<b>SORP Ref</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	1,778	-	<b>1,778</b>	1,813
Charitable activities	A2	24,791	-	<b>24,791</b>	24,135
Investments	A4	-	-	-	29
<b>Total income</b>	<b>A</b>	<b>26,569</b>	<b>-</b>	<b>26,569</b>	<b>25,977</b>
<b>Expenditure on:</b>					
Charitable activities	B2	25,655	-	<b>25,655</b>	24,740
<b>Total expenditure</b>	<b>B</b>	<b>25,655</b>	<b>-</b>	<b>25,655</b>	<b>24,740</b>
<b>Net income for the year</b>		<b>914</b>	<b>-</b>	<b>914</b>	<b>1,237</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>914</b>	<b>-</b>	<b>914</b>	<b>1,237</b>
<b>Net movement in funds</b>		<b>914</b>	<b>-</b>	<b>914</b>	<b>1,237</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		34,044	213	<b>34,257</b>	33,020
<b>Total funds carried forward</b>		<b>34,958</b>	<b>213</b>	<b>35,171</b>	<b>34,257</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 24 form an integral part of these accounts.

**North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2018**

**North Dorset Disability Information Service (NORDDIS) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2017 £	Prior Year Restricted Funds 2017 £	Prior Year Total Funds 2017 £
<b>Income from:</b>				
Donations & Legacies	A1	1,813	-	<b>1,813</b>
Charitable activities	A2	24,135	-	<b>24,135</b>
Investments	A4	29	-	<b>29</b>
<b>Total income</b>	<b>A</b>	<b>25,977</b>	<b>-</b>	<b>25,977</b>
<b>Expenditure on:</b>				
Charitable activities	B2	24,740	-	<b>24,740</b>
<b>Total expenditure</b>	<b>B</b>	<b>24,740</b>	<b>-</b>	<b>24,740</b>
<b>Net income for the year</b>		<b>1,237</b>	<b>-</b>	<b>1,237</b>
<b>Net income after transfers</b>		<b>1,237</b>	<b>-</b>	<b>1,237</b>
<b>Net movement in funds</b>		<b>1,237</b>	<b>-</b>	<b>1,237</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>32,807</b>	<b>213</b>	<b>33,020</b>
<b>Total funds carried forward</b>		<b>34,044</b>	<b>213</b>	<b>34,257</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 15 to 24 form an integral part of these accounts.**

**North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2018**

**North Dorset Disability Information Service (NORDDIS) - Resources applied in the year ended 31 March 2018 towards fixed assets for Charity use:-**

	2018 £	2017 £
Funds generated in the year as detailed in the SOFA	914	1,237
<b>Net resources available to fund charitable activities</b>	<b>914</b>	<b>1,237</b>

The notes attached on pages 15 to 24 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 March 2018**

**Revenue accumulated funds**

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
Accumulated funds brought forward	34,044	213	34,257	33,020
Recognised gains and losses before transfers	914	-	914	1,237
	<b>34,958</b>	<b>213</b>	<b>35,171</b>	<b>34,257</b>
<b>Closing revenue funds</b>	<b>34,958</b>	<b>213</b>	<b>35,171</b>	<b>34,257</b>

**Summary of funds**

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Revenue accumulated funds	34,958	213	35,171	34,257

The notes attached on pages 15 to 24 form an integral part of these accounts.

**North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2018**

**North Dorset Disability Information Service (NORDDIS)  
Income and Expenditure Account for the year ended 31 March 2018 as required by the Companies Act 2006**

	2018 £	2017 £
<b>Income</b>		
Income from operations	26,569	25,948
Investment income		
Interest receivable	-	29
<b>Gross income in the year before exceptional items</b>	<b>26,569</b>	<b>25,977</b>
<b>Gross income in the year including exceptional items</b>	<b>26,569</b>	<b>25,977</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	25,655	24,740
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>25,655</b>	<b>24,740</b>
<b>Net income before tax in the financial year</b>	<b>914</b>	<b>1,237</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>914</b>	<b>1,237</b>
<b>Retained surplus for the financial year</b>	<b>914</b>	<b>1,237</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 15 to 24 form an integral part of these accounts.**

