



BIRMINGHAM DISABILITY RESOURCE CENTRE

Report of the Trustees and Financial Statements for the Year Ended 31 March 2025

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

BIRMINGHAM DISABILITY RESOURCE CENTRE

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BIRMINGHAM DISABILITY RESOURCE CENTRE

Reference and Administrative Details for the Year Ended 31 March 2025

Chairperson	Mr Timothy Philips
Trustees	Mr Andrew Beaton (to 3 September 2024) Mrs Lucy Clarke (from 18 June 2025) Mr Tony Kennedy Ms Brigid Lawlor Mr David Lloyd Mr Balraj Singh Purewal (from 15 October 2024) Mr Jack Roughan (to 26 March 2025) Mr Medhi Agheli (non-voting member) (12-month co-option from 15 October 2024 to 14 October 2025) Cllr Kath Scott (BCC appointed representative) (to 18 June 2025)
Key management personnel	
Chief Executive	Mrs Louise Mckiernan MBE
Interim Finance Director	Mr Noel Grace (from 5 June 2025)
Head of Finance & Business Support	Mr Desmond Thomas (to 15 July 2025)
Head of Fundraising	Mr Steven Moralee
Head of Services	Ms Stephanie Hammond (from 12 August 2024)
Registered office	Unit 18 ACE Business Park Mackadown Lane Kitts Green Birmingham B33 0LD
Registered company number	2897250
Registered charity number	1034581
Auditors	Feltons Chartered Accountants 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 2025

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 2024/2025 financial year.

The past year has once again presented many challenges particularly due to 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; the provision of specialist Energy 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.

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 other essentials. 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 payments and, through grant funding secured, DRC has continued to operate and expand its Cost-of-Living Hub during the year providing local disabled households families with access to much needed dry goods, clothing and hygiene products.

Rising costs have also continued to impact on DRC as an organisation with high inflation, increasing energy, accommodation and salary costs, including employer NI rises, 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 commencing re-negotiations with key public sector funders during the year, with some on-going at the year-end.

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 has included securing funding from Birmingham; Dudley and Solihull Councils to deliver additional employment and skills support services to disabled people and those with long term health conditions; grant funding from the West Midlands Combined Authority (WMCA) to deliver a new digital inclusion service and grant funding from a number of trusts and grant programmes to relaunch a refreshed Safe and Sound programme to support disabled people and those with learning disabilities to live safely and independently.

During the year, our Vice-Chair and long-standing Board Trustee, Andy Beaton sadly passed away. His loss has been felt by all of us and, on behalf everyone at DRC, I would like to place on record our sincere thanks for his contributions over the years. I would also like to thank the DRC staff team, volunteers including the board of directors for their steadfast work and endeavours during 2024/2025 to 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 2025

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)'.

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.

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Report of the Trustees for the Year Ended 31 March 2025

- 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.

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 2024/2025, 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 working with Government to provide insight into the key issues impacting on disabled people in the Region. This has included working with Government on various reforms and new legislation including the Get Britain Working White Paper (published Nov 2024); the Equality (Race and Disability) Bill (published Mar 2025); and the Welfare Reform Bill (2025) with the proposed changes to Personal Independence Payments now being subject to further review by the Minister for Social Security and Disability.

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INFORMATION, ADVICE AND GUIDANCE

Information, Advice and Guidance – Physical Disabilities and Neurological Conditions

This service, in partnership with Headway Birmingham & Solihull focuses upon maximising income of service users with physical disabilities, through DRC delivery, and acquired brain injuries, through Headway delivery. The service offers both light-touch advice and more intensive casework to qualifying residents living in Birmingham and centres upon maximising income by providing guidance on benefit entitlements, options for reducing debt, and access to grants. In addition to financial help, it also promotes independence by referring to Health & Well-Being guidance initiatives either internally or signposting externally. Demand for this service has continued to increase and during 2024/2025 the service has supported 1,278 disabled people via casework to access benefits which has generated £1,286,579 for service users.

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

DRC continues to work in partnership with Autism West Midlands to provide information, advice, and guidance to people with learning difficulties and/or Autism living in Birmingham. DRC provides a service to adults with learning disabilities and/or autism to access accessible help and specialist advice on benefit entitlements, debt relief, applying for small grants where accessible, and connecting to community services.

This demand-led service, during 2024/2025 has supported 1,441 service users to receive light touch support and 849 service users access casework support resulting in generating a £616,589 maximisation of benefits.

