

disability
resource
centre



supporting disabled people for over 30 years.

BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees and Financial Statements for the Year Ended 31 March 2024

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

BIRMINGHAM DISABILITY RESOURCE CENTRE

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for the Year Ended 31 March 2024**

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BIRMINGHAM DISABILITY RESOURCE CENTRE

Reference and Administrative Details for the Year Ended 31 March 2024

Chairperson	Mr Timothy Philips
Trustees	Mr Andrew Beaton Mr Tony Kennedy (from 25 July 2023) Ms Brigid Lawlor Mr David Lloyd Mr Jack Roughan Ms Kath Scott (Birmingham City Council representative from 25 July 2023)
Company secretary	Ms Louise Mckiernan ACIS, PG Dip (Prof Admin)
Key management personnel	
Chief Executive	Ms Louise Mckiernan
Head of Finance	Mr Desmond Thomas
Head of Fundraising	Mr Steven Moralee
(Interim) Heads of Operations	Mr Terry Wilson and Mrs Aesha Ali
Registered office	Unit 18 ACE Business Park Mackadown Lane Kitts Green Birmingham B33 0LD
Registered company number	02897250
Registered charity number	1034581
Auditors	Feltons 8 Sovereign Court 8 Graham Street Birmingham B1 3JR
Bankers	Lloyds Bank PLC 36-38 New Street Birmingham B2 4LP
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES

BIRMINGHAM DISABILITY RESOURCE CENTRE

Chairperson's Report for the Year Ended 31 March 2024

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 2023/2024 financial year.

The past year has once again presented many challenges particularly due to rising energy costs and the undue pressure placed on many disabled people needing to keep warm and run assistive equipment. DRC and its staff and volunteer team have continued to provide support to many disabled households including income maximisation through its Information and Advice Services and 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. In March 2024, DRC was extremely pleased to receive two-year grant funding from Energy Redress which has enabled the organisation to establish its Energy Advice Team providing much-needed information and advice support to disabled households experiencing fuel poverty.

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 grant funding secured, the organisation was also able to open a Cost of Living Hub during the year providing local disabled household families with access to much needed dry goods, clothing and hygiene products.

The cost of living crisis has also continued to impact 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 funding during the year to ensure it can continue to deliver its much-needed Charitable activities. This included securing further 3-year contracts with Birmingham City Council to deliver much needed information, advice and guidance and income maximisation support.

It is with sadness that I must report the untimely passing of Andy Beaton reported to me on the 3rd of September 2024. Andy had been a trustee on the board since 23rd of September 2003. His involvement with the Birmingham disability rights group, goes back to 1992 when a Birmingham City Council officer in the then Economic Development Department. Indeed, that is when me and Andy first met, and we had known each other ever since.

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 2023/2024 in the best interests of meeting the needs of the local communities we serve.



Mr Timothy Phillips
Chairperson

BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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 2024. 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 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.

And through its vision:

By 2030, the charity will be:

- a leading pan-disability disabled people's organisation in the UK providing insight and effecting change;
- designing and delivering services and programmes which meet the needs and expectations of disabled people, those with health conditions and their support networks;
- providing innovative solutions to individual, community and societal issues for central, regional and local government, public and private sectors and local communities;
- bringing the lived experience of disabled people and those with health conditions to everything we do.

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)'.

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Report of the Trustees for the Year Ended 31 March 2024

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

- Raising awareness and providing insight to effect change
- Delivering services and programmes to improve outcomes for disabled people, those with health conditions and their support networks. This includes:
 - Information, advice and advocacy services to enable disabled people and those with health conditions to make informed choices and decisions, exercise their rights, access services and maximise their income.
 - Personal 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 and Skills services to support them towards economic participation and sustainable employment.
- Acting as a community anchor organisation in East Birmingham, providing community development support for older adults, younger adults, disabled people 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 delivers training and consultancy services for businesses and employers including disability equality training, access audit work and menopause and hormonal health support in the workplace for employers and businesses.

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Report of the Trustees for the Year Ended 31 March 2024

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.

Most 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 2023/2024, 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 people 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 shape a new National Disability Action Plan.

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Report of the Trustees for the Year Ended 31 March 2024

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. Between 1 April and 30 September 2023, DRC supported 1,155 people with newly acquired physical disabilities and/or deteriorating conditions to access benefit related advice and guidance and were on hand to assist with form completions.

This contract came to an end on 30 September 2023 with the Council commissioning new an Information, Advice and Guidance service from which DRC was awarded further grant investment (detailed below). This shows that the service that DRC is providing is recognised as valuable for disabled people during the cost of living crisis.

