

"Companies House"

Company Registration Number - 05412946

The Charity Registration Number is :- 1110328

North Dorset Disability Information Service (NORDDIS)

Report and Accounts

31 March 2017

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North Dorset Disability Information Service (NORDDIS)

Report and accounts for the year ended 31 March 2017

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North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

The Trustees present their Report and Accounts for the year ended 31 March 2017, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

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

The charity is also known by its operating name, NORDDIS

The charity's areas operation and UK charitable registration.

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

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

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

The trustees are all individuals.

The principal operating address, telephone number, of the charity are:-

3 Newbury Court
Gillingham, Dorset
SP8 4QX
Telephone 1747 821010

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

North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

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

Mrs Eileen Vera Haddleton (Chairperson)

Mrs Christine Mitchell (Vice Chairperson)

Mr Kenneth Brian Gregory Wood(Finance Officer/Treasurer)

Mrs Marion Ann Stainforth (Secretary)

Mrs Jennifer Margaret Marton

Mrs Teresa Ann Murphy

The following persons served as Trustees during the year ended 31 March 2017 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mrs Eileen Vera Haddleton (Chairperson)		
Mrs Christine Mitchell (Vice Chairperson)	29/10/2016	
Mr Kenneth Brian Gregory Wood (Finance Officer/Treasurer)		
Mrs Marion Ann Stainforth (Secretary)		
Linley Venters		15/06/2016
Mrs Jennifer Margaret Marton		
Mrs Teresa Ann Murphy		
Mrs Shirley Scammell		29/06/2016

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

All the trustees are also members of the charity.

North Dorset Disability Information Service (NORDDIS)

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Trustees' Annual Report for the year ended 31 March 2017

Objects and activities of the charity

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

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

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

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

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

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

North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

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

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

Our retail shop has a very professional and welcoming atmosphere. The shop's sales have further increased this year by £807, this relates to a rise in sales of used equipment. The charity continues to monitor and control costs wherever possible. Costs have slightly risen this year with purchase costs representing 42% of sale and hire of goods and equipment compared to only 38% last year. There has also been a small increase in rent this year. Overall however the results are very similar to the previous year. Our volunteers continue to be motivated and provide excellent levels of customer service.

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

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

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

The charity has continued to provide professional and helpful advice as well as providing hire or sales of equipment to its customers. Volunteers go above and beyond and will chat to customers with similar experiences to the point where regular customers will regard the shop as a 'home from home'. This benefits the wider society and the volunteers benefit from increased feelings of self-worth.

North Dorset Disability Information Service (NORDDIS)

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Trustees' Annual Report for the year ended 31 March 2017

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Financial review

The charity's financial position at the end of the year ended 31 March 2017

The financial position of the charity at 31 March 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2017	2016
	£	£
Net income	1,237	5,102
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	34,044	32,807
Restricted Revenue Funds	213	213
	<hr/>	<hr/>
Total Funds	34,257	33,020

North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

Financial review of the position at the reporting date, 31 March 2017 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Total reserves at the year end were £34,257 all of which were unrestricted apart from £213.27 brought forward from Signpost Housing to set up and promote a new website.

Policies on reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain enough from future sales, donations and grants. The balance held as unrestricted funds at 31 March was £34,044. The current level of reserves is approximately equal to this figure. The company also holds £213 of restricted funds in relation to monies received from Signpost Housing to set up and promote a new website.

Availability and adequacy of assets of each of the funds

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

Risks and uncertainties facing the charity.

The major risks to which the charity is exposed are regularly reviewed. Where appropriate systems and procedures have been established to mitigate the risks faced. The external risks to funding have been recognised and the charity as a result is working on increasing the shop trading income. Procedures are in place to ensure compliance with health and safety of volunteers, trustees, clients and visitors to our premises. The Trustees remain confident that despite the challenges that the charity will face that they will continue to achieve the charities objectives and goals and will face any challenges with optimism and confidence.

North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

Statement of the Directors Trustees's Responsibilities

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

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

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

North Dorset Disability Information Service (NORDDIS)

Company Registration Number - 05412946

Trustees' Annual Report for the year ended 31 March 2017

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 20.

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

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

This report was approved by the board of trustees on 15 September 2017.