# North Dorset Disability Information Service (NORDDIS) - Balance Sheet as at 31 March 2018

	SORP		2018	2017
	Note	Ref	£	£
<b>Current assets</b>		B		
Stocks		B1	8,231	7,823
Debtors	8	B2	1,623	1,417
Cash at bank and in hand		B4	27,464	25,667
<b>Total current assets</b>			<u>37,318</u>	<u>34,907</u>
<b>Creditors: amounts falling due within one year</b>	9	C1	<u>(2,147)</u>	<u>(650)</u>
<b>Net current assets</b>			35,171	34,257
<b>The total net assets of the charity</b>			<u>35,171</u>	<u>34,257</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

## Restricted funds

Restricted Revenue Funds	15	D2	213	213
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## Unrestricted Funds

Unrestricted Revenue Funds	15	D3	34,958	34,044
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<b>Total charity funds</b>			<u>35,171</u>	<u>34,257</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**MRS E V HADDLETON**

Trustee

Approved by the board of trustees on 30 November 2018

The notes attached on pages 15 to 24 form an integral part of these accounts.



# North Dorset Disability Information Service (NORDDIS)

## Notes to the Accounts for the year ended 31 March 2018

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Any measurement and estimation is detailed within the applicable specific policies set out below.

##### **Risks and future assumptions**

The major risks to which the charity is exposed are regularly reviewed. Where appropriate systems and procedures have been established to mitigate the risks faced. The external risks to funding have been recognised and the charity as a result is working on increasing the shop trading income. Procedures are in place to ensure compliance with health and safety of volunteers, trustees, clients and visitors to our premises. The Trustees believe the charity meets the conditions to be considered a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## North Dorset Disability Information Service (NORDDIS)

### Notes to the Accounts for the year ended 31 March 2018

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### Donated goods, facilities and services

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

# **North Dorset Disability Information Service (NORDDIS)**

## **Notes to the Accounts for the year ended 31 March 2018**

### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

### ***Policies relating to assets, liabilities and provisions and other matters.***

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Creditors and provisions**

All financial assets and liabilities are measured at their fair value at the balance sheet date.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are currently no designated funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## North Dorset Disability Information Service (NORDDIS)

### Notes to the Accounts for the year ended 31 March 2018

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position or performance.

#### 5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 7 Stocks & Work in Progress

	2018 £	2017 £
Stocks before write downs	8,231	7,823
	<u>8,231</u>	<u>7,823</u>

#### Analysis of the carrying value of stocks and work in progress by activities

Activity	Work in Progress		Stocks	
	2018 £	2017 £	2018 £	2017 £
Charitable activity 1	-	-	8,231	7,823
	<u>-</u>	<u>-</u>	<u>8,231</u>	<u>7,823</u>

#### 8 Debtors

	2018 £	2017 £
Prepayments and accrued income	1,417	1,417
	<u>1,417</u>	<u>1,417</u>

#### 9 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	1,290	650
	<u>1,290</u>	<u>650</u>

## North Dorset Disability Information Service (NORDDIS)

### Notes to the Accounts for the year ended 31 March 2018

#### 10 Loans to trustees included in debtors

No such loans have been made during the year.

#### 11 Guarantees made by the charity on behalf of trustees

No such guarantees were made during the year

#### 12 Financial commitments under operating leases

2018	2017
£	£

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:

within one year	8,500	8,500
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#### 13 Income and Expenditure account summary

2018	2017
£	£

At 1 April 2017

34,257	33,020
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Surplus after tax for the year

914	1,237
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At 31 March 2018

<b>35,171</b>	<b>34,257</b>
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#### 14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2018

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	37,105		213	37,318
Current Liabilities	(2,147)	-	-	(2,147)
	<b>34,958</b>	<b>-</b>	<b>213</b>	<b>35,171</b>

At 1 April 2017

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	34,694	-	213	34,907
Current Liabilities	(650)	-	-	(650)
	<b>34,044</b>	<b>-</b>	<b>213</b>	<b>34,257</b>

