

CHESHIRE DISABILITIES FEDERATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2004



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AFFORD ASTBURY BOND

CHARTERED ACCOUNTANTS

CHESHIRE DISABILITIES FEDERATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2004

# CESHIRE DISABILITIES FEDERATION

## CHARITY INFORMATION

Trustees	F Rogers (Treasurer) I Williamson V R Butler C L Pickthall (Chair) M Smith K Fox K Doeser P Searby
Secretary	V R Butler
Address	Central Office Hartford Business Centre Chester Road Hartford CW8 2AB
Registered Charity Number	1091744
Registered Company Number	04050994
Auditors	Afford Astbury Bond Chartered Accountants 31 Wellington Road Nantwich Cheshire CW5 7ED

## **CHESHIRE DISABILITIES FEDERATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2004**

The Trustees present their annual report and audited financial statements for the year ended 31st March 2004.

#### **Principal activities and charitable objectives**

The objects of the Charity are:-

The Federation is established to relieve people with disabilities by promoting an improvement in the quality of information collection, collation, transfer and dissemination to people with disabilities and to promote public awareness of the needs and requirements of disabled people in gaining greater independence, to be proactive in developing services and policies which promote and assist integration into the wider community.

#### **Trustees**

The Trustees who served during the year were:-

F Rogers  
J Williamson  
V R Butler  
C L Pickthall  
M Smith – co-opted  
K Fox – co-opted  
K Doerer – co-opted  
P Searby – co-opted

#### **Trustees' responsibilities for preparing the financial statements**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements the 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. It is 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.

#### **Highlights of statement of financial activities**

The surplus for the year was £55,754 (2003 - £56,746).

#### **Financial position at the year end and availability of funds**

We believe that our net assets and funds are adequate to meet all our obligations. The trustees have decided that reserves should be set aside to meet contracted obligations and to provide sufficient reserves to meet three months running costs. The amounts are shown as designated funds in note 9 to the financial statements.

CESHIRE DISABILITIES FEDERATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2004 (continued)

**Auditors**

A resolution for the re-appointment of Afford Astbury Bond as auditors of the association is to be proposed at the forthcoming Annual General Meeting.

The Trustees' report was approved by the Trustees on 25/10/2004 and signed on their behalf by:



V R Butler  
Secretary

## REPORT OF THE AUDITORS TO THE TRUSTEES OF

### CHESHIRE DISABILITIES FEDERATION

#### **Independent auditors report to the members of Cheshire Disabilities Federation**

We have audited the financial statements of Cheshire Disabilities Federation for the year ended 31st March 2004 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and 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 directors and auditors**

As described in the Statement of Trustees' Responsibilities the trustees, who are also the directors of Cheshire Disabilities Federation for the purposes of company law, are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

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' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit.

We read other information contained in the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

#### **Basis of opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts and statement. It also includes an assessment of the judgements made by the trustees in their preparation and of whether the accounting policies are appropriate, in the context of the applicable accounting requirements, to the charity's circumstances, consistently applied and properly disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the 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 charitable company's affairs as at 31st March 2004 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Afford Astbury Bond  
Chartered Accountants

25 October 2004



31 Wellington Road  
Nantwich, CW5 7ED

**CHESHIRE DISABILITIES FEDERATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2004**

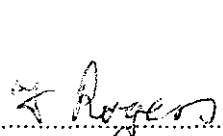
	<u>Note</u>	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2004</u> <u>£</u>	<u>Total</u> <u>2003</u> <u>£</u>
<b>Incoming resources</b>					
Local authority and public body grants		-	382,553	382,553	245,658
Investment income		5,251	-	5,251	3,332
Other income		8,454	-	8,454	28,572
<b>Total incoming resources</b>		<u>13,705</u>	<u>382,553</u>	<u>396,258</u>	<u>277,562</u>
<b>Resources expended</b>					
Direct charitable expenditure:	2	-	229,583	229,583	159,506
Fund raising and publicity		-	8,044	8,044	11,391
<b>Total direct charitable expenditure</b>		<u>-</u>	<u>237,627</u>	<u>237,627</u>	<u>170,897</u>
<b>Other expenditure:</b>					
Management and administration	3	-	102,877	102,877	49,919
<b>Total resources expended</b>		<u>-</u>	<u>340,504</u>	<u>340,504</u>	<u>220,816</u>
<b>Net incoming resources before transfer</b>		13,705	42,049	55,754	56,746
Transfers between funds	4	42,049	(42,049)	-	-
<b>Net incoming resources</b>		<u>55,754</u>	<u>-</u>	<u>55,754</u>	<u>56,746</u>
<b>Net movement in funds</b>					
Fund balances brought forward		176,152	-	176,152	119,406
<b>Fund balances carried forward</b>		<u>231,906</u>	<u>-</u>	<u>231,906</u>	<u>176,152</u>


**CESHIRE DISABILITIES FEDERATION**

**BALANCE SHEET AT 31ST MARCH 2004**

	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
		<b>2004</b>		<b>2003</b>	
<b>Fixed assets</b>					
Tangible assets	5	4,108		3,701	
<b>Current assets</b>					
Debtors and prepayments	6	8,619		39,093	
Cash at bank and in hand		256,413		170,519	
		<u>265,032</u>		<u>209,612</u>	
<b>Current liabilities</b>					
Creditors	7	<u>37,234</u>		<u>37,161</u>	
<b>Net current assets</b>		<u>227,798</u>		<u>172,451</u>	
<b>Capital funds</b>		<u>231,906</u>		<u>176,152</u>	
Unrestricted	9	231,906		176,152	
Restricted		-		-	
		<u>231,906</u>		<u>176,152</u>	

Approved by the Trustees on 25 Oct, 2004 and signed on their behalf by

  
.....  
F Rogers

  
.....  
C Pickthall (Chair)



# CHESHIRE DISABILITIES FEDERATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2004

### 1. Accounting policies

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), the Companies Act 1985 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in October 2000.