Solihull Specialist Disability Advice Service

During 2024/2025, DRC continued to deliver its Specialist Disability Advice service in partnership with Age UK Solihull to vulnerable and disabled residents across Solihull through the place-based North and South Solihull Hubs. Over the past year, demand for the service has grown significantly, with 935 individuals receiving in depth tailored advice on benefits and debt.

BASS Birmingham Advice and Support Service (*formerly known as Specialist Enablement Service*)

During 2024/2025, DRC continued its valued partnership with BID services, the lead contract holder for the Birmingham Advice and Support Service (BASS), commissioned by Birmingham City Council. This service plays a vital role in supporting disabled and vulnerable people living in Birmingham through early intervention, helping them navigate complex systems and access the support they need.

Over the past year, DRC successfully met its target by providing over 1,900 hours of specialist advice to 179 vulnerable individuals and provided bespoke advice to support them to live independently and improve their health and well-being.

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IAG Extension

Through additional extension funding received from Birmingham City Council during the year, DRC was able to offer additional support and guidance to disabled people living in Birmingham across a wide range of benefit related matters and equipping them with the tools and resources needed to improve their financial well-being. This was accomplished through the completion forms such as Universal Credit (UC50), Personal Independence Payment (PIP), Carers Allowance, and Attendance Allowance. Additionally, we have facilitated applications for housing discretionary payments, council tax support, the Household Support Fund, and various other financial assistance grants.

During 2024/2025 525 service users were supported resulting in a benefit maximisation of £437,124.26

Energy Redress

DRC is now into the second year of grant funding from the National Energy Trust through the Energy Redress Programme for the delivery of our *Warmer Birmingham* project. This initiative focuses on supporting disabled people who are facing challenges with their energy bills or debts through an integrated approach ensuring service users receive holistic, 360-degree support. This service, during 2024/2025, supported a total of 382 service users, 150 in person and 302 via telephone or via Teams.

PERSONAL SKILLS DEVELOPMENT

Safe and Sound

During 2024/2025 DRC secured funding to deliver support to adults from Birmingham with learning disabilities or difficulties. It is designed to promote life skills, encourage healthy eating habits, improve access to healthcare, all with the aim of building confidence and helping participants lead fulfilling and independent lives by providing personalised, tailored, support to service users through one-to-one or small group delivery.

The programme aims to boost confidence and independence, enabling adults with learning disabilities or difficulties to make informed choices and engage more fully in their day-to-day decision making and future decision making. Through practical life skills training and ongoing support, participants improve their independence, well-being and quality of life. The mobilisation of this service commenced at the latter stage of 2024/2025

Plugged-In

This covers the final year of the three-year Plugged-In Project, funded by the National Lottery Community Fund's Reaching Communities Programme. The project tackles digital exclusion among vulnerable people in Birmingham and Solihull by offering IT support, via an eight-week course that helps participants learn how to use computers and devices. This, in turn, enables them to connect with friends, family, and access online services. The project also provides a single point of access triage service for those service users seeking general advice and specialist benefits guidance.

To date, 378 clients have benefited from IT advice and support through this project, gaining greater independence and staying digitally connected within their communities.

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HEALTH AND WELLBEING

Fit 4 Life

During 2024/2025 DRC continued to receive grant funding from the Black Country Integrated Care Board, as well as various Trusts and Foundations, to deliver Fit for Life activities across Birmingham and Wolverhampton. The programmes focus on supporting disabled and older adults to set and achieve realistic health goals, improve their physical and mental well-being, and to benefit from peer support by engaging service users in a range of activities including group walks, online seated exercise sessions, spinning classes, and educational health courses.

During 2024/2025 this programme supported 425 service users in Birmingham and 84 in Wolverhampton

Talking Therapies (formerly known as Improving Access to Psychological Therapies – IAPT)

Through a subcontract with the Living Well Consortium, DRC continued to deliver both high- and low-intensity counselling sessions throughout 2024/2025. These services are targeted at disabled people experiencing mild to moderate, as well as moderate to severe, symptoms of anxiety and/or depression and addressing their mental health needs and empowering them to develop coping strategies and enhance their overall well-being.

During 2024/2025 the Talking Therapies service provided 126 interventions specifically to disabled individuals.