Information, Advice and Guidance – Physical Disabilities and Neurological Conditions

Following the decommissioning of the above contract, DRC was awarded a new 3-year grant from Birmingham City Council commencing on 1 October 2023. DRC is working in partnership with Headway Birmingham & Solihull with DRC as the lead partner.

As a response to the cost of living crisis, this new service focuses on income maximisation which includes information and guidance with regards to benefit entitlements, debt reduction/write off and grants that people with physical disabilities and neurological conditions may be eligible to access. Where a client has a neurological condition or brain injury these citizens are referred to Headway Birmingham & Solihull.

Maximising income advice can be light-touch or form case work and alongside this the service aims to support independence by giving Health & Wellbeing advice; which includes examples such as signposting to community organisations to broaden support networks and also advice about equipment/adaptations in the home. Since the start date of the grant the service has supported 905 citizens.

Information, Advice and Guidance Services for People with Learning Difficulties and/or Autism

From 1 October 2023, DRC also started working in partnership with Autism West Midlands, with Autism West Midlands being the lead, to provide citywide information, advice, and guidance to people with learning difficulties and/or Autism.

This new service offers adults with learning difficulties and/or Autism easy access to help around benefits, debt and how to access other services in the community. DRC provides expertise around benefit entitlements, debt relief and how to make applications for small grants to help furniture or purchase white goods. Autism West Midlands offer expertise for callers with autism who require support to access services like DRC so this has provided a referral route into DRC's services.

Since this service launched, DRC has facilitated 1187 light-touch brief interventions and 319 in-depth advice cases for adults with learning difficulties and/or Autism.

Solihull Specialist Disability Advice Service

During 2023/2024, DRC continued their work as per their partnership with Age UK Solihull as part of Solihull Metropolitan Borough Council's commissioned Community Hub service. DRC has continued to offer a Specialist Disability Advice service to disabled and vulnerable people living in Solihull delivered primarily through Age UK's North and South Solihull Hubs.

This demand-led service saw the service grow during the year with DRC supporting 721 citizens with in-depth and bespoke benefit and debt advice.

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BASS Birmingham Advice and Support Service (*formerly known as Specialist Enablement Service*) DRC continued its partnership arrangement with BID services, who are the lead contract holder on the previously named Specialist Enablement (Supporting People) service (Now called BASS Birmingham Advice and Support Service) commissioned by Birmingham City Council. This service provides support to disabled and vulnerable people living in Birmingham through early intervention.

Over the past year, DRC have hit their target of providing over 1800 hours of specialist advice to 144 vulnerable people. These citizens were not only given advice on how to maximise their income, but also advice to help them live independently, improve their health and wellbeing which serves to enhance their quality of life and be better linked to their local communities.

Energy Redress

In March 2024, DRC was awarded funding from the National Energy Trust through the Energy Redress Programme to deliver a new 2-year 'Warmer Birmingham' project. The project aims to support disabled clients who are experiencing issues with their energy bills or debts. The project staff will be collaborating with DRC's IAG staff team with referrals being channelled through them, ensuring that clients benefit from a comprehensive 360-degree support approach. During the first month of the Programme, project staff have been appointed, inducted and have attended training courses to support them in their work in readiness for service delivery commencing in 2024/2025 and beyond.

Information, Advice and Guidance Cost of Living Support

Between 1 November 2023 and 31 March 2024, DRC was awarded additional grant funding from Birmingham City Council to provide information and advice to disabled people living in Birmingham, with a particular focus on maximising income. The grant funding supported 266 individuals, and the total amount of income maximised was £368,702.86.

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.

DRC continued to deliver Safe and Sound courses between 1 April and 30 September through grant funding from Birmingham City Council and through match funding from Harborne Parish Lands Charity to support delivery in the Ancient Parish of Harborne, allowing DRC to increase its reach into the wider Birmingham area. Birmingham City Council decommissioned the programme as of 30th September 2023. Within the remaining 6 months, DRC ran 3 courses supporting 74 people.

DRC is seeking to secure replacement funding to enable it to continue this crucial project that delivers vital information to vulnerable populations. This project addresses a critical need by providing imperative resources to those who are most at risk, ensuring they have the necessary tools to navigate their challenges.

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Plugged-In

This was the 2nd year of the 3-year Plugged-In Project funded by National Lottery Community Fund Reaching Communities Programme. The project aims to reduce the digital exclusion of vulnerable people in Birmingham & Solihull by providing I.T. support which provides participants the opportunity to learn skills so that they can operate a computer or devices which then enables them to connect with their friends, family and online digital services.

