

Birmingham Disability Resource Centre

(A Company Limited by Guarantee)

**Report and Financial Statements
For The Year Ended 31 March 2006**

**Charity Number 1034581
Company Number 2897250**

Feltons

Chartered Accountants

**Birmingham
B1 3ND**

FRIDAY



AANVEM57

A52

12/01/2007

686

COMPANIES HOUSE

Birmingham Disability Resource Centre

(A Company Limited by Guarantee)

**Report and Financial Statements
For the year ended 31 March 2006**

Contents	Page
Report of the Trustees	2 to 10
Independent Auditors' Report	11 to 12
Statement of Financial Activities	13
Balance Sheet	14
Notes forming part of the financial statements	15 to 21

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2006.

Reference and Administrative Information

Charity Name:	Birmingham Disability Resource Centre (also known as BDRC)
Charity registration number:	1034581
Company registration number:	2897250
Registered Office and operational address:	Bierton Road Centre Bierton Road Yardley Birmingham B25 8PQ

Trustees and Management Committee

Mr Timothy Phillips	Chairperson
Mr Andrew Beaton	Vice-Chairperson
Ms Cora Jones	Treasurer
Mr Anthony Davis	
Mr David Nichols	
Mrs Irene Wright MBE	

Company Secretary and Chief Executive

Mrs Louise Simmons ACIS, PG Dip (Prof Admin)

Auditors

Feltons, Chartered Accountants, Vittoria House, 1-7 Vittoria Street, Birmingham B1 3ND

Bankers

Lloyds TSB Bank PLC, 2-4 The Priory Queensway, Birmingham B4 6BP

Solicitors

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

Structure, Governance and Management

Governing Document

The Birmingham Disability Resource Centre (BDRC) is a charitable company limited by guarantee, incorporated on 11 February 1994 and registered as a charity on 7 March 1994. 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 and the policies made from time to time by the Trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Mr David Nichols and Mr Anthony Davis will retire by rotation at the next Annual General Meeting and, being eligible, offer themselves for re-election.

The nature of the charity's work is to provide information, advice and support services to disabled people, their families and carers living in Birmingham. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Currently all members on the Management Committee class themselves as having a disability. The more traditional business skills are also represented on the Management Committee.

All members of the Management Committee are requested to undertake a skills audit to identify their skills and relevant experience (and update it each year). In the event of particular skills being lost due to retirements, individuals with similar skills are identified to offer themselves for election to the Management Committee.

In addition, in order to enhance the current pool of trustees (which comprises just 6 members currently) and strengthen the existing skill mix, the Management Committee have agreed to undertake a recruitment exercise shortly to identify new members with appropriate new business skills to become members and trustees of the charity.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been encouraged to take up induction and on-going training including, presentations on projects and services; governance training; disability equality training; a tour of the Resource Centre and various Business Planning and Away Days.

Additionally, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chairperson of the Management Committee and the Chief Executive of the charity and cover:

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

- Governance Training including the obligations of Management Committee members and the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Financial planning including resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives including the BDRC's Strategic Business Plan and Service Delivery Plans.

A Trustee Handbook has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

Risk Management

The Management Committee is presently conducting a review of the major risks to which the charity is exposed. A risk register is being established and will be updated at least annually. Where appropriate, systems or procedures have already been put in place to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. The continuing implementation of the MATRIX and Investors In People Standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The BDRC has a Management Committee of up to 11 members who meet on a six-weekly cycle and who are responsible for the strategic direction and policy of the charity. At present the Committee has six members - all with disabilities - from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the Committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Executive also has responsibility for the day to day operational management of the Resource Centre, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

Related Parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

Objectives and Activities

The company's objects and principal activities are defined by its constitution as follows:-

"The Centre is established to relieve persons whose impairment or the nature of their condition subjects them to physical, mental or sensory disability by the provision of a Centre known as the Birmingham Disability Resource Centre, through which persons with disabilities may realise their full potential as individuals and members of society. The Centre shall be provided for all people with disabilities, irrespective of the nature of their impairment or condition, disability, sex, sexual orientation, religion or ethnic origin".