MRS E V HADDLETON
Director and Trustee

North Dorset Disability Information Service (NORDDIS)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2017

I report on the financial statements of the charitable company on pages 11 to 20 for the year ended 31 March 2017 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 7, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

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

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

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

North Dorset Disability Information Service (NORDDIS)

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

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

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

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

and that no matter has come to my attention in connection with my examination 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 Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Alison Martin - Independent Examiner



Charltons Accountancy Ltd
The Offices
Middle Farm, Charlton Horethorne
Dorset
DT9 4NL

This report was signed on 25 September 2017

North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2017

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2017, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2017 £	2017 £	2017 £	2016 £
Income & Endowments from:					
Donations & Legacies	A1	1,813	-	1,813	3,155
Charitable activities	A2	24,135	-	24,135	23,785
Investments	A4	29	-	29	48
Total income	A	25,977	-	25,977	26,988
Expenditure on:					
Charitable activities	B2	24,740	-	24,740	21,886
Total expenditure	B	24,740	-	24,740	21,886
Net income for the year		1,237	-	1,237	5,102
Net income after transfers	A-B-C	1,237	-	1,237	5,102
Net movement in funds		1,237	-	1,237	5,102
Reconciliation of funds:-					
	E				
Total funds brought forward		32,807	213	33,020	27,918
Total funds carried forward		34,044	213	34,257	33,020

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

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

All activities derive from continuing operations

The notes attached on pages 15 to 20 form an integral part of these accounts.

North Dorset Disability Information Service (NORDDIS) - Statement of Financial Activities for the year ended 31 March 2017

Movements in revenue and capital funds for the year ended 31 March 2017

Revenue accumulated funds

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
Accumulated funds brought forward	32,807	213	33,020	27,705
Recognised gains and losses before transfers	1,237	-	1,237	5,102
	34,044	213	34,257	32,807
Closing revenue funds	34,044	213	34,257	32,807

Summary of funds

	Unrestricted and Designated funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last Year Total Funds 2016 £
Revenue accumulated funds	34,044	213	34,257	32,807

The notes attached on pages 15 to 20 form an integral part of these accounts.

**North Dorset Disability Information Service (NORDDIS) - Statement of Financial
Activities for the year ended 31 March 2017**

**North Dorset Disability Information Service (NORDDIS)
Income and Expenditure Account for the year ended 31 March 2017 as required by the
Companies Act 2006**

	2017 £	2016 £
Income		
Income from operations	25,948	26,940
Investment income		
Interest receivable	29	48
Gross income in the year before exceptional items	25,977	26,988
Gross income in the year including exceptional items	25,977	26,988
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	24,740	21,886
Realised losses on disposals of social investments which are programme	-	-
Total expenditure in the year	24,740	21,886
Net income before tax in the financial year	1,237	5,102
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	1,237	5,102
Retained surplus for the financial year	1,237	5,102

All activities derive from continuing operations

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

The notes attached on pages 15 to 20 form an integral part of these accounts.

North Dorset Disability Information Service (NORDDIS) - Balance Sheet as at 31 March 2017

	SORP		2017	2016
	Notes	Ref	£	£
Current assets		B		
Stocks		B1	7,823	9,118
Debtors	7	B2	1,417	1,417
Cash at bank and in hand		B4	25,667	22,810
Total current assets			<u>34,907</u>	<u>33,345</u>
Creditors: amounts falling due within one year	8	C1	<u>(650)</u>	<u>(325)</u>
Net current assets			<u>34,257</u>	<u>33,020</u>
The total net assets of the charity			<u>34,257</u>	<u>33,020</u>

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

Restricted funds

Restricted Revenue Funds	14	D2	213	213
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Unrestricted Funds

Unrestricted Revenue Funds	14	D3	34,044	32,807
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Designated Funds

Total charity funds			<u>34,257</u>	<u>33,020</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

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



MRS E V HADDLETON

Trustee

Approved by the board of trustees on 15 September 2017

The notes attached on pages 15 to 20 form an integral part of these accounts.

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

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

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

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

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

Donated goods, facilities and services

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

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

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

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

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

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

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

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

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

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

Recognition of liabilities and expenditure

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

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

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

Volunteers

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

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

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

Stocks and work in progress

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

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Liability to taxation

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

3 Winding up or dissolution of the charity

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

4 The contribution of volunteers

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

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

5 Remuneration and payments to Trustees and persons connected with them

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

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

6 Stocks & Work in Progress	2017	2016
	£	£
Stocks before write downs	7,823	9,118
	<u>7,823</u>	<u>9,118</u>

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

	Work in Progress		Stocks	
	2017	2016	2017	2016
	£	£	£	£
Activity				
Charitable activity 1	-	-	7,823	9,118
	<u>-</u>	<u>-</u>	<u>7,823</u>	<u>9,118</u>

7 Debtors	2017	2016
	£	£
Prepayments and accrued income	1,417	1,417
	<u>1,417</u>	<u>1,417</u>

8 Creditors: amounts falling due within one year	2017	2016
	£	£
Accruals	650	325
	<u>650</u>	<u>325</u>

9 Loans to trustees included in debtors

No such loans have been made in the year.

