



## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Report of the Trustees and Financial Statements for the Year Ended 31 March 2023**

REGISTERED COMPANY NUMBER: 2897250 (England and Wales)  
REGISTERED CHARITY NUMBER: 1034581

# **BIRMINGHAM DISABILITY RESOURCE CENTRE**

## **Reference and Administrative Details for the Year Ended 31 March 2023**

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## BIRMINGHAM DISABILITY RESOURCE CENTRE

### Reference and Administrative Details for the Year Ended 31 March 2023

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<b>Chairperson</b>	Mr Timothy Philips
<b>Trustees</b>	Mr Andrew Beaton Mr Paul Bryce (to 11 October 2022) Mrs Deborah Phillips (to 29 March 2023) Ms Brigid Lawlor Mr David Lloyd Mr Jack Roughan (from 12 July 2022)
<b>Company secretary</b>	Ms Louise Mckiernan ACIS, PG Dip (Prof Admin)
<b>Key management personnel</b>	
Chief Executive	Ms Louise Mckiernan
Head of Finance	Mr Desmond Thomas
Head of Fundraising	Mr Steven Moralee
Head of Operations	Mrs Emma Costanza
<b>Registered office</b>	Unit 18 ACE Business Park Mackadown Lane Kitts Green Birmingham B33 0LD
<b>Registered company number</b>	2897250
<b>Registered charity number</b>	1034581
<b>Auditors</b>	Haines Watts Birmingham LLP 5-6 Greenfield Crescent Edgbaston Birmingham B15 3BE
<b>Bankers</b>	Lloyds Bank PLC 36-38 New Street Birmingham B2 4LP
<b>Solicitors</b>	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES

## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Chairperson's Report for the Year Ended 31 March 2023**

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I would like to take this opportunity to introduce you to the Birmingham Disability Resource Centre (DRC) Annual Report and Accounts and to outline some of the highlights from the 2022/2023 financial year.

The past year has presented many challenges particularly during the Autumn and Winter months with extremely high energy costs putting undue pressure on many disabled people needing to keep warm and run assistive equipment. DRC and its staff and volunteer team rose to this challenge with their usual fortitude and dedication providing much needed energy advice and support and providing a Safe and Warm Space at its Information Health and Wellbeing Centre for local people to meet, keep warm and have access to breakfast and hot drinks.

Covid-19 was still prevalent during the year with the aftermath effects being felt by the general population as well as disabled people. The result of isolation following periods of lockdown have manifested in an increase in many people experiencing sociological and psychological issues. DRC has supported many vulnerable people post pandemic to build confidence to re-engage with their local communities as well their mental health and wellbeing needs. The organisation has also invested heavily in its staff and volunteer team supporting them to move from home working to hybrid working, repurposing services to include in-person delivery from its Centre and other community venues and supporting them with their health and wellbeing needs.

Other economic factors impacting on all of us but disproportionately on disabled people has been the increasing pressure of cost of living, high inflationary factors and interest rates. This has impacted disabled people's ability to afford basic requirements, particularly food and utilities. DRC has continued to provide support and help people in need navigate these difficulties as far as is possible. This has included supporting those in most need to apply for Household Support Fund grant funding and, through DRC's work as the lead organisation for the Yardley Neighbourhood Network Scheme, working with local community groups to develop various Food Bank and Food Pantry initiatives to support local citizens in need.

The cost of living crisis has also impacted on DRC as an organisation with high inflation, increasing energy, accommodation and salary costs impacting on budgets during the year. DRC continues to deliver a number of multi-year grants and contracts which have not kept up with inflation resulting in the organisation designating unrestricted funds whilst plans and strategies to address this are implemented.

On a more positive note, DRC has continued to secure new and continuation contracts and grants during the year to ensure it can continue to deliver its much-needed Charitable activities. This included securing a further 5-year contract to continue to deliver the Yardley Neighbourhood Network Scheme work following a robust commissioning process with Birmingham City Council. DRC also acted as an official partner to the Commonwealth Games held in Birmingham during the Summer of 2022 which resulted in me being nominated and accepted as a baton bearer on the run up to the opening ceremony.

## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Chairperson's Report for the Year Ended 31 March 2023**

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In closing I would like to take this opportunity to thank all the DRC staff, volunteers including the board of directors in their steadfast work and endeavours during 2022/2023 in the best interests of meeting the needs of the local communities we serve.



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**Mr Timothy Phillips**  
**Chairperson**

## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Report of the Trustees for the Year Ended 31 March 2023**

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#### **Trustees of the charity**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the Year Ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees who served throughout the year and up to the date of this report are named on page 1.

#### **OUR PURPOSES AND ACTIVITIES**

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

"To promote for the public benefit the relief of people whose impairment or the nature of their condition subjects them to physical, mental, learning or sensory disability by the provision of facilities and services known as Birmingham Disability Resource Centre through which disabled people may realise their full potential as individuals and as members of society, irrespective of the nature of their impairment or condition, disability, gender, sexual orientation, nationality, race, religious belief, status as a married person or civil partnership, pregnancy, spent convictions or other conditions not justified in law."

This is achieved through its mission:

To empower disabled people and those with long term health conditions to take control of their own lives and to actively seek out opportunities to achieve their full potential as individuals in mainstream society by building a sustainable business.

And through its vision:

In three years' time, the charity will be:

- a leading authority on disability issues at national, regional and local levels;
- providing a range of high-quality person-centred products and services which meet the needs of disabled people and their support networks;
- providing a range of innovative disability solutions to individual, community and societal issues for Central Government, public bodies and the private sector;
- achieving all that we do by engaging and investing in the best people who share in our vision.