SOCIAL AND LEISURE

Arts & Crafts and Other Social Activities

DRC continued to benefit from funding provided by various local grant-making trusts and foundations, during 2024/2025, to support its arts and crafts sessions and breakfast club. These activities have created consistent opportunities for individuals to come together, receive peer support, and engage in creative expression. Throughout the year, weekly sessions were held, offering a range of art-based activities including crafting, drawing, painting, clay work, basket making, and weaving. A weekly breakfast club is also provided to service users where they can access free food and drink and foster social connections. All of these sessions support combatting and reducing isolation and loneliness.

668 disabled service users have engaged with these activities during 2024/2025

EMPLOYMENT AND SKILLS

Employment Programmes – Positive Pathways & Opportunities Hub

During 2024/2025 DRC continued to deliver the Positive Pathway programme, an interactive six-week course, co-designed with disabled service users, aimed at supporting service users to gain the skills, knowledge and confidence to pursue their employment goals. Alongside Positive Pathways DRC also offer weekly Opportunity Hubs where service users can access small group or one-to-one sessions that offer individualised tailored support and guidance facilitating access to employment, training and volunteering opportunities. During the year, this has been funded by The Henry Smith Charity under a 3-year grant and various local trusts and foundations.

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During 2024/2025, 182 service users accessed support through these activities resulting in 94 service users entering paid employment, training or volunteering

UKSPF Solihull

DRC secured funding through Solihull Metropolitan Borough Council to deliver a nine-month UKSPF Solihull programme. The aim of the programme was to provide support, and encouragement, to employers to become more inclusive and promote the Disability Confident Scheme. This scheme is designed to support employers recruit, and retain, employees with disabilities and those with health conditions, ensuring that they have the opportunity to fulfil their potential and realise their aspirations.

During 2024/2025 DRC successfully engaged in 43 quality discussions with employers, supported 8 employers in becoming Disability Confident, and delivered 9 dedicated employer events.

UKSPF – Dudley

DRC also secured funding through Dudley Metropolitan Borough Council to deliver a UKSPF Levelling Up programme within Dudley. The focus of the programme was to engage economically inactive Dudley residents and support them to access employment, training and volunteering alongside providing support to improve their well-being by offering tailored support on a one-to-one or small group basis. Delays in the commencement of the programme and a significant lack of referrals had an impact upon the delivery of this programme.

During 2024/2025, 21 service users were fully engaged and support which resulted in the programme achieving 62 outcomes against a target of 20.

UKSPF – East Birmingham

DRC were also successful in securing UKSPF funding through Birmingham City Council to deliver the East Birmingham Jobs and Skills Hub project. The aim of the programme was to support service users who faced long-term barriers to employment or who were economically inactive by offering one-to-one or small group support. DRC were the Lead organisation of this programme with Muath Trust and Better Pathways being delivery partners. This was also a nine-month programme.

During 2024/2025, 345 service users were engaged onto this programme, with 154 progressing onto work related training including basic skills and ESOL, 64 economically service users engaged with the benefits system as a result of the support received and 34 long term unemployed service users entered employment.

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WorkWell

During 2024/2025 DRC also commenced delivery of the WorkWell programme. The aim of programme is to support disabled people and people with health conditions to start, stay or succeed in work. This is accomplished by offering a personal assessment of service user's needs, a personalised, goal-based plan to address identified needs, access and referrals to health support services whilst also offering support to employers in relation to advice on workplace adjustments. The programme works closely with GP practices and medical centres as well as Job Centre Plus.

150 service users were successfully engaged upon the WorkWell programme during 2024/2025

Digital Divide

In March 2025, DRC secured funding through the West Midlands Combined Authority (WMCA). To deliver a digital inclusion programme. The programme aims to engage digitally excluded individuals from priority areas in East Birmingham and North Solihull through targeted outreach services. The focus of the programme is to empower service users by increasing their digital confidence and capabilities, enabling them to access to essential online services, such as the NHS, the benefit system and online banking. It will also support service users to access further learning and education opportunities and ultimately supporting them on their journey towards and into employment. This programme will commence delivery in April 2025.

COMMUNITY DEVELOPMENT

Yardley Neighbourhood Network Scheme (YNNS)

During the year, DRC 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 various activities to older adults and younger people including those with disabilities through the provision of micro and small grants.

During 2024/2025 a total of £170,780, in small grants, was awarded to 38 local community organisations with a further £19,942.70 invested into capacity building training and support.

YNNS Yardley Housing Support Pilot Project

DRC successfully secured funding through the Yardley Neighbourhood Network Scheme (YNNS) to deliver the Yardley Housing Support programme which offers support to local residents with housing related issues. The initiative focuses on supporting Yardley residents facing housing challenges, including assistance with completing housing applications and navigating complex housing systems, including poor housing conditions and rogue private landlords.

