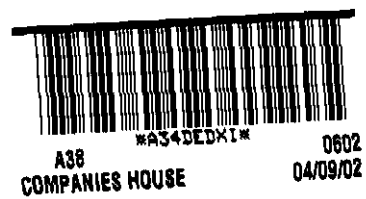


3533224 (ENGLAND & WALES)

**LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2001**



**LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

**FOR THE YEAR ENDED 31 DECEMBER 2001**

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## LEGAL AND ADMINISTRATIVE /COMPANY INFORMATION

<b>Company / Charity Name:</b>	Links Housing Advice and Support for Young People
<b>Other Name by which Charity is known:</b>	Links
<b>Company No.</b>	3533224 (England & Wales)
<b>Charity No.</b>	1069989
<b>Directors / Trustees:</b>	
Andy Moore	Chairperson
David McGregor Williams	Treasurer
Keda Norman	
Rachel Ogilvie	
Rosemary Theobalds	Vice-Chair
Malcolm J. Brodie	
Monica B. Burns	Resigned 14/12/01
<b>Company Secretary:</b>	Andy Moore
<b>Staff:</b>	
Co-ordinator	Monica Haigh
Accommodation Manager	Norman Young
Administrator	Melanie Hall
Financial Administrator	Debi Baxter
Information, Advice and Support Worker	Mark Boyd
Employment Training Manager	Jacqui Farrell
Volunteers Co-ordinator	Jane Williamson
<b>External Evaluator:</b>	Christine Morrison
<b>Registered Office:</b>	2 <sup>nd</sup> Floor 1 Meal Market Hexham, Northumberland NE46 1NF
<b>Reporting Accountant:</b>	Ribchesters Chartered Accountants 67 Sadler Street Durham DH1 3NP
<b>Bankers:</b>	HSBC plc Fore Street Hexham, Northumberland NE46 1LY
<b>Solicitors:</b>	Robert Lewis & Co. 3 Orchard Place Hexham, Northumberland NE46 1QQ

## **LINKS – HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2001**

The Trustees (of the Charity), who are also Directors for the purpose of company law, present their report and the financial statements for the year ended 31 December 2001.

The company (also known as Links) was incorporated as a company limited by guarantee on March 24<sup>th</sup> 1998 and became a registered charity (No. 1069989) on June 10<sup>th</sup> 1998. It does not have a share capital.

The charitable company was established under a Memorandum Of Association, which defines the Charity's Objects and powers, and is governed under its Articles of Association. Under those Articles at each Annual General Meeting one third of the trustees shall retire by rotation but they may offer themselves up for re-election.

#### **PRINCIPAL ACTIVITY**

The Company's charitable Objects are to:

- *relieve the poverty and distress of young people who are suffering from the effects of homelessness or bad housing, or the threat of homelessness, particularly through a comprehensive housing aid and advice service; and*
- *advance the education of the public about the needs of young people who are suffering from the effects of homelessness, bad housing or threatened homelessness*

The principal activity of the charitable company, in meeting those Objects, is supporting young people aged 16-30 years, in Tynedale, in the transition to independent living.

This is achieved through:-

- *Ensuring ease and equality of access to advice and information for young people on all issues relating to housing*
- *Access to a network of employment/training services*
- *The provision of emotional and practical support for young people*
- *The provision of safe, supported accommodation*
- *The improvement of housing options for young adults*
- *Raising awareness and changing attitudes in the community in order to achieve a wider recognition that young people have valid housing needs*
- *Educating young people on the issues of leaving home*

In order to reflect the full range of activities, the Trustees began consultation with the Charity Commission, in June 2001, to add a third charitable object:-

- *to relieve unemployment for the public benefit, in particular young people, in such ways as may be thought fit, including assistance to find employment.*

#### **BOARD OF TRUSTEES**

The Trustees who served during the year were as follows:

Andrew Peter Moore

Malcolm James Brodie

Monica Bernadette Burns

(resigned December 14<sup>th</sup> 2001)

Keda Norman

Rachel Margaret Ogilvie

Rosemary Eileen Theobalds

David McGregor Williams

#### **RESPONSIBILITIES OF THE DIRECTORS / TRUSTEES**

Company law requires the Directors/Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors/Trustees are required to:-

- select suitable accounting policies and then 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 company will continue in business.