In shaping the objectives for the year and planning its activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Report of the Trustees for the Year Ended 31 March 2023**

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Putting these strategies into action, the organisation operates the following key areas of charitable activity:

- Ensuring the voice and lived experience of disabled people are taken into account by those in positions of influence.
- Information, advice and advocacy services to enable disabled people and those with limiting long term health conditions to make informed choices and decisions and exercise their rights.
- Personal and life skills development to enable them to build confidence and learn the skills required to do things for themselves and to live independently and safely.
- Health and wellbeing services to promote healthy living and lifestyle choices and to enable them to build resilience and better manage their own health condition or impairment.
- Social and leisure activities to help improve social skills and combat social isolation.
- Employment, training and volunteering to support them towards economic participation and sustainable employment.
- Community development support for older adults and families in the Yardley Constituency of Birmingham working with Birmingham City Council and partner agencies on the development and delivery of the Neighbourhood Network Scheme (NNS) Social Work Model.

The charity also operates commercial activities which are chargeable at the point of access including disability equality training and access audit work for employers and businesses.

#### **Our approach to fundraising**

In order to carry out its activities, the trustees have considered The Charities (Protection and Social Investment) Act 2016. The charity complies with the Code of Fundraising Practice.

The majority of the charity's fundraising activity is derived from grant funding and contract opportunities via grant making trusts, public agencies and prime contractors. It does not carry out either directly or through other professional agencies, direct marketing or face-to-face approaches to individuals, vulnerable or otherwise.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **VOICE AND REPRESENTATION**

During 2022/2023, DRC has continued to be involved in national work through the Disabled Peoples Organisation (DPO) movement. DRC has continued to represent the East and West Midlands on the England-wide DPO Forum to ensure a national response to policies and decisions that impact the lives of disabled is provided to decision makers from organisations led by disabled people.

DRC's Chief Executive has continued her Ministerial Appointment as Chair of the West Midlands Regional Stakeholder Network to work with Government to provide insight into the key issues impacting on disabled people in the Region. This has included working with Government to understand the impact of the cost of living crisis on disabled people and help shape its financial support package for disabled households.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**INFORMATION, ADVICE AND GUIDANCE**

**Information and Advice - Physical and Associated Disabilities**

DRC continued to deliver against its contract with Birmingham City Council to provide information, advice and guidance to disabled people living in Birmingham. Assisting people with newly acquired physical disabilities and/or deteriorating conditions, the service was vital in assisting people in a time of need and during the ongoing cost-of-living crisis.

Through challenging times with staff recruitment and retention, we managed to achieve referral and delivery targets to meet the needs of benefit related enquiries and form completions with 1,627 disabled people being supported on the project during the year.

**Solihull Specialist Disability Advice Service**

DRC continued to work with its partner Age UK Solihull to deliver a Specialist Disability Advice Service in Solihull as part of the Solihull Metropolitan Borough Council commissioned Community Advice Hubs service. This additional funding has enabled DRC to expand its reach and increase its presence in the Solihull area.

This demand led service provided both debt and benefits advice to disabled and vulnerable people. The service employs a full-time specialist adviser who works out of two outreach locations through Age UK Solihull.

**Carers Service**

During the year, DRC continued to receive funding from Birmingham Forward Carers to deliver services for carers across Birmingham. The Forward Carers contract is contracted by Birmingham City Council for the carer's hub provision.

DRC continued to support carers in a time of need where caring responsibilities had increased as well as cost of living issues. DRC received additional funding to help carers apply for carers assessments and gain access to welfare advice for both themselves as a carer and for those they cared for from April 2022 to Aug 2022. DRC completed 90 carers assessments, 60 registrations and supported 32 people with complex benefit issues during the year.

**Specialist Enablement Service**

DRC continued its partnership arrangement with BID services, who are the lead contract holder on the Specialist Enablement (Supporting People) service commissioned by Birmingham City Council. This service has allowed DRC to continue to support disabled people through early intervention.

The service allows vulnerable people to contribute to their local communities, stay safe, live independently, improve their health and well-being and enhance their quality of life. During the year, the service supported 288 people and provided 1,000 hours worth of specialist advice.



**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Energy Redress**

DRC continued to receive funding from the National Energy Trust through the Energy Redress Scheme to deliver its Warm, Safe and Sound project. With the developing cost of living crisis and energy situation in 2022/2023, this project has been able to support disabled people and their families experiencing extreme examples of fuel poverty. The funding has allowed the team to develop online services, media platforms and peer support networks to share knowledge and information regarding energy advice within local communities.

DRC has trained energy champions in external organisations and provided peer to peer support to these individuals so they, in turn, can best support their service users. DRC has also supported many individuals and households to ensure they are better equipped in dealing with energy bills, energy usage and energy disputes, making sure that they have the right information they need to make informed choices and decisions about their current energy situation. The project team have worked with energy providers to write off current debt and negotiate new payment plans on service users' behalf. Through the Energy Redress funding, DRC has supported 868 disabled people with one-to-one advice, 1,679 households and 8,386 people to access online information and training.

**PERSONAL SKILLS DEVELOPMENT**

**Safe and Sound**

Safe and Sound provides participants with the skills, tools and confidence to manage their health conditions, live safely and independently in their community, increase peer support connections and build confidence and resilience, thus reducing the need for further specialist interventions.

During the year, DRC received a 12-month grant extension from Birmingham City Council to continue to deliver Safe and Sound courses. In addition, DRC also received match funding from Harborne Parish Lands Charity to support delivery in the Harborne area of the city, allowing DRC to increase its reach into the wider Birmingham area. With this funding, DRC ran 8 courses supporting 89 people.