During 2024/2025 the programme has successfully supported 118 clients in accessing the Birmingham Housing Choice application process and in addressing a variety of housing-related concerns.

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Household Support Fund

During 2024/2025, as the lead facilitator for the Yardley Neighbourhood Network Scheme (YNNS) and in partnership with Barnardo's, DRC continued to administer the National Government Household Support Fund programme on behalf of Birmingham City Council. The programme is designed to support individuals, who are on a low income, with financial assistance for essential items including food and fuel. Individual service users and families can apply and access grants of up to £200.

During 2024/2025, 1,153 service users were supported with their applications to this fund, resulting in a total of £230,600 being distributed to those most in need.

COMMERCIAL SERVICES

Disability Awareness Training and Access Audits

DRC continued to deliver Disability Awareness and Safeguarding Training for Private Hire Drivers as part of their mandatory licensing requirements. During 2024/2025, 409 Private Hire Drivers successfully completed the training.

DRC has also continued to provide Access Audits for private companies, as well as statutory and voluntary sector organisations. These audits support businesses and services in identifying barriers to accessibility and making environments more inclusive for disabled people.

Menopause in the Workplace Project

During 2024/2025, 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 Well-being Fund to pilot a project to support people experiencing the peri/menopause to remain in or return to the workforce. This project came to an end 31st March 2025 and saw DRC piloting a programme of support for Small to Medium Enterprise (SMEs) employers and employees. DRC have produced a live interactive employer's toolkit and rolled this out to 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 have provided guidance, awareness sessions and developed a very positively received Workplace Menopause Champion training package. DRC also led on a successful menopause and learning disability in the workplace event and as part of this, had resources translated into easy read which are now available to download, providing an additional legacy for the project. DRC have also provided in work support to employees experiencing peri/menopause to retain them in the workforce.

Due to a delay in the funding, over the 2 years 4 months the project ran, DRC achieved:

- Engagement with 319 SME employers across Birmingham and Solihull
- Provision of in-depth support to 89 SME employers
- Engagement with 183 individuals within those SME employers
- Enabled 60 SME employers to sign the Well-being of Women Menopause Workplace Pledge
- Recruited and trained 29 Workplace Menopause Champions

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Report of the Trustees for the Year Ended 31 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 disabilities and neurological conditions grant
- Birmingham City Council UKSPF East Birmingham Jobs and Skills Hub grant
- UKSPF grants from Dudley MBC and Solihull MBC to delivery employment support
- The National Lottery Community Fund's Reaching Communities programme for the Plugged-In project
- Energy Saving Trust's Energy Redress grant to deliver fuel poverty advice work
- The Henry Smith Charity to deliver the Positive Pathways project
- Black Country Integrated Care Board grant for Fit for Life
- Sub-Contracts with Autism West Midlands, Age UK Solihull and BID Services to delivery Information, Advice and Guidance services and with 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 2025 total resources expended were £1,758,200 (2024: £1,325,314) and the deficit expenditure being greater than the income was £108,749 (2024: deficit of £76,855).

The total funds carried forward at 31 March 2025 were £493,931 of which £374,935 related to unrestricted funds and £118,996 to restricted funds. From these, the trustees have designated £8,000 unrestricted reserves for an investment in digital services.

During the 2024/2025 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 as the grants are expected.

The principal risks and uncertainties include:

- financial stability resulting from the traditional markets DRC has operated within being impacted by financial pressures including Birmingham City Council's Section 114 financial situation
- increasing staffing costs as a result of on-going cost of living pressures
- increasing costs in running its Information, Health and Wellbeing Centre as a result of on-going cost of living pressures
- multi-year contracts and grants being 'out of step' with inflation
- increased demand for services

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Report of the Trustees for the Year Ended 31 March 2025

During the year, DRC has invested in the development and strengthening of its finance functions to be better placed to manage these risks going forwards. Plans have also been developed to diversify the charity's income streams focusing on new health and place-based market opportunities. DRC has continued to allocate an appropriate level of resource to support its business development and income generation and fundraising activities and this will be kept under review.

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 2025, the level of unrestricted reserves was £374,935 (2024: £502,966). After making allowances for those unrestricted funds of £19,400 represented by fixed assets, the remaining free reserves of the charity at 31 March 2025 were £355,535 (2024: £483,345) which equates to just over three months of operating expenditure at current levels.