## **LINKS – HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2001**

(continued)

#### **RESPONSIBILITIES OF THE DIRECTORS / TRUSTEES *continued* ...**

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **RESULTS**

The results for the year and the financial position of the company are as shown in the annexed financial statements.

#### **ACTIVITIES and ACHIEVEMENTS**

##### **(a) Housing Advice and Information:**

is delivered from the main (Hexham) office and the Prudhoe base, on a drop-in or appointments basis, including home/school visits for young people with mobility problems, for those with young families or with access/transport problems. 2001 was the busiest year to date, with 233 young people accessing the service. Of these, 46% were either homeless or threatened with homelessness: continuing the downward, and encouraging, trend of the previous year and validating our education and awareness programme objectives of getting young people to seek advice/information prior to a crisis situation arising and making the charitable company's role more proactive than reactive.

Our belief that young people need sustained, one-to-one support to achieve successful, independent living is borne out by the fact that 78% of service users received on-going support in 2001 and where it has been possible to make an assessment, 72% have realised a successful solution to their presenting problem.

The Prudhoe office, serving the young population of Eastern Tynedale, saw an increase in service users from 64 in 2000 to 94 in 2001.

##### **(b) Supported Accommodation:**

The number of bed spaces increased to 9 in 2001, in properties leased from two Housing Associations; Trustees of a local church and a local business. Sixteen vulnerable young people benefited from the safe, affordable housing and the life-skills training. By the end of the year 5 remained in the accommodation; 5 moved on to their own tenancies with Housing Associations; 2 to Private Rented tenancies and 4 returned home or to their families.

##### **(c) Employment Training:**

has proved very successful since its inception in September 2000. Eighty-seven young people used the service in 2001: 89% of whom were unemployed. Almost half the referrals emanated from the housing advice service, whilst 44% made their initial visit at our Prudhoe base. The Learning Resource Centre is being well used for IT training; Job Search; C.V preparation; Course Finder; on-line Learning, and for access to the information library. A partnership with Northumberland College was forged to offer European Computer Driving Licence (ECDL) training for clients, staff and volunteers. A 'marketing' leaflet, promoting the service was produced for distribution throughout Tynedale. The service saw 29 young people moving on to full-time employment; 10 to part-time employment; 29 went onto further education/training; 7 to other training and 10 to voluntary work.

Two service users received Princes Trust Development Awards after a 12-week course during which they went to Scotland for a week and took part in various personal and team challenges. They also helped to create a wildlife sanctuary within the grounds of a hospital in Newcastle. Both young people achieved a wide range of qualifications and went on to work placements.

## LINKS – HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2001

(continued)

#### ACTIVITIES and ACHIEVEMENTS *continued.*

##### (d) Education/Awareness

Following on from our input into the Citizenship syllabus at Prudhoe Community High School, discussions about delivering more lessons in P.S.E. sessions have begun.

As part of our ongoing commitment to education, Links is involved with the 'Homework' project co-ordinated by Shelter and sponsored by BT. Launched in the summer as part of a nation-wide strategy, the project is aimed at bringing housing/homeless education into schools as part of the national curriculum.

##### (e) Multi-Agency Networking /Community work

Links continued to strengthen its association and participation with various statutory and voluntary organisations, community development groups and local regeneration initiatives, including:-

Northumberland Youth Homelessness Group	Tynedale Community Safety Strategy
Tynedale Community Development Network	Tynedale Rural Transport Partnership
Hexham Community Partnership	Tynedale Council's Landlords Forum
Kielder Community Trust	New Deal Gateway Partnership.
Mid Tyne Partnership,	Tynedale Voluntary Action
Tynedale Drugs Forum	Tynedale Services Advisory Group
Healthy Living Groups	
Northumberland Housing and Social Services Protocol Group	

Presentations were given to local community groups and our work was promoted at community events; the Links' bus took our exhibition to the district's village shows and fairs in the summer. Links, together with Tynedale Council Housing Department, organised a two-day, multi-agency training course, delivered by Shelter, on *Working with People with Multiple Needs*.