**Fit for Life**

During 2022-2023, DRC continued to receive grant funding from Black Country and West Birmingham Clinical Commissioning Group and various Trusts and Foundations to provide Fit for Life activities across Birmingham and Wolverhampton. During the year, DRC's Fit for Life programme has developed and changed to meet the needs of service users. DRC received additional funding which allowed investment in hand cycle machines which enabled participants to complete regular exercise classes as part of our weekly Fit for Life sessions. DRC continued to provide walking sessions and to run 8-week programmes as well. During these programmes, individuals worked on small achievable goals to help improve their health and well-being, received peer support, and improved their physical health. In Birmingham, 119 disabled and older people were supported and in Wolverhampton, 85 disabled and older people benefited from the programmes and activities on offer including courses, walking groups, virtual seated exercise and spinning sessions. The project was also successful in securing funding to deliver additional activities in Glebe Farm/Tile Cross area of Birmingham as part of the Birmingham Commonwealth Games 2022 celebrations.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Plugged-in**

Towards the end of the financial year, DRC received grant funding from the National Lottery Community Fund Reaching Communities Programme to launch a new 3-year Plugged-In Project. The project provides IT support to some of the most vulnerable and digitally excluded people in Birmingham and Solihull, allowing them to connect with their friends and family and become more digitally included. Through the project, DRC also provides specialist benefits advice and offers a triage service for those seeking more generalist advice. As part of this, DRC developed a single point of access where people can receive the advice they need in a timely, more streamlined manner. Together, the advice and gained additional IT skills helps people stay connected digitally within their communities. Over the year, 122 clients have accessed the service and drop in internet café at DRC's centre.

**Improving Access to Psychological Therapies (IAPT)**

Through a sub-contract with the Living Well Consortium, DRC continued to deliver both high and low intensity IAPT sessions. DRC provided talking therapies and support for disabled people with mild, moderate, and moderate to severe, symptoms of anxiety and/or depression. Through its counselling services the DRC has played a crucial role in addressing the mental health needs of clients. Counselling provides a safe and supportive environment for individuals to explore their emotions cope with challenges and develop strategies to improve their well-being. DRC has empowered clients to better manage their mental health and lead more fulfilling lives, and we are proud to be part of the journey. Furthermore, the DRC's involvement in the consortium has helped reduce the stigma associated with mental health issues. In many societies, mental health issues are often misunderstood or viewed as taboo. However, by actively participating in the consortium and promoting its counselling services, DRC has played a significant role in raising awareness of mental health and challenging societal stigmas. This has encouraged more individuals to seek help and support when facing mental health challenges, contributing to the overall well-being of the population. During the year, the IAPT service provided interventions to 52 disabled people.

**SOCIAL AND LEISURE**

**Arts & Craft and Other Social Activities**

During 2022/2023, DRC continued to receive funding from a number of local grant making trusts and foundations to run its arts and craft sessions and coffee mornings. Throughout the year, DRC provided many sessions where people came together, received peer support, and took part in creative crafting activity. Both activities have delivered sessions once a week with individuals taking part in art activities from crafting, drawing, painting through to clay work, basket making, weaving. Both activities bring disabled people from different backgrounds together and reduce social isolation and loneliness. During the year in response to the cost-of-living crisis, DRC changed its coffee morning to a breakfast club and increased the hours people could access it. This has also been registered as a warm space with Birmingham City Council.

During the year, DRC has supported 1,040 disabled people through its art sessions and coffee morning/breakfast club sessions.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**EMPLOYMENT AND SKILLS**

**Employment Programmes - Opportunities Hub, Positive Pathways, Disability Inclusion Project and PURE**

European Social Fund (ESF) match funded DRC's Henry Smith Charity and CareTech Foundation funded Positive Pathways project to fund the wider Disability Inclusion Project. The project allowed disabled people to access pre-employment support such as information advice and guidance, IT skills, money management, financial literacy and basic skills funded through the funding partners. Individuals also accessed DRC's Positive Pathways courses which are an engaging and interactive programme to support and enable disabled people in the West Midlands to move towards employment goals and aspirations. This six-week course gave disabled people the skills, knowledge, and confidence to move towards employment. The courses are very interactive and fun and were developed in partnership with disabled people to give them practical skills and covered the following topics: understanding disability, confidence building, conditions self-management, CV writing, interview skills and understanding employment. As part of this programme, individuals also accessed DRC's Opportunities Hubs which are weekly sessions where people can access drop-in sessions to carry out job search, receive peer support and get specialist support to help them gain their employment training or volunteering aspirations. The team have also connected with existing and new job centres within our area to promote DRC's employment projects which has been reflected in the people signing up onto programmes. During the year, DRC continued to work with other charities and companies to provide job placements so disabled people can build their confidence and experience. This included providing paid placements.

In addition to this, DRC's ESF-funded PURE sub-contract working with BID Services as lead provider has allowed DRC to develop their Positive Pathways project and further work with individuals over the age of 25. In this year, DRC worked with 146 people across all their employment and skills programme.

**Kickstart Programme**

DRC, working in partnership with the Living Well Consortium and The Colebridge Trust, took part in the Government's Kickstart initiative, a temporary employment programme, providing funding to create new jobs for 16- to 24-year-olds on Universal Credit who are at risk of long-term unemployment. DRC had 1 kickstart placement which ended during the year.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**COMMUNITY DEVELOPMENT**

**Yardley Neighbourhood Network Scheme (YNNS)**

In the last 6 months of 2022/2023, Birmingham City Council undertook a recommissioning exercise for the Neighbourhood Network Schemes (NNS) across the city to continue the existing model of delivery to support activities for older adults and to introduce a new model to support activities for younger adults with additional needs. Based on their tender submission, DRC were confirmed as continuing as lead facilitator for NNS Yardley for both the older and younger adults model and this contract commenced on April 1st 2022. This new contract also enabled DRC to initiate 2 new delivery partnerships with BID Services and Oasis Hobmoor as subcontractors for the project.

