

Company registration number: 02122678
Charity registration number: 296650

The Dympna Centre Ltd

known as
Dympna Centre

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 December 2014

M F O'Donnell
Accountant
53 Rydal Road
Harrogate
North Yorkshire
HG1 4SD

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**The Dympna Centre Ltd
known as
Dympna Centre**

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**The Dympna Centre Ltd
known as
Dympna Centre**

Reference and Administrative Details

Charity name	The Dympna Centre Ltd known as Dympna Centre	
Charity registration number	296650	
Company registration number	02122678	
Principal office	4 Christ Church Oval Harrogate North Yorkshire HG1 5AJ	
Registered office	4 Christ Church Oval Harrogate North Yorkshire HG1 5AJ	
Trustees	Sister K McGhee, Trustee Rev R Sloan, Trustee Miss J Palmer, Trustee Miss U Morrissey, Trustee Rev John Thomas Udris (Replacement 13 May 2014) Mgr John Wilson (New Trustee 13 May 2014)	
Secretary	Rev T McGrath, Company Secretary	
Bankers	Barclays Bank plc Harrogate 25 St James Street Harrogate	
Accountant	M F O'Donnell 53 Rydal Road Harrogate North Yorkshire HG1 4SD	

**The Dympna Centre Ltd
known as
Dympna Centre
Trustees' Report**

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 December 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 12 March 2015 and signed on its behalf by:

.....*K McGhee*.....

Sister K McGhee
Trustee

Independent Examiner's Report to the Trustees of The Dympna Centre Ltd

I report on the accounts of the company for the year ended 31 December 2014, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

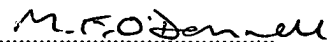
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


M F O'Donnell
M F O'Donnell
Accountant

12 March 2015

53 Rydal Road
Harrogate
North Yorkshire
HG1 4SD

The Dympna Centre Ltd
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Dympna Centre

**Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 December 2014**

		Unrestricted Funds	Total Funds 2014	Total Funds 2013
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	-	-	21,900
Incoming resources from charitable activities	3	29,090	29,090	-
Total incoming resources		<u>29,090</u>	<u>29,090</u>	<u>21,900</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	-	-	20,794
Charitable activities	4	23,156	23,156	-
Total resources expended		<u>23,156</u>	<u>23,156</u>	<u>20,794</u>
Net movements in funds		5,934	5,934	1,106
Reconciliation of funds				
Total funds brought forward		419,691	419,691	418,585
Total funds carried forward		<u>425,625</u>	<u>425,625</u>	<u>419,691</u>

The notes on pages 6 to 11 form an integral part of these financial statements.

The Dympna Centre Ltd
trading as
Dympna Centre (Registration number: 02122678)

Balance Sheet as at 31 December 2014

		2014	2013
	Note	£	£
Fixed assets			
Tangible assets	9	293,348	293,034
Current assets			
Stocks and work in progress		1,093	1,055
Debtors	10	291	292
Cash at bank and in hand		132,619	125,910
		<u>134,003</u>	<u>127,257</u>
Creditors: Amounts falling due within one year	11	<u>(1,726)</u>	<u>(600)</u>
Net current assets		<u>132,277</u>	<u>126,657</u>
Net assets		<u>425,625</u>	<u>419,691</u>
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		<u>425,625</u>	<u>419,691</u>
Total charity funds		<u>425,625</u>	<u>419,691</u>

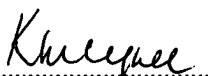
For the financial year ended 31 December 2014, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 12 March 2015 and signed on its behalf by:



Sister K McGhee
Trustee

The notes on pages 6 to 11 form an integral part of these financial statements.