The trustees have designated £76,000 unrestricted reserves to meet rising accounting costs, costs of living increases and salary uplifts of living costs. Within the year, £68,000 was used leaving a balance of £8,000 for an investment in digital services.

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:

- continue to renegotiate contracts and grants with public sector funders in line with available budgets
- develop improved plans to better manage demand for its services within available resources
- continue to diversify its income streams and secure additional income from new funders and market opportunities
- continue to research and develop its commercial service offering where profits can be reinvested into the charity and its activities.
- look at how it can work more effectively with Birmingham City Council as a leading partner to provide solutions to its current S114 financial situation.

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 7 volunteers giving their time to support service delivery.

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Report of the Trustees for the Year Ended 31 March 2025

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.

Tim Phillips will retire by rotation at the next Annual General Meeting and, being eligible, offer himself for re-election. Two new Board Directors have also been nominated.

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.

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.

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Report of the Trustees for the Year Ended 31 March 2025

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.

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.

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.

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Report of the Trustees for the Year Ended 31 March 2025

Risk management

The trustees have a risk management policy framework which comprises:

- Quarterly reviews of the principal risks and uncertainties that the charity faces as contained in its risk register;
- The establishment of policies, systems, and procedures to mitigate those risks identified; 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 longer-term financial sustainability is the major financial risk for the charity given the short-term nature of many of the contracts and grants that the charity holds. 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. Considerable work has been undertaken during the 2024/2025 financial year to strengthen service delivery resilience. Future focus will be given to other others of the business with controls being 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 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 2025

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 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 19 November 2025 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 2025 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 2025, 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 15 and 16), 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

.....

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

**Statement of financial activities
for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	3	6,912	-	-	6,912	44,316
Income from charitable activities	4	208,185	-	1,379,086	1,587,271	1,109,804
Income from trading activities	5	52,234	-	-	52,234	91,479
Investment income	6	3,034	-	-	3,034	2,860
Total income		270,365	-	1,379,086	1,649,451	1,248,459
Expenditure						
Costs of raising funds	7	56,672	-	-	56,672	80,690
Charitable activities:						
Disability services	8	281,041	-	1,420,487	1,701,528	1,244,624
Total expenditure		337,713	-	1,420,487	1,758,200	1,325,314
Net income/(expenditure) before transfers		(67,348)	-	(41,401)	(108,749)	(76,855)
Gross transfers between funds	18	7,317	(68,000)	60,683	-	-
Net movement in funds		(60,031)	(68,000)	19,282	(108,749)	(76,855)
Reconciliation of funds						
Total funds brought forward	18	426,966	76,000	99,714	602,680	679,535
Total funds carried forward		366,935	8,000	118,996	493,931	602,680

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 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		13,697		13,869
Intangible assets	14		<u>5,703</u>		<u>5,752</u>
			19,400		19,621
Current assets					
Debtors	15	280,746		188,084	
Cash at bank and in hand		<u>749,522</u>		<u>767,990</u>	
		1,030,268		956,074	
Creditors: amounts falling due within one year	16	<u>555,737</u>		<u>373,015</u>	
Net current assets			474,531		583,059
Net assets			<u>493,931</u>		<u>602,680</u>
Funds of the charity :					
Restricted funds					
General fund	18		118,996		99,714
Unrestricted funds					
General fund	18	366,935		426,966	
Designated fund	18	<u>8,000</u>		<u>76,000</u>	
			374,935		502,966
Total funds			<u>493,931</u>		<u>602,680</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 24 to 36 form part of these accounts.

The financial statements were approved by the board of trustees on 19 November 2025 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 2025

	Notes	2025 £	2024 £
Cash flow from operating activities			
Net cash flow from operating activities	22	(9,332)	11,349
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(10,420)	(7,340)
Payments to acquire intangible fixed assets		(1,750)	-
Interest received		3,034	2,860
Net cash flow from investing activities		<u>(9,136)</u>	<u>(4,480)</u>
Net increase in cash and cash equivalents		<u>(18,468)</u>	<u>6,869</u>
Cash and cash equivalents at 1 April 2024		767,990	761,121
Cash and cash equivalents at 31 March 2025		<u>749,522</u>	<u>767,990</u>

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

Notes to the financial statements for the year ended 31 March 2025

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 2025 (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 2025 (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 2025 (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 2,808 hours (2024: 1,699) which if valued at the ASHE median wage rate for Birmingham would equate to £40,997 (2024: £23,660).