This is achieved by:-

- Providing a wide range of services to disabled people
- Linking in and networking with people unable to attend the Centre
- Providing modes of good practice in dismantling disabling barriers
- Encouraging involvement within all communities
- Aiming to become a focal point in Birmingham by offering a meeting place and giving information, advice and guidance on disability awareness/issues.

Achievements and Performance

The main areas of charitable activity during 2005/2006 have been the provision of general information services; employment and training services; disability equality training; counselling services and tenancy/room hire. All activity is based at the Resource Centre in Yardley, Birmingham.

1. General Information Services

The service employs 2 Full-Time Information Officers who dealt with a total of 2,996 enquiries in 2005/2006. The top 6 categories of enquiry were about BDRC services (609 – 20.3%); aids, adaptations and equipment (503 – 16.8%); benefits advice (436 – 14.6 %); support services available (360 – 12%); education and training (230 – 7.7%); and volunteering (182 – 6%).

A further breakdown of these enquiries reveals other information:-

Mode of Contact	Number	Contract Target
Overall enquiries dealt with	2996	3000
Enquiries taking over 1 hour	217	500
Home visits	37	80
Awareness sessions/presentations	14	12
Outreach events attended	43	23
Volunteer placements	30	50
Peer support groups facilitated	9	12

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

2. Employment and Training Services

Employment Resource Centre

Following the decision made by Birmingham City Council not to award a further contract to fund the ERC Network, the BDRC was forced to close its specialist ERC Employment and Training Service in April 2005 with the loss of 2 Full-Time Employment & Training Officer posts. The staff employed in these posts were re-employed in other BDRC departments.

New Deal

No activity took place during 2005/2006 in relation to the New Deal for Disabled People scheme due to staffing and resource issues in the Employment and Training Service and little marketing of the scheme by the Local Authority, upon whose behalf the BDRC offers services. The funding is now linked to outcomes and very few referrals are now coming through to the BDRC.

BDRC will continue to operate on behalf of the Council until 31 March 2007. The potential still exists to increase the income raised from this source through properly marketed outreach work in areas of high unemployment. The closure of the BDRC's ERC Employment & Training Service has meant that staffing resources were no longer available to do this. The opportunity to undertake outreach work was included in 3 new successful funding applications submitted during 2005/2006. This will allow activity to recommence in 2006/2007.

3. Birmingham & Solihull Connexions / Next Step funded projects

IAG Project

A further 1-year contract was secured with Birmingham & Solihull Connexions / Next Step for the provision of Information Advice Guidance to adults for the period 1 August 2005 to 31 July 2006.

Performance during the year showed:-

177 advice sessions were provided together with 6 enhanced services sessions.

Skills Coaching Project

A new contract was secured in May 2005 with Birmingham & Solihull Connexions / Next Step for the period ending 31 March 2006 for the delivery of a Skills Coaching trial project with a contract value of £41,000. The aim of the trial is to help new Job Seeker Allowance and Incapacity Benefit claimants to obtain the skills necessary to gain sustained employment by "providing customers with a distinctive service that adds value to Job Centre Plus services and helps to improve their skills levels through improving the diagnosing of skills needed and generating a longer-term relationship with the customer".

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

A new post was established to commence delivery on this and the IAG Project. The post was ring-fenced for those members of staff declared vulnerable following the forced closure of the former ERC Employment & Training service and a former ERC Employment & Training Officer was successfully appointed to the post commencing June 2005.

The BDRC was linked with Yardley Job Centre and the pilot was a little slow to take off. Referrals to the BDRC Skills Coach come through the job centre and it took time to establish the service with the relevant officers at the Job Centre. However, since August 2005 the pilot had begun to work very well with good relationships being forged. It was therefore unfortunate that the member of staff appointed to this post commenced long-term sick leave at the beginning of October 2005 and eventually resigned. Activity stopped during the period October 2005 to March 2006 and arrangements had to be made for this contract to be delivered via another organisation with the capacity to do so.

The Skills Coach contract is performance based and accordingly, the BDRC received no income against this project during the period October 2005 to March 2006. Endeavours were made to recruit a replacement Skills Coach Officer but due to the contract ending in March 2006, the BDRC was unable to attract a suitable candidate on such a short-term arrangement. Fortunately, the Skills Coach Project has now been extended for a further 12 months and this enabled the BDRC to make suitable arrangements to undertake this work and reclaim the contract.