The Dympna Centre Ltd
known as
Dympna Centre

Notes to the Financial Statements for the Year Ended 31 December 2014

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

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

Further details of each fund are disclosed in note 14.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% decreasing value basis
Fixtures and fittings	25% decreasing value basis
Office equipment	25% decreasing value basis

The Dympna Centre Ltd
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Notes to the Financial Statements for the Year Ended 31 December 2014

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Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Donations and legacies			
Appeals and donations	-	-	1,000
Interest on cash deposits	-	-	2,413
Primary purpose trading	-	-	18,487
	<u>-</u>	<u>-</u>	<u>21,900</u>

3 Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Charitable activity 1			
Group work	10,625	10,625	-
Other income	1,605	1,605	-
Counselling	12,660	12,660	-
Assessments	700	700	-
Retreats	3,500	3,500	-
	<u>29,090</u>	<u>29,090</u>	<u>-</u>

The Dympna Centre Ltd
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Notes to the Financial Statements for the Year Ended 31 December 2014

..... continued

4 Total resources expended

	Charitable activity 1	Total
	£	£
Direct costs		
Establishment costs	6,655	6,655
Repairs and maintenance	99	99
Motor expenses	1,243	1,243
Accountancy fees	600	600
Legal and professional costs	680	680
Bank charges	1	1
	<u>9,278</u>	<u>9,278</u>
Support costs		
Employment costs	9,250	9,250
Repairs and maintenance	93	93
Office expenses	540	540
Printing, posting and stationery	268	268
Sundry and other costs	1	1
Travel and subsistence	3,621	3,621
Depreciation of tangible fixed assets	105	105
	<u>13,878</u>	<u>13,878</u>
	<u>23,156</u>	<u>23,156</u>

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets	<u>105</u>	<u>222</u>

The Dympna Centre Ltd
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Dympna Centre

Notes to the Financial Statements for the Year Ended 31 December 2014

..... *continued*

7 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2014	2013
	£	£
Wages and salaries	<u>9,250</u>	<u>7,800</u>

No employee received emoluments of more than £60,000 during the year (2013 - No. 0).

8 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

The Dympna Centre Ltd
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Notes to the Financial Statements for the Year Ended 31 December 2014

..... continued

9 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2014	293,034	-	293,034
Additions	-	419	419
As at 31 December 2014	<u>293,034</u>	<u>419</u>	<u>293,453</u>
Depreciation			
Charge for the year	-	105	105
Net book value			
As at 31 December 2014	<u>293,034</u>	<u>314</u>	<u>293,348</u>
As at 31 December 2013	<u>293,034</u>	<u>-</u>	<u>293,034</u>

10 Debtors

	2014 £	2013 £
Other debtors	<u>291</u>	<u>292</u>

11 Creditors: Amounts falling due within one year

	2014 £	2013 £
Trade creditors	600	-
Other creditors	83	-
Accruals and deferred income	<u>1,043</u>	<u>600</u>
	<u>1,726</u>	<u>600</u>

The Dympna Centre Ltd
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Notes to the Financial Statements for the Year Ended 31 December 2014

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12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 January 2014	Incoming resources	Resources expended	At 31 December 2014
	£	£	£	£
General Funds				
Unrestricted income fund	419,691	29,090	(23,156)	425,625

15 Net assets by fund

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Tangible assets	293,348	293,348	293,034
Current assets	134,003	134,003	127,257
Creditors: Amounts falling due within one year	(1,726)	(1,726)	(600)
Net assets	425,625	425,625	419,691

The Dympna Centre Ltd
trading as
Dympna Centre

Statement of financial activities by fund Year Ended 31 December 2014

	Unrestricted income fund 2014	Unrestricted income fund 2013
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	-	21,900
Incoming resources from charitable activities	29,090	-
Total incoming resources	<u>29,090</u>	<u>21,900</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	-	20,794
Charitable activities	23,156	-
Total resources expended	<u>23,156</u>	<u>20,794</u>
Net movements in funds	5,934	1,106
Reconciliation of funds		
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Total funds carried forward	<u><u>425,625</u></u>	<u><u>419,691</u></u>

This page does not form part of the statutory financial statements.