The Co-ordinator and the Employment/Training Manager led workshops at the *National Forum for the Development of Rural Youth Work* in Buxton in November.

Links became a member of a joint working group comprising the housing departments of the six District Councils in Northumberland, Social Services and voluntary agencies *working with young people with housing issues*. The objective is to further develop services in Northumberland and, in some cases, initiate services where none exist, with the aim of realising some level of provision for the whole county.

##### (f) Volunteers service:

Seven volunteers were active during 2001. The amount of dedicated support work to residents in their tenancies dropped off towards the middle of the year but some of the volunteers thereafter undertook more specialist roles and training. Two volunteers benefited from the dedicated Employment/ Training service training which will allow them to offer support to service users in training, education, learning and seeking employment and two began the ECDL Training course. One of the Volunteers started work in the Learning Resource Centre, helping with job-search activity and providing support to service users. Two other volunteers secured other permanent employment: partly resulting from their increased confidence, enhanced self-esteem, skills development and practical experience gained after voluntary work with Links.

##### (g) Future Development Plans

The long-term development of all services is inextricably linked to the establishment of a dedicated Young People's Centre, based in Hexham. This project, in partnership with Nomad Housing Group, is now in its fourth year of development and is not now likely to open until mid 2003. Having received Planning permission in July and November 2001, significant problems with the nature of the site resulted in inevitable delays and an increase in development costs. The Housing Corporation (Safer Communities Supported Housing Scheme) and Tynedale Council agreed to fund the capital costs of the Housing part of the Centre (£580,000) whilst Links has been working to secure the capital costs for the Non Housing element. Work will continue to secure revenue funding during 2002.

## **LINKS – HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2001**

(continued)

#### **RISK REVIEW**

The Trustees have considered the major risks to which the charitable company is exposed and action has been taken to mitigate those risks. This has led to the production of a Business Plan, which defines a long-term strategy to achieve the charitable company's objectives and aims to ensure its long-term financial viability and sustainability. The Plan also incorporates an Operational Plan; a Funding Plan (both on a 3-year rolling-programme basis) and a Marketing Plan. One of the Plan's key elements is a Risk Assessment and Exit Strategy for the provision and delivery of service, which will allow Trustees to effectively, and more regularly, monitor and evaluate the charitable company's operations. The Plan is subject to regular monitoring, review and updating.

Internal risks have also been identified and procedures for the verification and authorisation of financial transactions are being strengthened and implemented in 2002.

To ensure consistent quality and delivery of services the charitable company has begun a process of securing various Quality Marks – these include the *Legal Services Commission*: Community Legal Services Quality Mark; the *Guidance Council's*: Information, Advice and Guidance Accreditation and *Foyer Federation* Accreditation.

The Trustees are in the process of conducting a review of the various types of non-compulsory insurance cover, for the charity and themselves, in respect of risks that remain after all reasonable steps have been taken to reduce liability, particularly those risks arising from claims that loss, injury or damage was sustained as a result of following the charity's advice (professional indemnity).

#### **RESERVES POLICY**

The Trustees have established a policy whereby all non-restricted funds held by the charity in furtherance of its Charitable Objects, excluding tangible fixed assets, (Net Current Assets minus Restricted Income Funds)) should be no less than the equivalent of 3 months revenue expenditure: this approximates to between £40,000 and £50,000 for the forthcoming financial year.

This is a level at which the Trustees consider that the activities of the company could be maintained without the need for additional revenue income being raised.