Plugged-In executes this by offering participants an 8-week course on topics that promote digital inclusion, and a drop -in I.T. Café for citizens to independently use the facilities and have support on hand if they need. Through this project, DRC provide a single point of access triage service for those seeking more generalist advice, and specialist benefits advice.

To date, 359 clients have benefitted from I.T advice and guidance which has improved their independence as well as enabling them to stay connected digitally within their communities.

HEALTH AND WELLBEING

Fit for Life

During 2023-2024, DRC continued to receive grant funding from Black Country and West Birmingham Integrated Care Board 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. We have continued to provide the spinning class online which has 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 wellbeing, received peer support, and improved their physical health. We provide a weekly exercise/walking group in Wolverhampton, and we will be starting another group at West Park Rehabilitation Centre, and we hope this will also be well attended. In Birmingham, 469 disabled and older people were supported and in Wolverhampton, 134 disabled and older people benefited from the programmes and activities on offer including courses, walking groups, virtual seated exercise and spinning sessions.

Talking Therapies (Formerly known as Improving Access to Psychological Therapies (IAPT))

Through a sub-contract with the Living Well Consortium, DRC continued to deliver both high and low intensity counselling sessions during 2023/2024. 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 wellbeing. 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. DRC now has additional counsellor practitioner capacity to further increase our reach to clients and to envisage how this work can be extended further.

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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 wellbeing of the population. During the year, the Talking Therapies service provided 79 interventions to disabled people.

Six-monthly counselling sessions were provided to the pilot project, Mindfulness Walking Group. The sessions were well received and participants feedback a noticeable improvement within their overall physical and mental wellbeing.

SOCIAL AND LEISURE

Arts & Crafts and Other Social Activities

During 2023/2024, DRC continued to receive funding from a number of local grants making trusts and foundations to run its arts and craft sessions and breakfast club. 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 and weaving. Both activities bring disabled people from different backgrounds together and reduce social isolation and loneliness, for some clients this is the only interaction they have with other people.

During the year, DRC has supported 1,275 disabled people through its art sessions and breakfast club sessions.

The Mindfulness Walking Group Pilot

This was a 6-month pilot project funded by Living Well UK which ran from 25th October 2023 to 30th March 2024 to support individuals with acquired or deteriorating mobility issues who were at risk of or experiencing poor mental health.

DRC's mindfulness walking group operated weekly sessions where people came to the centre and took part in an accessible wellbeing activity such as seated yoga, seated dance, healthy eating workshop or group talking therapy followed by going for a walk or wheel in Tile Cross Park practicing mindful techniques. The session concluded with walking back to the Centre for some snacks and a game. This served to build peer support networks.

This pilot was a proven success with 100% of participants reported an improvement in their mental health and wellbeing, their physical health and mobility; and a reduction in their feelings of loneliness and isolation. Despite a late start, DRC also hit the outputs over the 6 months which were to facilitate 24 accessible wellbeing sessions, 48 mindfulness walks/wheels and 24 informal social sessions to a total of 12-15 participants.

**Report of the Trustees
for the Year Ended 31 March 2024**

EMPLOYMENT AND SKILLS

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

Over the year, European Social Fund (ESF) income match funded DRC's Henry Smith Charity grant to fund DRC's Positive Pathways project and the wider Disability Inclusion Project. The project allowed disabled people to access pre-employment support such as information advice and guidance, IT skills, 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, condition self-management, CV writing, interview skills and understanding employment, reasonable adjustments and access to work. As part of this programme, individuals also accessed DRC's Opportunities Hubs which are weekly sessions where people can access drop-in support 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 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. The ESF project finished on 31 December 2023 and over the last 9 months, DRC supported 122 individuals on this programme and had positive results helping clients into training & employment opportunities.

In addition, 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 282 people across all their employment and skills programme. The Pure project was due to end in December, but DRC received additional funding until 31 March 2024 at which point, DRC's sub-contract with BID Services on the PURE programme came to an end.

COMMUNITY DEVELOPMENT

Yardley Neighbourhood Network Scheme (YNNS)

During the year, DRC has continued to act as the Lead Delivery Partner, working in partnership with Oasis Hobmoor and BID Services, as Lead Facilitator for the Yardley Neighbourhood Network Scheme (YNNS) through a contract with Birmingham City Council. DRC and its partners have continued to work closely with the Yardley Social Work Team to develop and support local groups and organisations to provide activities to older adults and younger people including those with disabilities.