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 2025 (continued)

2. Prior year Statement of Financial Activities (year end 31 March 2024)

	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2024 £
Income				
Donations and legacies	44,316	-	-	44,316
Income from charitable activities	214,810	-	894,994	1,109,804
Income from trading activities	91,479	-	-	91,479
Investment income	2,860	-	-	2,860
Total income	353,465	-	894,994	1,248,459
Expenditure				
Costs of raising funds	80,690	-	-	80,690
Charitable activities	355,816	-	888,808	1,244,624
Total expenditure	436,506	-	888,808	1,325,314
Net income/(expenditure) before transfers	(83,041)	-	6,186	(76,855)
Gross transfers between funds	46,750	(46,750)	-	-
Net movement in funds	(36,291)	(46,750)	6,186	(76,855)
Reconciliation of funds				
Total funds brought forward	463,257	122,750	93,528	679,535
Total funds carried forward	426,966	76,000	99,714	602,680

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Gifts and donations	6,912	-	6,912	44,316

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2025 (continued)

4. Income from charitable activities

	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2025 £	Total 2024 £
Disability services					
Grant income	208,185	-	1,379,086	1,587,271	1,109,804
	<u>208,185</u>	<u>-</u>	<u>1,379,086</u>	<u>1,587,271</u>	<u>1,109,804</u>
Fit for life	-	-	38,722	38,722	51,488
Positive Pathways	-	-	72,423	72,423	67,364
Health & Wellbeing	-	-	28,696	28,696	18,537
Energy Efficiency	-	-	58,205	58,205	5,210
IAG General Contract	-	-	200,000	200,000	173,083
Information & Advice (HDP)	-	-	188,085	188,085	288,365
BCC - National Neighbourhood Scheme	224,465	-	113,359	337,824	339,721
ESF employability and training	-	-	-	-	46,123
UK SBPF Solihull Project	-	-	50,912	50,912	-
Digital Divide Project	-	-	6,976	6,976	-
Safe & Sound	-	-	31,000	31,000	22,625
Counselling Projects	23,583	-	-	23,583	11,450
Voice of disabled	-	-	10,982	10,982	6,458
Womens Health Reproduction	-	-	45,668	45,668	58,864
Autism West Midlands	-	-	41,031	41,031	20,516
Fairer Futures	-	-	20,867	20,867	-
UKSPF East Birmingham Project	-	-	369,162	369,162	-
UKSPF Dudley Project	-	-	41,666	41,666	-
Workwell Project	-	-	61,332	61,332	-
Other income and prior year adjustment	(39,863)	-	-	(39,863)	-
	<u>208,185</u>	<u>-</u>	<u>1,379,086</u>	<u>1,587,271</u>	<u>1,109,804</u>

5. Income from trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Commercial activities	<u>52,234</u>	<u>-</u>	<u>52,234</u>	<u>91,479</u>

6. Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Deposit account interest	<u>3,034</u>	<u>-</u>	<u>3,034</u>	<u>2,860</u>

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2025 (continued)

7. Cost of raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Staff costs	56,672	-	56,672	80,690

8. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Operational and support costs				
Staff costs	179,716	564,254	743,970	483,958
Project costs	55,424	327,815	383,239	186,443
Motor and travel	-	3,397	3,397	5,424
Premises costs	21,328	87,068	108,396	113,191
Promotion and marketing	18	11,260	11,278	2,433
Depreciation	2,438	8,154	10,592	7,353
Amortisation	-	1,799	1,799	1,770
Support costs (see note 9)	19,591	406,426	426,017	430,863
Governance costs (see note 9)	2,526	10,314	12,840	13,189
	281,041	1,420,487	1,701,528	1,244,624

9. Analysis of support and governance costs

	Basis of allocation	General support £	Governance function £	Total 2025 £	Total 2024 £
Administrative staff	Staff time	196,148	-	196,148	187,771
Training and recruitment	Staff time	26,202	-	26,202	32,761
Information technology	Usage	41,257	-	41,257	40,497
Insurance	Usage	13,551	-	13,551	9,287
General office costs	Usage	74,014	-	74,014	65,618
Audit fees	Governance	-	9,780	9,780	9,300
Accountancy services	Governance	-	3,060	3,060	3,889
Legal and other professional	Usage	74,639	-	74,639	94,190
Bank charges	Usage	206	-	206	739
		426,017	12,840	438,857	444,052

Birmingham Disability Resource Centre
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2025 (continued)

10. Net income/(expenditure) for the year

Net income / (expenditure) is stated after charging:

	Total 2025 £	Total 2024 £
Operating lease charges - premises	81,283	96,686
Operating lease charges - other	12,654	14,103
Depreciation of tangible fixed assets	10,592	7,353
Amortisation of intangible fixed assets	1,799	1,770
Audit fees - audit	9,780	9,300
Audit fees - other services	3,060	1,200

11. Trustees and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year ended 31 March 2025 (2024 - £Nil). During the year, no trustees were reimbursed expenses (2024 - £19 reimbursed to one trustee).