NNS is a community development project that supports local groups and organisations to continue and/or develop the activities they provide in the community and supports them to develop new activities based on needs identified by local people. This is achieved through the provision of both capacity building support and through the provision of micro and small grants and in YNNS, through the additional support of a qualified fundraiser. YNNS has its own independent steering group comprised of local residents and stakeholders and its own independent grants panel consisting of the same where DRC is a member of both without voting rights to ensure YNNS remains community led. During the year, YNNS have continued to support local assets by making grants to over 17 local community groups and organisations to support a wide range of activities including a community pantry, dance groups, over 50's yoga, Tai Chi and projects that get people active while improving the local area.

With the Birmingham 2022 Commonwealth Games taking place in the city in August 2022, DRC and YNNS were able to secure additional funding to run activities and events over the summer including sports taster sessions and a community picnic and get together which were attended by hundreds of local people and received very positive feedback from attendees.

**Household Support Fund**

During 2022/2023, as lead facilitator for YNNS and working with Barnardo's, DRC continued to distribute the Household Support Fund funded by Birmingham City Council. This allowed DRC to reach out to some of the most vulnerable people in Yardley and DRC assisted individuals with applying to the fund for a grant of up to £200 per household. This was very well received within Yardley and the project has helped DRC to reach out to citizens that they may not have otherwise been able to engage with. DRC assisted over 140 people to apply for the household support fund over the year.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**COMMERCIAL SERVICES**

**Disability Awareness Training**

DRC has continued its contractual arrangement with Birmingham City Council's Licensing Department to train Private Hire Drivers in disability awareness and safeguarding as part of their licensing requirements. DRC trained 1,223 private Hire drivers during the year. Due to the volume of this service and ongoing demand, DRC will be looking to increase its delivery for 2023/2024.

During the year, DRC also continued providing Access Audits to private companies and other statutory and voluntary sector agencies. This included providing audits for GL Events offices, a contractor involved in the Birmingham 2022 Commonwealth Games who DRC partnered with as part of their tender submission for social value.

**Menopause in the Workplace Project**

In late November 2022, a partnership led by Birmingham Voluntary Services Council (BVSC), Salus Fatigue Foundation (Salus) and DRC were notified that they had been successful in a joint bid to the Department of Health and Social Care (DHSC) VCSE Health and Well-being Fund to pilot a project to support people experiencing the peri/menopause to remain in, or return to the workforce. This project will see DRC piloting a programme of support for Small to Medium Enterprise (SMEs) employers and employees. This will include developing a co-produced toolkit, policy support, an SME employer pledge, piloting bitesize lunch and learn awareness sessions and training menopause advocates in SMEs. DRC will also provide in work support to employees experiencing peri/menopause to retain them in the workforce.

The first 4 months of this project was spent planning and developing the partnership and consulting with stakeholders as to what the project will deliver over the next 2 years including holding a launch event that was attended by over 40 organisations.

**FINANCIAL REVIEW**

The financial results of DRC are detailed in the following pages. It is considered that the finances are sound and well established. The principal funding sources have included:

- Birmingham City Council Yardley NNS Lead Facilitator contract
- Birmingham City Council Information, Advice and Guidance physical and associated disabilities contract
- Birmingham City Council Prevention and Communities grant for Safe and Sound project
- The National Lottery Communities Fund for the Plugged-In project
- Energy Redress grant to deliver fuel poverty work
- The Henry Smith Charity to deliver Positive Pathways project
- CareTech Foundation to deliver Positive Pathways project
- Black Country and West Birmingham CCG grant for Fit for Life
- Sub-Contracts with BID Services and Better Pathways to deliver employment and training support under PURE and other European Social Fund Programmes and Living Well Consortium to deliver IAPT

## **BIRMINGHAM DISABILITY RESOURCE CENTRE**

### **Report of the Trustees for the Year Ended 31 March 2023**

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All expenditure of this income is planned to fulfil the objectives and strategies of the charity. During the year ended 31 March 2023 total resources expended were £1,208,424 (2022: £1,085,991) and the surplus of income over expenditure was £5,075 (2022: £59,232).

The total funds carried forward at 31 March 2023 were £679,535 of which £586,007 related to unrestricted funds and £93,528 to restricted funds. From these, the trustees have designated £122,750 unrestricted reserves to meet rising accommodation costs, cost of living increases and salary uplifts

During the 2022/2023 financial year, DRC once again, secured grant funding to support the delivery of some of its charitable activities in the latter part of the year. The application of rules around income recognition (as governed by the Charities Statement of Recommended Practice 2019) have resulted in a position whereby income has been recognised in-year but some or all of the associated costs fall into the subsequent year. This has had the effect of increasing the reported net increase in funds and will have the opposite effect in the following year as the grants are expended.

The principal risks and uncertainties include:

- financial stability resulting from the markets DRC has traditionally operated within being impacted by BREXIT and the associated loss of European Funded Programmes
- staff recruitment caused by current market trends brought about by BREXIT and the Covid-19 pandemic
- increased costs in running its Information, Health and Wellbeing Centre as a result of the cost of living crisis
- multi-year contracts and grants being 'out of step' with current costs as a result of the cost of living crisis

DRC has well developed plans and strategies in place to manage these risks and has allocated an appropriate level of resource to business development; HR and recruitment; and income generation and fundraising activities. DRC has also designated unrestricted funds to support rising cost of living costs.

#### **Investment policy and powers**

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Reserves policy and going concern**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months running costs. Reserves have been built up over recent years through planned operating surpluses. As of 31 March 2023, the level of unrestricted reserves was £586,007 (2022: £570,540). After making allowance for those unrestricted funds of £21,404 represented by fixed assets, and those represented by designated funds, £122,750, the remaining free reserves of the charity at 31 March 2023 were £441,853 (2022: £561,770) which equates to 4.4 months of operating expenditure at current levels.