4. Taxi Training / Disability Equality Training

The BDRC continued to provide Disability Equality training to Birmingham Taxi Drivers during 2005/2006 following an extension to the existing contract which commenced 1 January 2004.

In May 2005, a new dedicated post of Training Co-coordinator was established to oversee the delivery of this contract and to begin promoting the BDRC as a professional training agency able to deliver high quality Disability Equality training. Whilst other organisations have already positioned themselves within the market place to deliver such training, the BDRC has been extremely well placed to operate in this field. New legislation recently introduced under the Disability Discrimination Act has increased the development potential for this training provision. The new post was ring-fenced for those staff declared vulnerable with the closure of the former ERC Employment & Training service and a member of staff successfully appointed to the post.

During 2005/2006 51 taxi training days were provided in line with the contract which generated £48,936.

Disability Equality Training together with limited consultancy work was provided to 6 external organisations in 2005/2006 which generated £2,836.

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

5. Counselling Service

The Counselling service has undergone a major review in 2005/2006 in order to clearly define the service, establish referral arrangements and protocols and appropriate clinical supervision arrangements.

The service is provided for disabled people with depression or anxiety living in Birmingham. The service has both a male (part-qualified volunteer) and a female (fully-qualified) counsellor and additional sessions are now being provided to meet demand through funding from W Cadbury Trust and from BHSF Medical Charity & Welfare Trust.

In 2005/2006 86 sessions were provided.

6. Tenancy / Room Hire

Current tenants are Strawberry Studio, Penderels, Paintbox and OMOC, from whom a total income of £36,816 per annum is derived.

At the present time the hire of the larger conference room is charged at £175.00 per day and the smaller training room at £62.50. Buffets can be provided by the Strawberry Studio. There is potential with improved marketing to increase income from this source, particularly by "selling" the accessibility of the facility (including car parking facilities). There is a need to improve the acoustics in both of these rooms because of the persistent echo from the high ceilings.

Financial Review

Against the backdrop of limited resources and the loss of funding for the former Employment Resource Centre, it has been a difficult year for the BDRC. The charity has invested considerable time in consolidating its position and identifying opportunities to diversify funding streams & develop new services. The charity, with the aid of sound financial management and commitment from the newly appointed Chief Executive (who commenced employment in January 2005) has had considerable success in diversifying funding streams and developing new employment and business services starting next financial year. This will see the charity double in size in 2006/2007.

Principal Funding Sources

Aside from the income generated through room hire and tenancy agreements, the principal funding sources for the charity during 2005/2006 were by way of contracts and service level agreements with Birmingham City Council and Birmingham & Solihull Connexions.

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available, the Management Committee has decided to continue to invest the small amount that it has available in a high interest deposit account.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months running costs. This has been achieved in the current year with expenditure, excluding depreciation, being £280,707, and reserves not committed to tangible fixed assets being £75,886.

However, reserve levels will need to be increased in future years to reflect increased activity. Budgeted expenditure for 2006/2007 is £400,000 and reserves will therefore need to build up over time to at least £100,000 through planned operating surpluses.

Plans for Future Periods

The BDRC plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In line with the charity Strategic Business Plan, plans have also been developed in 2006/2007 to:-

- Provide additional employment and training services to support disabled people and those on incapacity benefit into work and training
- Establish a new social enterprise community interest company to promote the charity's business activities including room hire, disability equality training, access audits and disability related consultancy services
- Provide new support services to young disabled people.

The charity will also be looking to renew its MATRIX standard and to commence work towards the Positive About Disabled People Kitemark and Community Legal Services standard in order to strengthen its range of recognised quality standards.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2006 (continued)

The Trustees are responsible for maintaining 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 1985. The Trustees 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.