10 Guarantees made by the charity on behalf of trustees

No guarantees have been made during the year.

11 Income and Expenditure account summary	2017	2016
	£	£
At 1 April 2016	33,020	27,918
Surplus after tax for the year	1,237	5,102
At 31 March 2017	<u>34,257</u>	<u>33,020</u>

12 No related party transactions

There were no transactions with related parties during the year.

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2017	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	34,694	-	213	34,907
Current Liabilities	(650)	-	-	(650)
	34,044	-	213	34,257
At 1 April 2016	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
Current Assets	33,132	-	213	33,345
Current Liabilities	(325)	-	-	(325)
	32,807	-	213	33,020

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2016 £	Movement in funds in 2017 See Note 15 £	Transfers between funds in 2017 See Note 0 £	Funds carried forward to 2018 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	32,807	1,237	-	34,044
Total unrestricted and designated funds	32,807	1,237	-	34,044
Restricted funds:-				
Sundry other funds	213	-	-	213
Total restricted funds	213	-	-	213
Total charity funds	33,020	1,237	-	34,257

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2017 £	Expenditure 2017 £	Other Gains & Losses 2017 £	Movement in funds 2017 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	25,977	(24,740)	-	1,237
	25,977	(24,740)	-	1,237

North Dorset Disability Information Service (NORDDIS)

Notes to the Accounts for the year ended 31 March 2017

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

Restricted funds:-

Sundry other funds

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

17 Ultimate controlling party

The charity is under the control of its legal members.

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

North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017 £	2017 £	2017 £	2016 £
Donations and gifts from individuals				
Small donations individually less than £1000	563	-	563	755
Total donations and gifts from individuals	563	-	563	755
Revenue grants from government and public bodies				
Small grants individually less than £1000	250	-	250	400
Gillingham Town Council	1,000	-	1,000	1,000
Dextra Group	-	-	-	1,000
Total public sector revenue grants	1,250	-	1,250	2,400
Total Donations and Legacies A1	1,813	-	1,813	3,155

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017 £	2017 £	2017 £	2016 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	24,135	-	24,135	23,785
Total Primary purpose and ancillary trading	24,135	-	24,135	23,785

North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2017	Current year Restricted Funds £ 2017	Current year Total Funds £ 2017	Prior Year Total Funds £ 2016
Total income from charitable trading	24,135	-	24,135	23,785
Total from charitable activities	A: 24,135	-	24,135	23,785

21 Investment income

	Current year Unrestricted Funds £ 2017	Current year Restricted Funds £ 2017	Current year Total Funds £ 2017	Prior Year Total Funds £ 2016
Bank Interest Receivable	29	-	29	48
Total investment income	A4 29	-	29	48

22 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds £ 2017	Current year Restricted Funds £ 2017	Current year Total Funds £ 2017	Prior Year Total Funds £ 2016
Cost of goods for primary purpose trading	9,399	-	9,399	8,870
Reallocated from support costs	15,341	-	15,341	13,016
Total charitable trading costs	B2 24,740	-	24,740	21,886

North Dorset Disability Information Service (NORDDIS)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	328	-	328	237
Volunteer costs				
Volunteers' expenses	1,002	-	1,002	355
Premises Expenses				
Rates and water charges	9,136	-	9,136	8,591
Light heat and power	1,244	-	1,244	1,137
Premises repairs, renewals and	192	-	192	68
Property insurance	804	-	804	794
Administrative overheads				
Telephone, fax and internet	1,102	-	1,102	921
Stationery and printing	878	-	878	313
Advertising and marketing	170	-	170	130
Sundry expenses	135	-	135	140
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	325	-	325	330
Financial costs				
Bank charges	25	-	25	-
Support costs before reallocation	15,341	-	15,341	13,016
Less support costs reallocated to specific activities				
To charitable trading costs	(15,341)	-	(15,341)	(13,016)

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

24 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017	2017	2017	2016
	£	£	£	£
Total charitable trading costs	32I 24,740	-	24,740	21,886
Total charitable expenditure	B2 24,740	-	24,740	21,886