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.

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YNNS have continued to support local assets by making grants to 34 local community groups and organisations to support a wide range of activities including Tai chi, social activities, Arts & Crafts, Martial Arts, Sports, Befriending, Walking group, Carers Group, Health & Wellbeing activities, Bereavement Support, Housing Support, Yoga, Womens Coffee morning, Sewing project, Friendship group, Diabetes support group, Autism / ADHD Support group, Stroke Club, Walking Tennis, Breakfast clubs, Performing Arts social sessions, Afternoon Tea parties and various trips. During 2023/2024, a total of £252,373 was awarded in small grants with an additional £8,995 in micro grants totalling £261,368. The capacity building fund has been utilised well to support the community organisations with various training to help deliver the work they do confidently and equipped with the required, relevant knowledge. Of the allocated £20,000 capacity building for both older adults and younger adults, £14,638 was invested into training and other support sessions for the community.

YNNS Yardley Housing Support Pilot Project

Following receipt of a small grant from the Yardley Neighbourhood Network Scheme (YNNS), DRC was able to pilot a project starting in September 2023 to provide extensive support to clients living in the Yardley area facing housing issues and assistance with completing housing applications. The pilot project has been in high demand with clients facing complex and multifaceted problems, which require a considerable amount of staff time, attention, and expertise. As of 31 March 2024, 39 clients have been supported to access the Birmingham Housing Choice application process and addressing various housing-related issues.

Household Support Fund

During 2023/2024, as lead facilitator for YNNS and working in partnership with Barnardo's, DRC continued to distribute the National Government Household Support Fund programme on behalf of Birmingham City Council. This allowed DRC to reach out to some of the most vulnerable people in Yardley with DRC assisting individuals to apply to the fund for grants of up to £200 per household. During the year, 1,608 individuals were supported to apply for the household support fund which resulted in grant funding of £321,600 being allocated to those in most need.

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 1,105 Private Hire Drivers during the year.

During the year, DRC also continued providing Access Audits to private companies and other statutory and voluntary sector agencies.

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Report of the Trustees for the Year Ended 31 March 2024

Menopause in the Workplace Project

During 2023/2024, DRC has continued to work in partnership with Salus Fatigue Foundation (Salus), led by Birmingham Voluntary Services Council (BVSC) with funding from the Department of Health and Social Care (DHSC) VCSE Health and Wellbeing Fund to pilot a project to support people experiencing the peri/menopause to remain in or return to the workforce. This project sees DRC piloting a programme of support for Small to Medium Enterprise (SMEs) employers and employees. During the year DRC have produced a live interactive employer's toolkit and rolled this out to Small and Medium Sized Enterprises (SMEs), policy support to employers to implement policies and practices that support women's hormonal health and retain them and support them entering the workforce. DRC has provided guidance, bitesize lunch and learn awareness sessions and training menopause advocates/champions in SMEs. DRC has also provided in work support to employees experiencing peri/menopause to retain them in the workforce.

The project has progressed well, with the project Lead proactively engaging with over 70 SMEs within the year. DRC has attended our partner events as well as hosting a successful Menopause Support in and out of the Workplace event in September 2023 at the Birmingham Business Park. DRC have also planned, prepared and promoted the rollout of our Menopause Wellbeing Champions training within the workforce. The champions will leave a sustainable legacy and resource in the local workforce beyond the project end.

DRC would like to be able to extend this valuable training post the project end in March 2025.

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 talking therapies.

All expenditure of this income is planned to fulfil the objectives and strategies of the charity. During the year ended 31 March 2024 total resources expended were £1,325,314 (2023: £1,208,424) and the deficit expenditure being greater than the income was -£76,855 (2023: surplus of £5,075).

The total funds carried forward at 31 March 2024 were £602,680 of which £502,966 related to unrestricted funds and £99,714 to restricted funds. From these, the trustees have designated £76,000 unrestricted reserves to meet rising accommodation costs, cost of living increases and salary uplifts.

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Report of the Trustees for the Year Ended 31 March 2024

During the 2023/2024 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 the associated cost 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 when the grants are expected.

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.

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 2024, the level of unrestricted reserves was £502,966 (2023: £586,007). After making allowances for those unrestricted funds of £19,621 represented by fixed assets, and those represented by designated funds, the remaining free reserves of the charity at 31 March 2024 were £407,345 (2023: £441,853) which equates to 6 months of operating expenditure at current levels.