The trustees have designated £122,750 unrestricted reserves to meet rising accommodation costs, cost of living increases and salary uplifts of living costs.

**Plans for future periods**

DRC's immediate plans are to address how the organisation can continue to meet the rising costs associated in running its Information, Health and Wellbeing Centre and continue to deliver its much-needed charitable activities against the backdrop of rising inflation, cost of living increases and multi-year grants and contracts no longer meeting rising costs. The organisation will:

- Look at how existing contracts and grants can be delivered within the available budgets
- Secure additional income to support existing charitable activities
- Continue to research and develop its commercial service offering where profits can be reinvested into the charity and its activities.

**Impact of COVID-19**

The impact of Covid-19 continued over 2022/2023 with all of our activities and services opening back up to include face to face delivery with restrictions having been lifted. As DRC moved into the recovery phase of re-connecting disabled to their community, DRC were grateful for the support of the Social Enterprise Support Fund who granted DRC £28,600 for infrastructure and development work to ensure our resilience going forward.

**Volunteer involvement**

DRC would like to reflect the contributions made to the charity by its volunteers, members, friends, advisors and of course Charity Trustees, the help of whom contributes greatly to enhance the work of the organisation and to whom we are most grateful. Whilst volunteering opportunities continued to be impacted by Covid-19 and having to rebuild our volunteer base from this, this financial year, DRC still benefitted from 10 volunteers giving their time to support service delivery over this year. Over the next financial year DRC expects their volunteer base to return to pre-pandemic levels.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

DRC is a charitable company limited by guarantee, incorporated on 11 February 1992 and registered as a charity on 7 March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and the policies made from time to time by the trustees. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. Membership is open to disabled people and non-disabled people.

**Appointment of Trustees**

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

David Lloyd will retire by rotation at the next Annual General Meeting and, being eligible, offer himself for re-election.

The nature of the charity's work is to provide information, advice and support services to disabled people, their families and carers living primarily in Birmingham, Solihull and the Black Country. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are also represented on the Board of Trustees.

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

**Trustee induction and training**

All trustees are familiar with the practical work of the charity having been encouraged to take up induction and on-going training including presentations on projects and services, governance training, disability equality training, a tour of DRC's premises and various Business Planning and Away Days.



**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Trustee induction and training - continued**

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

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

A Trustee Handbook is also available drawing information from the various Charity Commission publications signposted through the Commission's guide "The Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles of Association, Scheme of Delegation, all key policy documents and the latest financial statements.

**Organisation**

DRC has a Management Committee of up to 11 members who meet bi-monthly and who are responsible for the strategic direction and policy of the charity. At present, the Committee has seven members – five of whom class themselves as disabled or having a limiting long-term health condition – from various professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the Committee but has no voting rights.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Related parties and co-operation with other organisations**

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a client or supplier must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Related party transactions in the current year are described in note 20 to the accounts.

**Pay policy for senior staff**

The Board of Trustees, together with the senior leadership team, comprise the key management personnel of the charity in charge of directing and operating the organisation on a day-to-day basis. No trustee received remuneration in the year, and details of trustees' expenses and related party transactions are disclosed in notes 11 and 20 to the accounts. The pay of senior staff is usually reviewed annually by the Board of Directors.

**Risk management**

The trustees have a risk management policy framework which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to mitigate or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. Key elements in the management of financial risk are a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of operational debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks arising from operational resilience. The impact of the COVID-19 pandemic has tested business continuity processes and DRC has adapted internally to be able to continue with service delivery given the disruptive events that have taken place. Future focus will apply to ensuring that operational resilience remains a top risk that is reviewed and controls tested to ensure that preparedness is at an acceptable level.

**Statement of trustees' responsibilities**

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**Statement of trustees' responsibilities - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:



- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Auditors**

Haines Watts Birmingham LLP were appointed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2<sup>nd</sup> October 2023 and signed on its behalf by:

  
**Mr Timothy Philips**  
**Chairperson**  
**Mr David Lloyd**  
**Treasurer**

## **Report of the Independent Auditors to the Members of BIRMINGHAM DISABILITY RESOURCE CENTRE**

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### **Opinion**

We have audited the financial statements of Birmingham Disability Resource Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

### **In our opinion the financial statements:**

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**Report of the Independent Auditors to the Members of  
BIRMINGHAM DISABILITY RESOURCE CENTRE**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
BIRMINGHAM DISABILITY RESOURCE CENTRE**

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**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to both the charitable company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Whilst our audit did not identify any significant matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
BIRMINGHAM DISABILITY RESOURCE CENTRE**

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**Use of report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nichola Venables (Senior Statutory Auditor)  
for and on behalf of Haines Watts Birmingham LLP  
5-6 Greenfield Crescent  
Edgbaston  
Birmingham  
B15 3BE

9<sup>th</sup> October 2023

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	3	36,710	-	36,710	32,092
Income from charitable activities	4	235,892	852,074	1,087,966	1,056,501
Income from trading activities	5	88,314	-	88,314	56,603
Investment income	6	509	-	509	27
<b>Total income</b>		<b>361,425</b>	<b>852,074</b>	<b>1,213,499</b>	<b>1,145,223</b>
<b>Expenditure on:</b>					
Costs of raising funds	7	77,315	-	77,315	55,075
Charitable activities	8	268,543	862,566	1,131,109	1,030,916
<b>Total expenditure</b>		<b>345,858</b>	<b>862,566</b>	<b>1,208,424</b>	<b>1,085,991</b>
<b>Net (expenditure)/ income before transfers</b>		<b>15,567</b>	<b>(10,492)</b>	<b>5,075</b>	<b>59,232</b>
<b>Gross transfers between funds</b>	20	-	-	-	-
<b>Net movement in funds</b>		<b>15,567</b>	<b>(10,492)</b>	<b>5,075</b>	<b>59,232</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		570,440	104,020	674,460	615,228
<b>Total funds carried forward</b>	20	<b>586,007</b>	<b>93,528</b>	<b>679,535</b>	<b>674,460</b>

All of the charity's activities derive from continuing operations  
during the above two financial periods.