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 £191,812 (2024 - £162,660).

12. Analysis of staff costs and numbers

Staff costs :

	Total 2025 £	Total 2024 £
Gross salaries	892,664	681,849
National Insurance	81,099	55,634
Pension costs	23,027	14,936
	996,790	752,419

Staff numbers :

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

	2025 Number	2025 FTE	2024 Number	2024 FTE
Executive management	4	4	4	4
Service and operational management	6	5	4	3
General information service	11	9	10	5
Employment and training service	6	6	4	2
Business services, administration and support	9	6	5	2
	36	30	27	16

Birmingham Disability Resource Centre
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Notes to the financial statements for the year ended 31 March 2025 (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:

	2025 Number	2024 Number
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

13. Tangible fixed assets

	Leasehold improvements £	Plant and furniture £	Computer equipment £	Total £
Cost				
At 1 April 2024	69,997	23,828	44,352	138,177
Additions	-	-	10,420	10,420
At 31 March 2025	69,997	23,828	54,772	148,597
Depreciation				
At 1 April 2024	69,997	23,505	30,806	124,308
Charge for the year	-	113	10,479	10,592
At 31 March 2025	69,997	23,618	41,285	134,900
Net book values				
At 31 March 2025	-	210	13,487	13,697
At 31 March 2024	-	323	13,546	13,869

14. Intangible fixed assets

	Computer software £	Total £
Cost		
At 1 April 2024	8,850	8,850
Additions	1,750	1,750
At 31 March 2025	10,600	10,600
Amortisation		
At 1 April 2024	3,098	3,098
Charge for the year	1,799	1,799
At 31 March 2025	4,897	4,897
Net book values		
At 31 March 2025	5,703	5,703
At 31 March 2024	5,752	5,752

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

Notes to the financial statements for the year ended 31 March 2025 (continued)

15. Debtors

	Total 2025 £	Total 2024 £
Debtors from operations	205,571	99,302
Prepayments and accrued income	75,175	88,782
	<u>280,746</u>	<u>188,084</u>

16. Creditors - amounts falling due within one year

	Total 2025 £	Total 2024 £
Creditors from operations	118,846	58,298
Taxation, social security and pensions	31,449	19,121
Accruals and deferred income	405,442	295,596
	<u>555,737</u>	<u>373,015</u>

Deferred income

Deferred income at 1 April 2024	236,761	168,752
Resources deferred in the year	333,463	236,761
Amounts released from previous years	(236,761)	(168,752)
Deferred income at 31 March 2025	<u>333,463</u>	<u>236,761</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 2025 the charity was committed to making the following payments under non-cancellable operating leases :

	Land and buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Within one year	87,161	70,128	12,954	8,736
Within two to five years inclusive	77,112	146,831	25,610	8,736
	<u>164,273</u>	<u>216,959</u>	<u>38,564</u>	<u>17,472</u>

Birmingham Disability Resource Centre
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Notes to the financial statements for the year ended 31 March 2025 (continued)