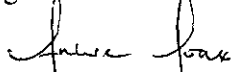
The level at 31st December 2001 was £30,492, which is below the Trustees policy requirement for 2002. However, steps have since been taken to raise additional revenue income to achieve the company's objectives for 2002 and beyond.

#### **REPORTING ACCOUNTANTS:**

Ribchesters Chartered Accountants of 67 Sadler Street, Durham. DH1 3NP were re-appointed as the company's / charity's Reporting Accountants at the Annual General Meeting on July 12<sup>th</sup> 2001.

This report was approved by the Board of Trustees on 18 April 2002 and has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the Trustees



**ANDREW PETER MOORE**

**Chairperson:**

## ACCOUNTANTS' REPORT

### TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE

We report on the accounts for the year ended 31 December 2001 as set out on Pages 7 to 15.

#### Respective responsibilities of directors and reporting accountants

As described on page 2, the Trustees, who are also the Directors of Links – Housing Advice and Support for Young People for the purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

#### Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

#### Opinion

In our opinion

- a. the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- b. having regard only to, and on the basis of, the information contained in those accounting records;
  - i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
  - ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).



**Ribchesters**  
**Chartered Accountants**  
**67 Sadler Street**  
**Durham DH1 3NP**

16 May 2002



# LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE

## STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2001

	Note	Unrestricted Funds £	Restricted Funds £	2001 Total £	2000 Total £
<b>INCOMING RESOURCES</b>					
Donations, grants and similar incoming resources	2a	84,472	77,128	161,600	127,476
<b>Income from operating activities</b>					
New Deal, Gateway for training services		3,654	-	3,654	-
Activities in furtherance of the charity's objects	2b	29,119	-	29,119	29,379
Bank interest received		<u>353</u>	<u>-</u>	<u>353</u>	<u>795</u>
		<u>117,598</u>	<u>77,128</u>	<u>194,726</u>	<u>157,650</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable expenditure</b>					
Costs of activities in furtherance of the objects of the charity		10,746	7,720	18,466	16,556
Support costs		66,065	52,253	118,318	96,238
Management and administration of charity		<u>26,745</u>	<u>21,846</u>	<u>48,591</u>	<u>45,017</u>
<b>Total resources expended</b>	3	<u>103,556</u>	<u>81,819</u>	<u>185,375</u>	<u>157,811</u>
<b>Net incoming/(outgoing) resources before transfers</b>	4	14,042	( 4,691)	9,351	( 161)
<b>Transfer between funds</b>	11	<u>82</u>	<u>(82)</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources and net income for the year</b>		14,124	( 4,773)	9,351	( 161)
Total funds brought forward 1 January 2001		<u>19,939</u>	<u>17,883</u>	<u>37,822</u>	<u>37,983</u>
Total funds carried forward 31 December 2001		<u>34,063</u>	<u>13,110</u>	<u>47,173</u>	<u>37,822</u>

The statement of financial activities includes all gains and losses recognised in the period.

All incoming resources and resources expended derive from continuing activities.

# LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE

## BALANCE SHEET AS AT 31 DECEMBER 2001

	Note	2001 £	2000 £
<b>Fixed assets</b>			
Tangible assets	7	<u>3,571</u>	<u>5,394</u>
<b>Current assets</b>			
Debtors	9	5,122	3,595
Cash at bank and in hand		<u>41,781</u>	<u>37,168</u>
		46,303	40,763
<b>Creditors</b>			
Amounts falling due within one year	10	<u>2,701</u>	<u>8,335</u>
<b>Net current assets</b>		<u>43,602</u>	<u>32,428</u>
<b>Net assets</b>	8	<u>47,173</u>	<u>37,822</u>
<b>Income funds</b>			
Restricted funds	11	13,110	17,883
Unrestricted funds	12	<u>34,063</u>	<u>19,939</u>
		<u>47,173</u>	<u>37,822</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2001.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2001.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

Approved by the Board of Trustees on 18 April 2002 and signed on its behalf. These financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (Effective March 2000).