*The notes on pages 25 to 35 form part of these financial statements.*




**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

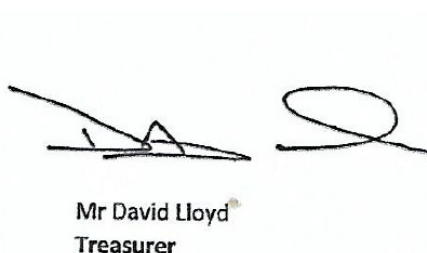
**Statement of Financial Position**  
**as at 31 March 2023**

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	13		13,882		8,670
Intangible fixed assets	14		<u>7,522</u>		
			21,404		<u>8,670</u>
<b>Current assets</b>					
Debtors	15	218,767		269,183	
Cash at bank and in hand		<u>761,121</u>		<u>583,632</u>	
		979,888		852,815	
<b>Creditors: amounts falling due within one year</b>	16	<u>(321,757)</u>		<u>(187,025)</u>	
<b>Net current assets</b>			658,131		665,790
<b>Creditors: amounts falling due after more than one year</b>			-		-
<b>Net assets</b>			<u>679,535</u>		<u>674,460</u>
<b>Funds of the charity:</b>					
Restricted funds	21		93,528		104,020
Unrestricted funds					
General	21		463,257		570,440
Designated	21		<u>122,750</u>		<u>-</u>
			<u>679,535</u>		<u>674,460</u>

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the board of trustees on 2nd October 2023 and were signed on its behalf by:

  
Mr Timothy Philips  
Chairperson

  
Mr David Lloyd  
Treasurer

Company registered number: 2897250

*The notes on pages 25 to 35 form part of these financial statements.*

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Cash Flow Statement**  
**for the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net cash inflow/(outflow) from operating activities</b>	<b>195,827</b>	<b>(70,763)</b>
<b>Cash flow from investing activities</b>		
Payments to acquire tangible fixed assets	(9,997)	(9,258)
Payments to acquire intangible fixed assets	(8,850)	-
Interest received	509	27
<b>Net cash (outflow) from investing activities</b>	<b>(18,338)</b>	<b>(9,231)</b>
<b>Cash flow from financing activities</b>		
Loan repayments	-	-
<b>Net cash outflow from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>177,489</b>	<b>(79,994)</b>
<b>Cash and cash equivalents at start of year</b>	<b>583,632</b>	<b>663,626</b>
<b>Cash and cash equivalents at end of year</b>	<b>761,121</b>	<b>583,632</b>

**Notes to cash flow statement:**

**Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income for the year	5,075	59,232
Interest receivable	(509)	(27)
Depreciation	4,785	2,728
Amortisation	1,328	-
Decrease/ (increase) in debtors	50,416	(56,278)
Increase/ (decrease) in creditors	134,732	(76,418)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>195,827</b>	<b>(70,763)</b>

**Analysis of changes in net funds**

	<b>At 1/4/22</b>	<b>Cash flow</b>	<b>At 31/3/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	583,632	177,489	761,121
<b>Total</b>	<b>583,632</b>	<b>177,489</b>	<b>761,121</b>

*The notes on pages 25 to 35 form part of these financial statements.*

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

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## **1 Accounting policies**

The accounting policies adopted in the preparation of these accounts are:

### **Basis of accounting**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for a period of 12 months from the date of authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

### **Grants receivable**

Government and other grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

### **Donations**

Donations are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

### **Donated services**

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

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**1 Accounting policies (continued)**

**Gifts in kind**

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Other income**

Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the goods have been provided or on completion of the service.

**Volunteer time**

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

**Costs of generating funds**

These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**Charitable activities**

These are costs incurred in activities undertaken to further the purposes of the charity and their associated support costs.

**Governance costs**

These include the costs attributable to the trust's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the trust's work or for specific artistic projects being undertaken by the trust.

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

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**1 Accounting policies (continued)**

**Allocation of support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Tangible fixed assets with a cost greater than £1,000 and with an expected useful economic life of more than one year are capitalised.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimate residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold improvements	- between 15% and 50% per annum on a straight line basis
Plant and furniture	- 20% per annum on a straight line basis
Computer equipment	- 20% and 33% per annum on a straight line basis

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses over the useful life of 5 years.

**Fixed asset investments**

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

**Pension benefits**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**Operating lease rentals**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured or estimated reliably. These are normally recognised at their settlement amount after allowing for any trade discounts due.

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1 Accounting policies (continued)**

**Volunteers**

We would like to reflect within the notes to these financial accounts the immense contributions made to the association by our volunteers, helpful members, friends, advisors, patrons and of course our committee members, the help of whom contributes greatly to enhance the work of the association and to whom we are most grateful. We benefitted for example from over 580 hours (2022: 832) which if valued at the ASHE median wage rate for Birmingham would equate to £7,499 (2022: £9,909).