18. Analysis of funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Restricted funds					
Fit for life	84	38,722	(60,046)	21,240	-
Positive Pathways	3,835	72,423	(43,726)	-	32,532
Health & Wellbeing	12,476	28,696	(15,668)	-	25,504
Energy Efficiency	60	58,205	(62,618)	4,353	-
IAG General Contract	49,133	200,000	(244,606)	-	4,527
Information & Advice (HDP)	26,193	188,085	(219,784)	5,506	-
BCC - National Neighbourhood Scheme	4,050	113,359	(100,382)	-	17,027
UK SPBF Solihull Project	-	50,912	(50,912)	-	-
Digital & Skills	-	6,976	(1,672)	-	5,304
Safe & Sound	-	31,000	(1,781)	-	29,219
Voice of disabled	1,087	10,982	(17,486)	5,417	-
Womens Health Reproduction	2,116	45,668	(42,901)	-	4,883
Autism West Midlands	680	41,031	(58,648)	16,937	-
Fairer Futures	-	20,867	(23,353)	2,486	-
UKSPF East Birmingham Project	-	369,162	(369,926)	764	-
UKSPF Dudley Project	-	41,666	(42,498)	832	-
Workwell Project	-	61,332	(64,480)	3,148	-
	<u>99,714</u>	<u>1,379,086</u>	<u>(1,420,487)</u>	<u>60,683</u>	<u>118,996</u>
Unrestricted funds					
General fund	426,966	270,365	(337,713)	7,317	366,935
Designated fund	<u>76,000</u>	<u>-</u>	<u>-</u>	<u>(68,000)</u>	<u>8,000</u>
	<u>502,966</u>	<u>270,365</u>	<u>(337,713)</u>	<u>(60,683)</u>	<u>374,935</u>
Total funds	<u>602,680</u>	<u>1,649,451</u>	<u>(1,758,200)</u>	<u>-</u>	<u>493,931</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
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Notes to the financial statements for the year ended 31 March 2025 (continued)

19. Analysis of net assets between funds

Fund balances at 31 March 2025
are represented by:

	Unrestricted funds £	Designated fund £	Restricted funds £	Total funds £
Tangible fixed assets	13,697	-	-	13,697
Intangible fixed assets	5,703	-	-	5,703
Current assets	569,810	8,000	452,458	1,030,268
Current liabilities	(222,275)	-	(333,462)	(555,737)
Total net assets	366,935	8,000	118,996	493,931

20. Capital commitments

Contractual commitments for the acquisition of intangible fixed assets contracted for but not provided in the financial statements amounted to £1,750 (2024 - £nil).

21. Contingent liabilities

As at 31 March 2025, the Charity occupies a building under an operating lease which is due to expire on 9 February 2027. Under the terms of the lease, the Charity may be liable for dilapidations at the end of the lease term. At the reporting date, no formal assessment of potential dilapidation costs has been undertaken, and the extent of any liability remains uncertain. Accordingly, no provision has been made in these financial statements. The Trustees will continue to monitor the position and obtain professional advice as appropriate.

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

	Total 2025 £	Total 2024 £
Net income/(expenditure) for the year	(108,749)	(76,855)
Depreciation	10,592	7,353
Amortisation	1,799	1,770
Interest receivable	(3,034)	(2,860)
(Increase) / decrease in debtors	(92,662)	30,683
Increase in creditors	182,722	51,258
Net cash flow from operating activities	(9,332)	11,349

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

Notes to the financial statements for the year ended 31 March 2025 (continued)

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 2025

	2025 £	2024 £
INCOMING RESOURCES		
Grants		
Fit for life	38,722	51,488
Positive Pathways	72,423	67,364
Health & Wellbeing	28,696	18,537
Energy Efficiency	58,205	5,210
IAG General Contract	200,000	173,083
Information & Advice (HDP)	188,085	288,365
BCC - National Neighbourhood Scheme	337,824	339,721
ESF employability and training	50,912	46,123
Digital Divide Project	6,976	-
Safe & Sound	31,000	22,625
Counselling Projects	23,583	11,450
Voice of disabled	10,982	6,458
Womens Health Reproduction	45,668	58,864
Autism West Midlands	41,031	20,516
Fairer Futures	20,867	-
UKSPF East Birmingham Project	369,162	-
UKSPF Dudley Project	41,666	-
Workwell Project	61,332	-
Other income and prior year adjustment	(39,863)	-
	1,587,271	1,109,804
Gifts and donations	6,912	44,316
Commercial activities	52,234	91,479
Deposit account interest	3,034	2,860
	1,649,451	1,248,459
STAFF COSTS		
Wages and salaries	996,790	752,419
SUPPORT COSTS		
Project costs	383,239	186,443
Premises costs	108,396	113,191
Insurance	13,551	9,287
Promotion and marketing	11,278	2,433
General office costs	74,014	65,618
Motor and travel	3,397	5,424
Training and recruitment	26,202	32,761
Computers and IT	41,257	40,497
Legal and professional	74,639	94,190
Bank charges and interest	206	739
Depreciation	10,592	7,353
Amortisation	1,799	1,770
	1,745,360	1,312,125
GOVERNANCE COSTS		
Auditor's remuneration	9,780	9,300
Other accountancy	3,060	3,889
	12,840	13,189
NET DEFICIT FOR THE YEAR	(108,749)	(76,855)

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