- a. All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement.
- b. All expenditure is accounted for gross as and when incurred.
- c. Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets.
- d. Fixed assets are included at cost or valuation; there are no uncapitalised fixed assets.
- e. Depreciation is provided to write off the cost or valuation, less estimated residual values over their expected useful lives. It is calculated at the following rates:  
  
Equipment                      -     25% straight line
- f. Designated funds are amounts which have been set aside at the discretion of the trustees for a specific, but not legally binding, purpose.

### 2. Analysis of resources expended

	2004	2003
	£	£
Direct Charitable Expenditure:		
Salaries, national insurance and pensions (see note 8)	189,268	142,436
Travel expenses	9,349	11,175
Other staff expenses	413	-
Publications and training	1,388	5,895
Subcontract and other direct costs	29,165	-
	<u>229,583</u>	<u>159,506</u>

# **CHESHIRE DISABILITIES FEDERATION**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2004 (continued)**

<b>3. Management and administration</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Office rent and services	21,767	18,052
Office improvements	37,764	-
Telephone	5,992	6,686
Book keeping and administration services	2,800	3,261
Audit and accountancy	1,322	881
Payroll charges	-	343
Depreciation	3,739	5,436
Other administrative costs	29,493	15,260
	<u>102,877</u>	<u>49,919</u>

None of the trustees receive any remuneration from the Trust. Trustees expenses were paid to F Rogers £592, C Pickthall £364, M Westcott £46 and V Butler £693 in respect of expenses incurred in furtherance of the Charities objectives.

### **4. Transfer between funds**

The trustees have been reviewing the position with regard to the restricted fund reserves. The charity has received grants and contracts to provide services to the community. In the opinion of the trustees these services have been provided as required and the charity's performance under these grants and contracts have been subject to audit by the funding providers. Surpluses made on the services provided are not recoverable by the funders and accordingly the trustees have authorised such surpluses including surpluses made in previous years, to be transferred to unrestricted reserves.

### **5. Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1st April 2003	13,888
Additions	4,146
At 31st March 2004	<u>18,034</u>
<b>Depreciation</b>	
At 1st April 2003	10,187
Charge for year	3,739
At 31st March 2004	<u>13,926</u>
<b>Net book value</b>	
At 31st March 2004	<u>4,108</u>
At 31st March 2003	<u>3,701</u>

# CHESHIRE DISABILITIES FEDERATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2004 (continued)

6.	<b>Debtors</b>	<b>2004</b> <b>£</b>	<b>2003</b> <b>£</b>
	Other debtors and prepayments	8,619	39,093
		<u>          </u>	<u>          </u>
7.	<b>Creditors due within one year</b>		
	Taxation and social security	4,772	3,115
	Other creditors and accruals	32,462	34,046
		<u>          </u>	<u>          </u>
		<u>37,234</u>	<u>37,161</u>
8.	<b>Staff costs and numbers</b>		
	Staff costs were as follows:-		
	Salaries, wages and pensions	174,293	132,717
	Social security costs	14,976	9,719
		<u>          </u>	<u>          </u>
		<u>189,269</u>	<u>142,436</u>

No employee received emoluments of more than £50,000.

The average monthly number of employees during the year was 12 (2003 - 10).

Also included within staff costs is £4,756 (2003 - £3,350) relating to contributions payable by the charitable company to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

9.	<b>Statement of funds</b>	<b>At 1st April</b> <b>2003</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31st</b> <b>March 2004</b>
	<b>General reserves</b>	75,213	13,705	(19,061)	42,049	111,906
	<b>Designated funds</b>					
	Running costs	100,939	-	19,061	-	120,000
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Total unrestricted funds</b>	176,152	13,705	-	42,049	231,906
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Restricted funds</b>	-	382,553	340,504	(42,049)	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The general reserves represents the free funds of the charity which are not designated for particular purposes. The running cost has been designated by the trustees as a fund to meet the charity's running costs and contractual obligations should it lose a significant part of its income and thus have to scale down its activities.

### **Restricted funds**

The charity engages in carrying out specific projects for local councils and health authorities. It is given money specific to each project. Built into such projects are intangible costs such as volunteer time. As a result the charity has over the years made surpluses on these projects. In the opinion of the trustees these surpluses are not recoverable from the charity and has accordingly authorised the transfer of these surpluses to unrestricted funds.

**CHESHIRE DISABILITIES FEDERATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2004 (continued)**

**10. Taxation**

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

**11. Control**

The charitable company is controlled by its trustees.