**Critical accounting estimates and areas of judgement**

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

**2 Prior year Statement of Financial Activities (year ended 31 March 2022)**

	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income from:</b>			
Donations and legacies	32,092	-	32,092
Income from charitable activities	452,732	603,769	1,056,501
Income from trading activities	56,603	-	56,603
Investment income	27	-	27
<b>Total income</b>	<b>541,454</b>	<b>603,769</b>	<b>1,145,223</b>
<b>Expenditure on:</b>			
Costs of raising funds	55,075	-	55,075
Charitable activities	351,036	679,880	1,030,916
Other	-	-	-
<b>Total expenditure</b>	<b>406,111</b>	<b>679,880</b>	<b>1,085,991</b>
<b>Net income/(expenditure) before transfers</b>	<b>135,343</b>	<b>(76,111)</b>	<b>59,232</b>
<b>Gross transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>135,343</b>	<b>(76,111)</b>	<b>59,232</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	435,097	180,131	615,228
<b>Total funds carried forward</b>	<b>570,440</b>	<b>104,020</b>	<b>674,460</b>

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
(Company Limited by Guarantee)

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**3 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Gifts and donations	36,710	-	36,710	32,092
	<b>36,710</b>	<b>-</b>	<b>36,710</b>	<b>32,092</b>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Disability services</b>				
Grant income	235,892	852,074	1,087,966	1,056,501
	<b>235,892</b>	<b>852,074</b>	<b>1,087,966</b>	<b>1,056,501</b>
Fit for life	-	55,233	55,233	74,633
Positive Pathways	-	90,902	90,902	127,100
Health & Wellbeing and Arconic Support Access Grant	-	13,411	13,411	26,829
Energy Efficiency Projects	-	85,258	85,258	101,938
IAG General Projects	-	143,183	143,183	99,886
Information & Advice (HDP)	-	216,542	216,542	
BCC - National Neighbourhood Scheme	222,762	102,243	325,005	247,982
ESF Employability & Training	-	50,043	50,043	22,048
Digital & Skills Projects	-	-	-	21,467
Safe & Sound	-	75,592	75,592	62,222
IAG Physical & Associated Disabilities	-	-	-	161,277
Counselling Projects	13,130	-	13,130	12,895
Voice of disabled	-	325	325	-
Womens Health Reproduction	-	19,342	19,342	-
Other income from charitable activities	-	-	-	98,224
	<b>235,892</b>	<b>852,074</b>	<b>1,087,966</b>	<b>1,056,501</b>

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
**(Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**5 Income from trading activities**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Commercial activities	88,314	-	88,314	56,603
	<b>88,314</b>	<b>-</b>	<b>88,314</b>	<b>56,603</b>

**6 Investment income**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Deposit account interest	509	-	509	27

**7 Costs of raising funds**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	77,315	-	77,315	55,075
	<b>77,315</b>	<b>-</b>	<b>77,315</b>	<b>55,075</b>

**8 Expenditure on charitable activities -**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>Disability services</b>				
<b>Operational and support costs</b>				
Staff costs	157,987	307,333	465,320	396,498
Project costs	-	145,586	145,586	147,374
Motor and travel	-	4,124	4,124	926
Premises costs	28,624	80,712	109,336	79,227
Promotion and marketing	-	1,318	1,318	937
Depreciation	-	4,785	4,785	2,729
Amortisation	-	1,328	1,328	-
Supports costs (See note 9)	81,932	300,115	382,047	391,905
Governance costs (See note 9)	-	17,265	17,265	11,320
	<b>268,543</b>	<b>862,566</b>	<b>1,131,109</b>	<b>1,030,916</b>



**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
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**9 Analysis of support and governance costs**

	<b>Basis of allocation</b>	<b>General support</b>	<b>Governance function</b>	<b>Total 2023</b>	<b>Total 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Administrative staff	Staff time	<b>214,807</b>	-	<b>214,807</b>	263,501
Training and recruitment	Staff time	<b>22,228</b>	-	<b>22,228</b>	36,239
Information technology	Usage	<b>30,539</b>	-	<b>30,539</b>	26,401
Insurance	Usage	<b>11,878</b>	-	<b>11,878</b>	18,551
General office costs	Usage	<b>43,648</b>	-	<b>43,648</b>	27,879
Audit fees	Governance	-	<b>10,250</b>	<b>10,250</b>	8,500
Accountancy services	Governance	-	<b>7,015</b>	<b>7,015</b>	2,820
Legal and other professional	Usage	<b>58,045</b>	-	<b>58,045</b>	18,975
Bank charges	Usage	<b>902</b>	-	<b>902</b>	359
		<b>382,047</b>	<b>17,265</b>	<b>399,312</b>	<b>403,225</b>

**10 Net income/(expenditure) for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) is stated after charging:		
Operating lease charges - premises	<b>82,467</b>	50,965
Operating leases charges - other	<b>12,812</b>	13,623
Depreciation of tangible fixed assets	<b>4,785</b>	2,729
Amortisation of intangible fixed assets	<b>1,328</b>	-
Auditors fees - audit	<b>10,250</b>	8,500
Auditors fees - other services	<b>7,015</b>	2,820

**11 Trustee and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year ended 31 March 2023 (2022: £Nil). No trustees were reimbursed expenses during the year ended 31 March 2023 (2022 - £Nil).

The Charity considers its key management personnel comprise the Chief Executive Officer and the Head of Operations. The total amount of employee benefits received by key management personnel was £124,622 (2022 - £114,320).