Trustees and Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Feltons, Chartered Accountants were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees on 25 September 2006 and signed on its behalf by:

 25-9-06

Mr Timothy Phillips, Chairperson

 25-9-06

Mr Anthony Davis, Director

Independent Auditors' Report to the Members of Birmingham Disability Resource Centre (A Company Limited by Guarantee)

We have audited the financial statements of Birmingham Disability Resource Centre (A Company Limited by Guarantee) for the year ended 31 March 2006 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described in the Statement of Trustees' Responsibilities the trustees (who are also the directors of Birmingham Disability Resource Centre (A Company Limited By Guarantee) for the purposes of company law) are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the information contained in the Trustees' Annual Report, and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

**Independent Auditors' Report to the Members of
Birmingham Disability Resource Centre (A Company Limited by Guarantee)
(continued)**

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2006, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



Feltons
Chartered Accountants
Registered Auditors
Birmingham B1 3ND

26.9.2006

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

**Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31 March 2006**

	Notes	Unrestricted funds 2006 £	Restricted funds 2006 £	Total funds 2006 £	Total funds 2005 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income :</i>					
Donations and grants	2	-	2,000	2,000	690
<i>Activities for generating funds:</i>					
Rental income		36,816	-	36,816	30,724
Room hire		14,829	-	14,829	7,486
Training		51,772	-	51,772	47,137
Investment income		1,852	-	1,852	2,590
Incoming resources from charitable activities:					
Advisory services		115,125	-	115,125	214,899
Total incoming resources		<u>220,394</u>	<u>2,000</u>	<u>222,394</u>	<u>303,526</u>
Resources expended :	3				
Costs of generating funds					
Costs of generating voluntary income		17,218	-	17,218	-
Charitable activities		252,534	3,726	256,260	268,084
Governance costs		17,628	-	17,628	10,014
Total resources expended		<u>287,380</u>	<u>3,726</u>	<u>291,106</u>	<u>278,098</u>
Net (outgoing)/incoming resources being net (expenditure)/income		(66,986)	(1,726)	(68,712)	25,428
Reconciliation of funds					
Total funds brought forward		146,709	1,726	148,435	123,007
Total funds carried forward		<u>79,723</u>	<u>-</u>	<u>79,723</u>	<u>148,435</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

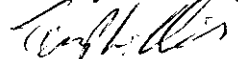
Birmingham Disability Resource Centre (A Company Limited by Guarantee)


**Balance Sheet
as at 31 March 2006**

	Notes	2006		2005	
		£	£	£	£
Fixed assets					
Tangible assets	8		3,837		10,510
Current assets					
Debtors	9	28,545		39,165	
Cash at bank and in hand		<u>77,899</u>		<u>111,435</u>	
		106,444		150,600	
Creditors: amounts falling due within one year	10	<u>(30,558)</u>		<u>(12,675)</u>	
Net current assets			75,886		137,925
Total assets less current liabilities			<u>79,723</u>		<u>148,435</u>
Funds	11				
Unrestricted funds			79,723		146,709
Restricted funds			-		1,726
			<u>79,723</u>		<u>148,435</u>

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Management Committee on 25 September 2006 and signed on its behalf by:

 25-9-06
Mr Timothy Phillips, Chairperson

 25-9-06
Mr Anthony Davis, Director

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006

1. Accounting Policies

The principal accounting policies are summarised below. These accounting policies have been applied consistently throughout the year and the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice : Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

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

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life on a straight-line basis:

Plant and equipment	- 20%
Computer equipment	- 33%

(f) Operating leases

Payments under an operating lease are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

(g) Pensions

The Charity makes contributions to individuals' defined contribution personal pension plans. Contributions payable for the year are charged to the Statement of Financial Activities.

2. Donations and grants

	Unrestricted £	Restricted £	2006 £	2005 £
Sundry donations	-	-	-	690
Donation from W Cadbury Trust	-	2,000	2,000	-
	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>690</u>