  
**ANDREW PETER MOORE: Chairperson**

The annexed notes form part of these accounts.

## LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2001

1. (a) **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective March 2000) and in accordance with the recommendations in the Statement of Recommended Practice: Accounting for Charities (SORP) issued October 2000.
- (b) **Donations**

Donations are recognised in full in the Statement of Financial Activities in the period in which they are received. Volunteers' time is recognised as donations and volunteers' expenses to the extent of grants receivable. Assets donated are recognised in full as donations and fixed assets.
- (c) **Government grants**

Grants and fees received for current year expenditure and grants for purchase of fixed assets are recognised in full in the Statement of Financial Activities in the period in which they are received, provided that the conditions for receipt have been complied with. Where income is received in advance for expenditure in a future accounting period, it is deferred and recognised in the future period to which it relates.
- (d) **Resources expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include VAT which cannot be recovered.
- (e) **Depreciation and diminution in value of assets**

Tangible fixed assets are stated at cost less depreciation. Items of equipment are capitalised where the purchase price exceeds £300.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Mobile office	25% reducing balance basis
Office equipment	33% straight-line basis
Computer equipment	33% straight-line basis
Furniture & fixtures	20% reducing balance basis
- (f) **Pension costs**

The company operates a defined contribution pension scheme and pension contributions are charged to profit and loss account to spread the cost of the pensions over the employees working lives.
- (g) **Restricted funds**

Restricted funds represent income provided by the donor for specific purposes. Expenditure, which meets those criteria, is charged to the fund together with a fair allocation of management and support costs.
- (h) **Unrestricted funds**

Unrestricted funds represents income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

# **LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2001 (continued)**

### **2 INCOMING RESOURCES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2001 Total £</b>	<b>2000 Total £</b>
<b>2(a) Donations, grants &amp; similar incoming resources</b>				
<b>Grants</b>				
Community Fund (former National Lottery Charities Board)	-	49,545	49,545	47,020
Greggs Trust	-	10,000	10,000	10,000
DFEE	-	16,583	16,583	-
The Henry Smith Charity (through the Community Foundation )	48,750	-	48,750	45,000
Northumberland Guidance Company (IAG)	-	1,000	1,000	-
Lloyds TSB Foundation	10,000	-	10,000	-
Tynedale Council	21,125	-	21,125	4,500
Christ's Hospital in Sherburn	-	-	-	5,000
St. Hilda's Trust	-	-	-	3,000
Tudor Trust	-	-	-	6,250
Other grants	875	-	875	4,937
<b>Donations</b>	<u>3,722</u>	<u>-</u>	<u>3,722</u>	<u>1,769</u>
	<u>84,472</u>	<u>77,128</u>	<u>161,600</u>	<u>127,476</u>
<b>2(b) Activities in furtherance of the charity's objects</b>				
Rent & service charge from beneficiaries	3,643	-	3,643	3,541
Housing benefit	<u>25,476</u>	<u>-</u>	<u>25,476</u>	<u>25,838</u>
	<u>29,119</u>	<u>-</u>	<u>29,119</u>	<u>29,379</u>

### **3 RESOURCES EXPENDED**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2001 Total £</b>	<b>2000 Total £</b>
<b>Costs of activities in furtherance of the objects of the charity</b>				
Property costs for beneficiaries				
Rent	6,358	4,650	11,008	9,867
Council tax and water rates	1,051	670	1,721	1,739
Repairs and renewals	1,406	1,441	2,847	2,006
Light and heat	603	774	1,377	2,162
TV licences	436	-	436	413
Cleaning materials	47	185	232	280
Bad debts	<u>845</u>	<u>-</u>	<u>845</u>	<u>89</u>
	<u>10,746</u>	<u>7,720</u>	<u>18,466</u>	<u>16,556</u>
<b>Support costs</b>				
Staff salaries	51,664	43,033	94,697	79,631
Employer NI	7,493	1,243	8,736	7,406
Staff pensions	6,054	1,072	7,126	5,442
Staff travelling expenses	41	1,759	1,800	1,975
Volunteers & beneficiary travel expenses	223	979	1,202	820
Staff, volunteers & beneficiary training	590	2,716	3,306	964
Volunteers' time allowance	<u>-</u>	<u>1,451</u>	<u>1,451</u>	<u>-</u>
	<u>66,065</u>	<u>52,253</u>	<u>118,318</u>	<u>96,238</u>