The trustees have designated £122,750 unrestricted reserves to meet rising accounting costs, costs of living increases and salary uplifts of living costs. Within the year, £46,750 was used from designated reserves, leaving a carried forward balance of £76,000.

BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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.

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. During the year, DRC benefited from the support provided by 5 volunteers giving their time to support service delivery.

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.

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Report of the Trustees for the Year Ended 31 March 2024

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.

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 (including a representative appointed by Birmingham City Council) – 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.

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 23 to the accounts.

BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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 director received remuneration in the year, and details of directors' expenses and related party transactions are disclosed in note 23 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. DRC adapted well to the impact of the COVID-19 pandemic to ensure it was able to continue with service delivery. 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".

BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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

Feltons were appointed to fill the vacancy in the capacity of the Auditors.

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 23 September 2024 and signed on its behalf by:



Mr Timothy Philips
Chairperson



Mr David Lloyd
Treasurer

**Independent Auditor's Report to the Trustees of
Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Opinion

We have audited the financial statements of Birmingham Disability Resource Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 2024, 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; 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 Auditor's 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 other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Independent Auditor's Report to the Trustees of
Birmingham Disability Resource Centre
(A Company Limited by Guarantee)
(continued)**

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on page 16 and 17), 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.

**Independent Auditor's Report to the Trustees of
Birmingham Disability Resource Centre
(A Company Limited by Guarantee)
(continued)**

Auditor's 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 an auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We reviewed the company's control and risk management procedures and planned our work based on our assessment of those controls and procedures;
- This review included an assessment of the risk of material misstatement due to errors, fraud and management override of controls for all material areas in the financial statements;
- We made enquiries of management and the company's lawyers regarding any actual or potential litigation and/or claims;
- Financial statements disclosures were reviewed and checked for compliance with applicable laws;
- Detailed testing was conducted on balances and transactions including unusual items and those of individual significance to the financial statements;
- Data analytics were used in order to identify unusual or significant trends;
- Communications with management and those charged with governance regarding relevant matters was undertaken throughout the audit and on completion.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our auditor's report.

**Independent Auditor's Report to the Trustees of
Birmingham Disability Resource Centre
(A Company Limited by Guarantee)
(continued)**

Use of our 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

David W Farnsworth FCA (Senior Statutory Auditor)

For and on behalf of Feltons, Statutory Auditor

8 Sovereign Court

8 Graham Street

Birmingham B1 3JR

25 September 2024

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

**Statement of financial activities
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	44,316	-	-	44,316	36,710
Income from charitable activities	4	214,810	-	894,994	1,109,804	1,087,966
Income from trading activities	5	91,479	-	-	91,479	88,314
Investment income	6	2,860	-	-	2,860	509
Total income		353,465	-	894,994	1,248,459	1,213,499
Expenditure						
Costs of raising funds	7	80,690	-	-	80,690	77,315
Charitable activities:						
Disability services	8	355,816	-	888,808	1,244,624	1,131,109
Total expenditure		436,506	-	888,808	1,325,314	1,208,424
Net income/(expenditure) before transfers		(83,041)	-	6,186	(76,855)	5,075
Gross transfers between funds	18	46,750	(46,750)	-	-	-
Net movement in funds		(36,291)	(46,750)	6,186	(76,855)	5,075
Reconciliation of funds						
Total funds brought forward	18	463,257	122,750	93,528	679,535	674,460
Total funds carried forward		426,966	76,000	99,714	602,680	679,535

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Company Number : 2897250 / Charity number : 1034581
Balance sheet as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		13,869		13,882
Intangible assets	14		<u>5,752</u>		<u>7,522</u>
			19,621		21,404
Current assets					
Debtors	15	188,084		218,767	
Cash at bank and in hand		<u>767,990</u>		<u>761,121</u>	
		956,074		979,888	
Creditors: amounts falling due within one year	16	<u>373,015</u>		<u>321,757</u>	
Net current assets			583,059		658,131
Net assets			<u>602,680</u>		<u>679,535</u>
Funds of the charity :					
Restricted funds					
General fund	18		99,714		93,528
Unrestricted funds					
General fund	18	426,966		463,257	
Designated fund	18	<u>76,000</u>		<u>122,750</u>	
			502,966		586,007
Total funds			<u>602,680</u>		<u>679,535</u>

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

The notes on pages 25 to 36 form part of these accounts.