**12 Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross salaries	<b>686,043</b>	658,566
National Insurance	<b>56,213</b>	44,730
Pension costs	<b>15,186</b>	11,778
<b>Total</b>	<b>757,442</b>	<b>715,074</b>

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**12 Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2023</b>	<b>2022</b>
£60,001 - £70,000	1	1

The average number of employees during the year was as follows:

	<b>2023</b> <b>No.</b>	<b>2023</b> <b>FTE</b>	<b>2022</b> <b>No.</b>	<b>2022</b> <b>FTE</b>
Executive management	9	7	6	4
General information service	11	9	10	8
Employment and training service	5	4	14	10
Business services, administration and support	5	2	6	3
	<b>30</b>	<b>22</b>	<b>36</b>	<b>25</b>

**13 Tangible fixed assets**

	<b>Leasehold improvements</b>	<b>Plant and furniture</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 April 2022	69,997	23,828	27,015	120,840
Additions	-	-	9,997	9,997
Disposals	-	-	-	-
As at 31 March 2023	<b>69,997</b>	<b>23,828</b>	<b>37,012</b>	<b>130,837</b>
<b>Depreciation</b>				
As at 1 April 2022	69,997	23,278	18,895	112,170
Charge for the period	-	114	4,671	4,785
Released on disposal	-	-	-	-
As at 31 March 2023	<b>69,997</b>	<b>23,392</b>	<b>23,566</b>	<b>116,955</b>
<b>Net book value</b>				
As at 31 March 2023	<b>-</b>	<b>436</b>	<b>13,446</b>	<b>13,882</b>
As at 1 April 2022	<b>-</b>	<b>550</b>	<b>8,120</b>	<b>8,670</b>

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
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**14 Intangible fixed assets**

	Computer software £	Total £
<b>Cost</b>		
As at 1 April 2022	-	-
Additions	8,850	8,850
As at 31 March 2023	<u>8,850</u>	<u>8,850</u>
<b>Amortisation</b>		
As at 1 April 2022	-	-
Charge for the period	1,328	1,328
As at 31 March 2023	<u>1,328</u>	<u>1,328</u>
<b>Net book value</b>		
As at 31 March 2023	<u>7,522</u>	<u>7,522</u>
As at 1 April 2022	<u>-</u>	<u>-</u>

**15 Debtors**

	2023 £	2022 £
Debtors from operations	98,322	109,881
Prepayments and accrued income	120,445	159,302
	<u>218,767</u>	<u>269,183</u>

**16 Creditors: amounts falling due within one year**

	2023 £	2022 £
Creditors from operations	58,245	59,040
Taxation and social security	11,891	12,015
Accruals and deferred income	251,621	115,970
	<u>321,757</u>	<u>187,025</u>
	2023 £	2022 £
Deferred income included above comprised:		
Deferred income b/f	54,788	56,674
Resources deferred in the year	168,752	54,788
Amounts released from previous years	(54,788)	(56,674)
Deferred income c/f	<u>168,752</u>	<u>54,788</u>

At the balance sheet date the charity was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
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**for the Year Ended 31 March 2023**

**17 Commitments under operating leases**

At the year end the charity was committed to making the following total future minimum operating lease payments under non-cancellable operating lease contracts:

	Land and buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Within one year	54,788	52,961	8,736	8,736
Within two to five years inclusive	-	54,788	17,472	26,208
In over five years	-	-	-	-
	<b>54,788</b>	<b>107,749</b>	<b>26,208</b>	<b>34,944</b>

**18 Capital commitments**

There were no capital commitments at either 31 March 2023 or 31 March 2022.

**19 Contingent liabilities**

There were no contingent liabilities at either 31 March 2023 or 31 March 2022.

**20 Related party transactions**

There were no related party transactions during the current and previous period.

**21 Analysis of funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
<b>Restricted funds</b>					
Fit for life	5,972	55,233	(56,498)	-	4,707
Positive Pathways	24,500	90,902	(98,670)	-	16,732
Health & Wellbeing and Arconic Support A	11,862	13,411	(13,396)	-	11,877
Energy Efficiency Projects	-	85,258	(85,258)	-	-
IAG General Projects	38,339	143,183	(149,000)	-	32,522
Information & Advice (HDP)	-	216,542	(190,863)	-	25,679
BCC - National Neighbourhood Scheme	11,500	102,243	(113,743)	-	-
ESF Employability & Training	-	50,043	(50,043)	-	-
Digital & Skills Projects	7,445	-	(7,445)	-	-
Safe & Sound	1,069	75,592	(76,661)	-	-
Other income	3,333	-	(3,333)	-	-
Voice of disabled	-	325	(231)	-	94
Womens Health Reproduction	-	19,342	(17,425)	-	1,917
	<b>104,020</b>	<b>852,074</b>	<b>(862,566)</b>	<b>-</b>	<b>93,528</b>
<b>Unrestricted funds</b>					
General fund	570,440	361,425	(345,858)	(122,750)	463,257
Designated funds	-	-	-	122,750	122,750
	<b>570,440</b>	<b>361,425</b>	<b>(345,858)</b>	<b>-</b>	<b>586,007</b>
<b>Total funds</b>	<b>674,460</b>	<b>1,213,499</b>	<b>(1,208,424)</b>	<b>-</b>	<b>679,535</b>

**BIRMINGHAM DISABILITY RESOURCE CENTRE**  
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**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

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**21 Analysis of funds (continued)**

**Restricted general fund**

Money given to the charity where the donor requires that a grant or donation be spent for a specific project.

**Unrestricted general fund**

The free reserves of the charity which are not designated for particular purposes.

**Designated fund**

Unrestricted income for which the trustees have designated a particular purpose. See trustees report for detail.

**22 Analysis of net assets between funds**

Fund balances as at 31 March 2023 are represented by:

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	21,404	-	21,404
Current assets	801,187	178,701	979,888
Current liabilities	(236,584)	(85,173)	(321,757)
Balance as at 31 March 2023	<u>586,007</u>	<u>93,528</u>	<u>679,535</u>

**23 Company limited by guarantee**

The company is a charitable company limited by guarantee and not having a share capital. The guarantee of the members is limited to a contribution of £1 each in the event of the company being wound up whilst that person is a member or within one year of ceasing to be a member.