# **LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2001 (continued)**

### **3 RESOURCES EXPENDED (continued)**

	Unrestricted funds £	Restricted funds £	2001 Total £	2000 Total £
<b>Management and administration of the charity</b>				
Administration staff salaries	11,624	10,533	22,157	16,306
Subcontractor	401	39	440	5,634
Employers NI	1,585	7	1,592	1,456
Staff pensions	157	15	172	-
Staff recruitment	440	182	622	250
Befriending costs	308	157	465	717
Rent of offices	2,048	2,180	4,228	4,177
Rates and water	223	30	253	328
Light and heat	103	548	651	282
Cleaning	263	-	263	-
Insurance	495	820	1,315	864
Repairs and renewals	200	436	636	453
Printing stationery and postages	719	915	1,634	2,642
Telephone	2,007	1,235	3,242	3,519
Advertising and promotion	108	922	1,030	153
Computer running costs	188	463	651	220
Publications	138	-	138	248
Mobile office expenses	381	392	773	1,306
Research	-	-	-	665
Monitoring and evaluation	307	158	465	1,239
Subscriptions	500	1,330	1,830	450
Professional fees	406	469	875	206
Reporting accountants fee	1,234	-	1,234	975
Grant audit fee	328	259	587	-
Sundry	-	-	-	17
Bank charges	20	-	20	3
Depreciation	2,480	756	3,236	2,907
Loss on disposal of assets	82	-	82	-
	<u>26,745</u>	<u>21,846</u>	<u>48,591</u>	<u>45,017</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b>103,556</b>	<b>81,819</b>	<b>185,375</b>	<b>157,811</b>

### **4. NET INCOMING RESOURCES FOR THE YEAR**

	2001 £	2000 £
This is after charging: -		
Depreciation	3,236	2,907
Loss on disposal of asset	82	-
Trustees remuneration	-	-
Grant audit fee	587	-
Reporting accountants fee	<u>1,234</u>	<u>975</u>

# **LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2001 (continued)**

<b>5. STAFF COSTS AND NUMBER OF EMPLOYEES</b>	<b>2001</b>	<b>2000</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Staff salaries	116,854	95,937
Subcontractor	440	5,634
Employers NI	10,328	8,862
Staff pensions	<u>7,298</u>	<u>5,442</u>
	<u>134,920</u>	<u>115,875</u>
<b>Number of employees</b>	<b>2001</b>	<b>2000</b>
	<b>No.</b>	<b>No.</b>
Trustees	7	7
Support staff	5	5
Management and administration	<u>2</u>	<u>1</u>
	<u>14</u>	<u>13</u>

None of the trustees received remuneration or were reimbursed expenses during this financial year or in earlier years.

No employees received remuneration of more than £50,000.

### **6. TAXATION**

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

### **7. FIXED ASSETS**

	<b>Furniture &amp; Fixtures</b>	<b>Computer &amp; Office Equipment</b>	<b>Mobile Office</b>	<b>Total</b>
<b>Cost</b>				
As at 1 January 2001	423	7,949	3,502	11,874
Additions	-	1,495	-	1,495
Disposals	( <u>129</u> )	<u>-</u>	<u>-</u>	( <u>129</u> )
Balance at 31 December 2001	<u>294</u>	<u>9,444</u>	<u>3,502</u>	<u>13,240</u>
<b>Accumulated depreciation</b>				
As at 1 January 2001	121	4,445	1,914	6,480
Charge for year	44	2,795	397	3,236
On disposals	( <u>47</u> )	<u>-</u>	<u>-</u>	( <u>47</u> )
Balance at 31 December 2001	<u>118</u>	<u>7,240</u>	<u>2,311</u>	<u>9,669</u>
NBV at 31 December 2001	<u>176</u>	<u>2,204</u>	<u>1,191</u>	<u>3,571</u>
NBV at 31 December 2000	<u>302</u>	<u>3,504</u>	<u>1,588</u>	<u>5,394</u>