The financial statements were approved by the board of trustees on 23 September 2024 and were signed on its behalf by:



Mr Timothy Philips
(Chair)

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

**Statement of cash flows
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flow from operating activities	22	11,349	195,827
Interest paid		-	-
Net cash flow from operating activities		<u>11,349</u>	<u>195,827</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(7,340)	(9,997)
Payments to acquire intangible fixed assets		-	(8,850)
Interest received		2,860	509
Net cash flow from investing activities		<u>(4,480)</u>	<u>(18,338)</u>
Net increase in cash and cash equivalents		<u>6,869</u>	<u>177,489</u>
Cash and cash equivalents at 1 April 2023		761,121	583,632
Cash and cash equivalents at 31 March 2024		<u>767,990</u>	<u>761,121</u>

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

a) General information and basis of preparation

Birmingham Disability Resource Centre is a charitable company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the Report of the Trustees on pages 3 to 5 of these accounts.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

b) 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.

c) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

d) 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.

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

1. Accounting policies (continued)

d) Income recognition (continued)

- **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.
- **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.

e) 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:

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

1. Accounting policies (continued)

e) Expenditure recognition (continued)

- **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 strategic management and trustees' meetings and reimbursed expenses.

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

f) 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.

g) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes 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 estimated 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

h) 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.

i) Fixed asset investments

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

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

1. Accounting policies (continued)

j) Debtors

Operational 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.

k) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

m) Operating leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

n) 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.

o) Pension benefits

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

p) 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 1,699 hours (2023: 580) which if valued at the ASHE median wage rate for Birmingham would equate to £23,660 (2023: £7,499).

q) 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.

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

2. Prior year Statement of Financial Activities (year end 31 March 2023)

	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2023 £
Income				
Donations and legacies	36,710	-	-	36,710
Income from charitable activities	235,892	-	852,074	1,087,966
Income from trading activities	88,314	-	-	88,314
Investment income	509	-	-	509
Total income	361,425	-	852,074	1,213,499
Expenditure				
Costs of raising funds	77,315	-	-	77,315
Charitable activities	268,543	-	862,566	1,131,109
Total expenditure	345,858	-	862,566	1,208,424
Net income/(expenditure) before transfers	15,567	-	(10,492)	5,075
Gross transfers between funds	(122,750)	122,750	-	-
Net movement in funds	(107,183)	122,750	(10,492)	5,075
Reconciliation of funds				
Total funds brought forward	570,440	-	104,020	674,460
Total funds carried forward	463,257	122,750	93,528	679,535

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Gifts and donations	44,316	-	44,316	36,710
	44,316	-	44,316	36,710

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2024 (continued)

4. Income from charitable activities

	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2024 £	Total 2023 £
Disability services					
Grant income	214,810	-	894,994	1,109,804	1,087,966
	<u>214,810</u>	<u>-</u>	<u>894,994</u>	<u>1,109,804</u>	<u>1,087,966</u>
Fit for life	-	-	51,488	51,488	55,233
Positive Pathways	-	-	67,364	67,364	90,902
Health & Wellbeing	-	-	18,537	18,537	13,411
Energy Efficiency	-	-	5,210	5,210	85,258
IAG General Contract	-	-	173,083	173,083	143,183
Information & Advice (HDP)	-	-	288,365	288,365	216,542
BCC - National Neighbourhood Scheme	203,360	-	136,361	339,721	325,005
ESF employability and training	-	-	46,123	46,123	50,043
Safe & Sound	-	-	22,625	22,625	75,592
Counselling Projects	11,450	-	-	11,450	13,130
Voice of disabled	-	-	6,458	6,458	325
Womens Health Reproduction	-	-	58,864	58,864	19,342
Autism West Midlands	-	-	20,516	20,516	-
	<u>214,810</u>	<u>-</u>	<u>894,994</u>	<u>1,109,804</u>	<u>1,087,966</u>

5. Income from trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Commercial activities	91,479	-	91,479	88,314
	<u>91,479</u>	<u>-</u>	<u>91,479</u>	<u>88,314</u>

6. Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Deposit account interest	2,860	-	2,860	509
	<u>2,860</u>	<u>-</u>	<u>2,860</u>	<u>509</u>

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2024 (continued)

7. Cost of raising funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	80,690	-	80,690	77,315
	<u>80,690</u>	<u>-</u>	<u>80,690</u>	<u>77,315</u>

8. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Operational and support costs				
Staff costs	89,537	394,421	483,958	465,320
Project costs	-	186,443	186,443	145,586
Motor and travel	-	5,424	5,424	4,124
Premises costs	32,825	80,366	113,191	109,336
Promotion and marketing	-	2,433	2,433	1,318
Depreciation	-	7,353	7,353	4,785
Amortisation	-	1,770	1,770	1,328
Support costs (see note 9)	233,454	197,409	430,863	382,047
Governance costs (see note 9)	-	13,189	13,189	17,265
	<u>355,816</u>	<u>888,808</u>	<u>1,244,624</u>	<u>1,131,109</u>