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

3. Total Resources Expended

	Basis of allocation	Rental and room hire £	£ Advisory	£ Training	£ Governance	2006 Total £	2005 Total £
Costs directly allocated to activities							
Staff costs	Direct	-	56,927	38,474	-	95,401	93,674
Project costs	Direct	-	2,359	14,738	-	17,097	16,103
Travel	Direct	-	1,864	-	-	1,864	3,155
Recruitment costs	Direct	-	3,792	-	-	3,792	-
Support costs allocated to activities							
Premises	Floor area	29,267	4,181	8,362	-	41,810	42,546
General office and finance staff costs	Staff time	5,424	39,957	8,495	12,875	66,751	65,038
Insurance	Usage	470	1,177	470	236	2,353	2,610
Office costs	Usage	7,510	18,429	8,589	-	34,528	33,926
Training	Usage	-	4,061	1,846	1,476	7,383	2,107
Publicity	Usage	1,644	1,645	1,645	-	4,934	3,998
Depreciation	Usage	667	4,004	2,002	-	6,673	5,200
Professional charges	Usage	-	5,479	-	3,041	8,520	9,741
						-	-
		<u>44,982</u>	<u>143,875</u>	<u>84,621</u>	<u>17,628</u>	<u>291,106</u>	<u>278,098</u>

4. Net (Outgoing)/Incoming Resources for the Year

This is stated after charging :		2006 £	2005 £
Depreciation of owned tangible fixed assets		6,673	4,901
Auditors' remuneration		2,233	2,978
Operating lease rentals	- office equipment	4,212	3,774
	- premises	<u>22,500</u>	<u>20,000</u>

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

5. Staff Costs and Numbers

Staff costs	2006 £	2005 £
Wages and salaries	148,027	144,958
Social Security costs	12,749	13,513
Pension	1,376	241
	<u>162,152</u>	<u>158,712</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2006 Number	2005 Number
Chief Executive	1	-
General Information Service	2	2
Employment Resource Centre Employment & Training Service	-	2
IAG and Skills Coaching Contracts	1	-
Disability Equality Training	1	-
Administration and support	3	2
	<u>8</u>	<u>6</u>

The BDRC does not operate any pension scheme for its employees but does administer contributions to a stakeholder pension scheme for 1 (2005 – 6) member of staff. The BDRC makes a 3% contribution to this scheme. All staff are entitled to join the pension scheme but most choose not to.

6. Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year or the previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2005 – Nil).

7. Taxation

As a charity, the BDRC is exempt from tax on income and gains falling within section 505 of the Income and Corporation Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

8. Tangible Fixed Assets

	Plant and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2005 and 31 March 2006	<u>72,141</u>	<u>12,382</u>	<u>84,523</u>
Accumulated Depreciation			
At 1 April 2005	69,554	4,459	74,013
Charge for the year	2,587	4,086	6,673
At 31 March 2006	<u>72,141</u>	<u>8,545</u>	<u>80,686</u>
Net book value			
At 31 March 2006	-	3,837	3,837
At 31 March 2005	<u>2,587</u>	<u>7,923</u>	<u>10,510</u>

9. Debtors

	2006 £	2005 £
Trade debtors	26,018	20,978
Other debtors and prepayments	2,527	18,187
	<u>28,545</u>	<u>39,165</u>

10. Creditors: Amounts falling due within one year

	2006 £	2005 £
Taxation and social security	8,078	4,355
Other creditors and accruals	22,480	8,320
	<u>30,558</u>	<u>12,675</u>

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

11. Analysis of Net Assets Between Funds

	Unrestricted funds £
Tangible fixed assets	3,837
Current assets	106,444
Current liabilities	(30,558)
	<u>79,723</u>

12. Movements in Funds

	At 1 April 2005 £	Incoming resources £	Outgoing resources £	At 31 March 2006 £
Restricted funds :				
Counselling	-	2,000	(2,000)	-
Advocacy/mentoring project	1,202	-	(1,202)	-
Handyman project	524	-	(524)	-
<i>Total restricted funds</i>	<u>1,726</u>	<u>2,000</u>	<u>(3,726)</u>	<u>-</u>
Unrestricted funds :				
General	146,709	220,394	(287,380)	79,723
Total funds	<u>148,435</u>	<u>222,394</u>	<u>(291,106)</u>	<u>79,723</u>

Birmingham Disability Resource Centre (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2006 (continued)

13. Guarantees and other financial commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due in the year to 31 March 2007:

	2006		2005	
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Within one year	<u>22,500</u>	<u>5,624</u>	<u>20,000</u>	<u>2,189</u>

14. Capital commitments

There were no capital commitments at the year end (2005 - £nil).