The net book value at 31 December 2001 represents fixed assets used for: -

Direct charitable purposes	<u>1,367</u>
Management and administration	<u>2,204</u>

The accounting policies for depreciation on office equipment have been changed from 25% on a reducing balance basis to 33% straight-line basis. The effect of this is to increase the depreciation charge by £442 in the current year.

**LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2001  
(continued)**

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Restricted funds	235	12,875	13,110
Unrestricted funds	3,336	30,747	34,083
	<u>3,571</u>	<u>43,622</u>	<u>47,193</u>

**9. DEBTORS**

	<b>2001 £</b>	<b>2000 £</b>
<b>Due within one year</b>		
Rent debtors	3,348	3,025
Prepayments	<u>1,774</u>	<u>570</u>
	<u>5,122</u>	<u>3,595</u>

**10. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2001 £</b>	<b>2000 £</b>
Trade creditors	266	113
Accruals	2,435	2,472
Deferred income	<u>—</u>	<u>5,750</u>
	<u>2,701</u>	<u>8,335</u>

# **LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2001 (continued)**

### **11. RESTRICTED FUNDS**

The income funds of the charity include restricted funds comprising the following donations and grants received on trust to be applied for specific purposes.

	<b>B/fwd 1.1.01</b>	<b>Income resources</b>	<b>Resources expended</b>	<b>Transfers between funds</b>	<b>C/fwd 31.12.01</b>
<b>DFEE</b>					
For training and assistance to young people towards employment		16,583	(21,536)	-	( 4,953)
<b>Greggs Trust</b>					
Co-ordinator's salary	-	10,000	(10,000)	-	-
<b>Community Fund</b> (former National Lottery Charities Board)	15,094	49,545	(47,246)	-	17,393
Payroll costs of work with volunteers					
Payroll costs of administration of grant					
Volunteer/staff travel & training					
Office running costs					
Information education & promotion					
<b>Community Fund – Capital Grant</b> (former National Lottery Charities Board)		722	-	( 640)	( 82)
<b>Northumberland Guidance Co.</b>	-	1,000	( 330)	-	670
(Software for training/internet costs/publicity materials created in house)					
<b>St. Hilda's Trust</b>	2,067	-	( 2,067)	-	-
Trinity accommodation repairs/ running/support costs	—	—	—	—	—
<b>Total restricted</b>	<u>17,883</u>	<u>77,128</u>	<u>(81,819)</u>	<u>(—82)</u>	<u>13,110</u>

The transfer between funds in respect of the lottery grant refers to assets purchased from which the restriction has been removed and can now be used for general funds.

The DFEE restricted fund grant is in deficit because the grant is receivable in arrears and only when the expenditure has been defrayed. The balance due is receivable early in the following year.

### **12. UNRESTRICTED FUNDS**

	<b>2001 £</b>	<b>2000 £</b>
Balance at 1 January 2001	19,939	13,710
Incoming resources	117,598	68,760
Resources expended	(103,556)	(74,193)
	33,981	8,277
Transfer from restricted funds	—82	11,662
Balance at 31 December 2001	<u>34,063</u>	<u>19,939</u>



**LINKS - HOUSING ADVICE AND SUPPORT FOR YOUNG PEOPLE**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2001  
(continued)**

**13 PENSION COSTS**

The company operates a defined contribution scheme for its employees. The assets of the scheme are held separately from those of the company in a separately administered fund.

**14 CONTROLLING PARTY**

The company is controlled by the Board of Trustees.