9. Analysis of support and governance costs

	Basis of allocation	General support £	Governance function £	Total 2024 £	Total 2023 £
Administrative staff	Staff time	187,771	-	187,771	214,807
Training and recruitment	Staff time	32,761	-	32,761	22,228
Information technology	Usage	40,497	-	40,497	30,539
Insurance	Usage	9,287	-	9,287	11,878
General office costs	Usage	65,618	-	65,618	43,648
Audit fees	Governance	-	9,300	9,300	10,250
Accountancy services	Governance	-	3,889	3,889	7,015
Legal and other professional	Usage	94,190	-	94,190	58,045
Bank charges	Usage	739	-	739	902
		<u>430,863</u>	<u>13,189</u>	<u>444,052</u>	<u>399,312</u>

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

10. Net income/(expenditure) for the year

Net income / (expenditure) is stated after charging:

	Total 2024 £	Total 2023 £
Operating lease charges - premises	96,686	82,467
Operating lease charges - other	14,103	12,812
Depreciation of tangible fixed assets	7,353	4,785
Amortisation of intangible fixed assets	1,770	1,328
Audit fees - audit	9,300	10,250
Audit fees - other services	1,200	7,015
	<hr/>	<hr/>

11. Trustees and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year ended 31 March 2024 (2023 - £Nil). One trustee was reimbursed expenses during the year ended 31 March 2024 totalling £19 (2023 - £Nil).

The charity considers its key management personnel comprise the Chief Executive Officer, the Head of Operations, the Head of Fundraising, and the Head of Finance. The total amount of employee benefits received by key management personnel was £146,854 (2023 - £124,622).

12. Analysis of staff costs and numbers

Staff costs :

	Total 2024 £	Total 2023 £
Gross salaries	681,849	686,043
National Insurance	55,634	56,213
Pension costs	14,936	15,186
	<hr/>	<hr/>
	752,419	757,442

Staff numbers :

The average monthly number of employees and full time equivalents during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Executive management	9	5	9	7
General information service	9	6	11	9
Employment and training service	4	4	5	4
Business services, administration and support	5	1	5	2
	<hr/>	<hr/>	<hr/>	<hr/>
	27	16	30	22

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2024 (continued)

12. Analysis of staff costs and numbers (continued)

Higher pay staff:

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

	2024 Number	2023 Number
£60,001 - £70,000	1	1

13. Tangible fixed assets

	Leasehold improvements £	Plant and furniture £	Computer equipment £	Total £
Cost				
At 1 April 2023	69,997	23,828	37,012	130,837
Additions	-	-	7,340	7,340
At 31 March 2024	69,997	23,828	44,352	138,177
Depreciation				
At 1 April 2023	69,997	23,392	23,566	116,955
Charge for the year	-	113	7,240	7,353
At 31 March 2024	69,997	23,505	30,806	124,308
Net book values				
At 31 March 2024	-	323	13,546	13,869
At 31 March 2023	-	436	13,446	13,882

14. Intangible fixed assets

	Computer software £	Total £
Cost		
At 1 April 2023	8,850	8,850
At 31 March 2024	8,850	8,850
Amortisation		
At 1 April 2023	1,328	1,328
Charge for the year	1,770	1,770
At 31 March 2024	3,098	3,098
Net book values		
At 31 March 2024	5,752	5,752
At 31 March 2023	7,522	7,522

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2024 (continued)

15. Debtors

	Total 2024 £	Total 2023 £
Debtors from operations	99,302	98,322
Prepayments and accrued income	88,782	120,445
	<u>188,084</u>	<u>218,767</u>

16. Creditors - amounts falling due within one year

	Total 2024 £	Total 2023 £
Creditors from operations	58,298	58,245
Taxation and social security	19,121	11,891
Accruals and deferred income	295,596	251,621
	<u>373,015</u>	<u>321,757</u>

Deferred income

Deferred income at 1 April 2023	168,752	54,788
Resources deferred in the year	236,761	168,752
Amounts released from previous years	(168,752)	(54,788)
Deferred income at 31 March 2024	<u>236,761</u>	<u>168,752</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.