## North Dorset Disability Information Service (NORDDIS)

### Notes to the Accounts for the year ended 31 March 2018

#### 15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2017	Movement in funds in 2018	Transfers between funds in 2018	Funds carried forward to 2019
	£	See Note 16 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	34,044	914	-	34,958
<b>Total unrestricted and designated funds</b>	<b>34,044</b>	<b>914</b>	<b>-</b>	<b>34,958</b>
<b>Restricted funds:-</b>				
Sundry other funds	213	-	-	213
<b>Total restricted funds</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>213</b>
<b>Total charity funds</b>	<b>34,257</b>	<b>914</b>	<b>-</b>	<b>35,171</b>

#### 16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018	2018	2018	2018
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	26,569	(25,655)	-	914

#### 17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

##### **Unrestricted and designated funds:-**

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### **Restricted funds:-**

Sundry other funds

This fund represents the monies received from Signpost Housing specifically to be used for set up and promotion of new website. The funds are the balance received still not spent on the specific project.

## **North Dorset Disability Information Service (NORDDIS)**

### **Notes to the Accounts for the year ended 31 March 2018**

#### **18 Ultimate controlling party**

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 19 Donations and Legacies

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	573	-	573	563
<b>Total donations and gifts from individuals</b>	<b>778</b>	<b>-</b>	<b>778</b>	<b>563</b>
<b>Revenue grants from government and public bodies</b>				
Small grants individually less than £1000	-	-	-	250
Gillingham town council	1,000	-	1,000	1,000
<b>Total public sector revenue grants</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,250</b>
<b>Total Donations and Legacies</b> A1	<b>1,778</b>	<b>-</b>	<b>1,778</b>	<b>1,813</b>

### 20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	24,791	-	24,791	24,135
<b>Total Primary purpose and ancillary trading</b>	<b>24,791</b>	<b>-</b>	<b>24,791</b>	<b>24,135</b>



## North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

### 21 Total Income from charitable activities

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Total income from charitable trading	24,791	-	24,791	24,135
<b>Total from charitable activities</b>	<b>A2 24,791</b>	<b>-</b>	<b>24,791</b>	<b>24,135</b>

### 22 Investment income

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Bank Interest Receivable	-	-	-	29
<b>Total investment income</b>	<b>A4 -</b>	<b>-</b>	<b>-</b>	<b>29</b>

### 23 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Cost of goods for primary purpose trading	10,299	-	10,299	9,399
Reallocated from support costs	15,356	-	15,356	15,341
<b>Total charitable trading costs</b>	<b>B2b 25,655</b>	<b>-</b>	<b>25,655</b>	<b>24,740</b>

## North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2018 as required by the SORP 2015

### 24 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Volunteer costs</b>				
Training and welfare - volunteers	427	-	427	328
Travel and subsistence - volunteers	1,160	-	1,160	1,002
<b>Premises Expenses</b>				
Rates and water charges	9,084	-	9,084	9,136
Light heat and power	1,775	-	1,775	1,244
Cleaning and waste management	-	-	-	-
Premises repairs, renewals and	201	-	201	192
Property insurance	684	-	684	804
<b>Administrative overheads</b>				
Telephone, fax and internet	1,189	-	1,189	1,102
Stationery and printing	42	-	42	878
Advertising and marketing	170	-	170	170
Sundry expenses	92	-	92	135
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	472	-	472	325
<b>Financial costs</b>				
Bank charges	60	-	60	25
<b>Support costs before reallocation</b>	<b>15,356</b>	<b>-</b>	<b>15,356</b>	<b>15,341</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	(15,356)	-	(15,356)	(15,341)
<b>Total support costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The basis of allocation of costs between activities is described under accounting policies

### 25 Total Charitable expenditure

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Total charitable trading costs	<b>B2b</b> 25,655	-	25,655	24,740
Total support costs	<b>B2d</b> -	-	-	-
<b>Total charitable expenditure</b>	<b>B2</b> <b>25,655</b>	<b>-</b>	<b>25,655</b>	<b>24,740</b>