17. Commitments under operating leases

At 31 March 2024 the charity was committed to making the following payments under non-cancellable operating leases :

	Land and buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	70,128	54,788	8,736	8,736
Within two to five years inclusive	146,831	-	8,736	17,472
	<u>216,959</u>	<u>54,788</u>	<u>17,472</u>	<u>26,208</u>

**Birmingham Disability Resource Centre
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2024 (continued)

18. Analysis of funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Restricted funds					
Fit for life	4,707	51,488	(56,111)	-	84
Positive Pathways	16,732	67,364	(80,261)	-	3,835
Health & Wellbeing	11,877	18,537	(17,938)	-	12,476
Energy Efficiency	-	5,210	(5,150)	-	60
IAG General Contract	32,522	173,083	(156,472)	-	49,133
Information & Advice (HDP)	25,679	288,365	(287,851)	-	26,193
BCC - National Neighbourhood Scheme	-	136,361	(132,311)	-	4,050
ESF employability and training	-	46,123	(46,123)	-	-
Safe & Sound	-	22,625	(22,625)	-	-
Voice of disabled	94	6,458	(5,465)	-	1,087
Womens Health Reproduction	1,917	58,864	(58,665)	-	2,116
Autism West Midlands	-	20,516	(19,836)	-	680
	<u>93,528</u>	<u>894,994</u>	<u>(888,808)</u>	<u>-</u>	<u>99,714</u>
Unrestricted funds					
General fund	463,257	353,465	(436,506)	46,750	426,966
Designated fund	122,750	-	-	(46,750)	76,000
	<u>586,007</u>	<u>353,465</u>	<u>(436,506)</u>	<u>-</u>	<u>502,966</u>
Total funds	<u>679,535</u>	<u>1,248,459</u>	<u>(1,325,314)</u>	<u>-</u>	<u>602,680</u>

Name of fund	Description, nature and purpose of fund
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.

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2024 (continued)

19. Analysis of net assets between funds

Fund balances at 31 March 2024
are represented by:

	Unrestricted funds £	Designated fund £	Restricted funds £	Total funds £
Tangible fixed assets	13,869	-	-	13,869
Intangible fixed assets	5,752	-	-	5,752
Current assets	780,360	76,000	99,714	956,074
Current liabilities	(373,015)	-	-	(373,015)
Total net assets	426,966	76,000	99,714	602,680

20. Capital commitments

There were no capital commitments at either 31 March 2024 or 31 March 2023.

21. Contingent liabilities

There were no contingent liabilities at either 31 March 2024 or 31 March 2023.

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

	Total 2024 £	Total 2023 £
Net income/(expenditure) for the year	(76,855)	5,075
Depreciation	7,353	4,785
Amortisation	1,770	1,328
Interest receivable	(2,860)	(509)
Decrease in debtors	30,683	50,416
Increase in creditors	51,258	134,732
Net cash flow from operating activities	11,349	195,827

23. Related party transactions

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

24. 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.

Birmingham Disability Resource Centre
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 March 2024

	2024 £	2023 £
INCOMING RESOURCES		
Grants		
Fit for life	51,488	55,233
Positive Pathways	67,364	90,902
Health & Wellbeing	18,537	13,411
Energy Efficiency	5,210	85,258
IAG General Contract	173,083	143,183
Information & Advice (HDP)	288,365	216,542
BCC - National Neighbourhood Scheme	339,721	325,005
ESF employability and training	46,123	50,043
Safe & Sound	22,625	75,592
Counselling Projects	11,450	13,130
Voice of disabled	6,458	325
Womens Health Reproduction	58,864	19,342
Autism West Midlands	20,516	-
	1,109,804	1,087,966
Gifts and donations	44,316	36,710
Commercial activities	91,479	88,314
Deposit account interest	2,860	509
	1,248,459	1,213,499
STAFF COSTS		
Wages and salaries	752,419	757,442
SUPPORT COSTS		
Project costs	186,443	145,586
Premises costs	113,191	109,336
Insurance	9,287	11,878
Promotion and marketing	2,433	1,318
General office costs	65,618	43,648
Motor and travel	5,424	4,124
Training and recruitment	32,761	22,228
Computers and IT	40,497	30,539
Legal and professional	94,190	58,045
Bank charges and interest	739	902
Depreciation	7,353	4,785
Amortisation	1,770	1,328
	1,312,125	1,191,159
GOVERNANCE COSTS		
Auditor's remuneration	9,300	10,250
Other accountancy	3,889	7,015
	13,189	17,265
NET (DEFICIT)/SURPLUS FOR THE YEAR	(76,855)	5,075

This page does not form part of the statutory financial statements.