# DISABILITY ACTION YORKSHIRE

England & Wales · Charity number 1044373

## Details

| | |
|---|---|
| **Other names** | YORKSHIRE ASSOCIATION FOR DISABLED PEOPLE |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 03013324 |
| **Registered** | 1995-02-22 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Unit 14a<br>Disability Action Yorkshire<br>14 Hornbeam Park Oval<br>Harrogate<br>HG2 8RB |
| **Phone** | 01423855410 |
| **Email** | jackie.snape@da-y.org.uk |
| **Website** | www.disabilityactionyorkshire.org.uk |

## Activities

**Objects:** To enhance the health, welfare and social inclusion of disabled people, in particular by the provision of personal care and support, employment support and the promotion of equality, inclusion and accessibility

**Activities:** Delivers services that create opportunities for disabled people to live the lifestyle that they would choose. This includes residential care with training for independent living, home care and personal support, training in employability skills and holiday accommodation.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities

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## Geography

- **Area of benefit:** IN PRACTICE YORKSHIRE
- North Yorkshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £1,365,086 | £1,626,559 | £547,339 | 54 |
| 2024-03-31 | £1,073,213 | £1,409,296 | £812,504 | 49 |
| 2023-03-31 | £1,110,144 | £1,261,678 | £1,128,124 | 48 |
| 2022-03-31 | £1,473,260 | £1,403,213 | £1,295,645 | 56 |
| 2021-03-31 | £1,396,978 | £1,494,920 | £1,224,083 | 54 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Robert Andrew Kernaghan** | Chair | 2024-04-05 |
| Andrew James Simister | | 2022-07-28 |
| Charles Hewson | | 2025-06-02 |
| David Lewis | | 2025-06-02 |
| Duncan Roderick Alan Edwards | | 2025-09-25 |
| Geoffrey Samuel Martin Tweedy | | 2021-08-06 |
| Joanna Thompson | | 2025-10-27 |
| Peter David McBay | | 2022-07-28 |

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**DISABILITY ACTION YORKSHIRE**

England & Wales - Charity number 1044373

# Accounts

**REGISTERED COMPANY NUMBER: 03013324 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1044373**

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31ST MARCH 2025

# FOR

# DISABILITY ACTION YORKSHIRE

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

**DISABILITY ACTION YORKSHIRE**

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**FOR THE YEAR ENDED 31ST MARCH 2025**


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## REFERENCE AND ADMINISTRATIVE DETAILS
**FOR THE YEAR ENDED 31ST MARCH 2025**

| | |
|---|---|
| **TRUSTEES** | A P Craggs<br>S Driffield (resigned 17/1/25)<br>C F Howard<br>K J Leigh<br>P D McBay<br>N Revely<br>A J Simister<br>G S M Tweedy<br>C R Kernaghan (appointed 5/4/24)<br>C E Hewson (appointed 2/6/25)<br>D P Lewis (appointed 2/6/25)<br>D Edwards (appointed 3/10/2025)<br>J Thompson (appointed 4/11/2025) |
| **COMPANY SECRETARY** | J M Snape |
| **REGISTERED OFFICE** | Unit i4A Hornbeam Park Oval<br>Harrogate<br>HG2 8RB |
| **REGISTERED COMPANY NUMBER** | 03013324 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1044373 |
| **AUDITORS** | Thomas Coombs Limited<br>Statutory Auditor<br>Chartered Accountants<br>3365 The Pentagon<br>Century Way<br>Thorpe Park<br>Leeds<br>West Yorkshire<br>LS15 8ZB |
| **BANKERS & INVESTORS** | CAF Bank Limited<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>ME19 4JQ<br><br>Gore Browne Investment Management<br>2 Victoria Ave<br>Harrogate<br>HG1 1EL |
| **ADVISERS & SOLICITORS** | Raworth LLP Solicitors<br>89 Station Parade<br>Harrogate<br>HG1 1HF |

The trustees present their annual report and the audited financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

**OBJECTIVES AND ACTIVITIES**
**PURPOSE AND ACTIVITIES**
The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:

- Information, advice and guidance
- Personal care and support
- Support to gain and retain paid employment
- Campaigning / Accessibility

The **VISION** of the charity is:
An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:
We provide a range of options and practical solutions to enable disabled people to achieve their ambitions through:
- National and local campaigning
- Accessibility and disability awareness guidance
- Care and Support
- Support in employment

The **VALUES** of the charity are:
- Everything we do is for the benefit of those we support
- We are pro-active and creative
- We create environments that inspire and encourage people to be themselves
- We are diligent at all times, we respond positively, professionally and appropriately to all situations
- We are approachable to all customers, staff, volunteers and other stakeholders
- We take an active role in supporting equality and diversity, wellbeing and environmental issues

The trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.

**The focus of our work**
In pursuit of our stated objectives and vision, we deliver a comprehensive range of services and facilities. Each of our activities is directed towards the provision of high-quality support that enables disabled individuals to lead a life of their choosing, and is undertaken in furtherance of our charitable purpose for the public benefit

**Significant activities**
Strategies during the year to 31 March 2025 included:

- Delivering care and support services tailored to the needs and aspirations of younger disabled people, enabling them to live independent and fulfilling lives
- Providing guidance and practical assistance to help disabled people secure paid employment, along with ongoing support in the workplace
- Using our voice and influence to drive change on key issues impacting disabled people, such as transport, housing, and the wider environment
- Ensuring full compliance with all relevant standards and regulations governing our services, including those set by the Care Quality Commission

**OBJECTIVES AND ACTIVITIES**

**Who uses and benefits from our work?**

Whilst the organisation's remit permits the delivery of services across England and Wales, our current capacity restricts provision to North Yorkshire, with a particular focus on the Harrogate area.

Our services are shaped by the needs and aspirations of disabled people, and therefore support a diverse range of individuals. These include primarily younger adults with physical disabilities, but also extend to younger people and adults with learning disabilities and sensory impairments. Access to our services is inclusive and is not restricted on the basis of gender, sexual orientation, ethnicity, or any other protected characteristic.

We provide services to disabled people aged 16 to 64, with the majority of those we support being between 16 and 30 years old.

**How many people have benefited from our services during the year**

| | **2023/24** | **2024/25** |
|---|---|---|
| 34 Claro Road | 16 | 0 |
| Care & Support | 0 | 23 |
| Employment Support | 16 | 28 |
| Accessibility & Inclusion | 100+ | 100+ |
| Information, advice & guidance | 35 | 52 |

**ACHIEVEMENTS AND PERFORMANCE**
**Charitable activities**
**What we do and how we do it**
The services we have delivered in the period are:

**Care and Support**
*"Only 9% of homes in England meet the most basic accessibility standard-features like step-free entrances, sufficiently wide doorways, and accessible bathrooms. As a result, over 400,000 wheelchair users are living in homes that are neither adapted nor accessible"*

In April 2024, we closed our residential care home, and the people living there were finally able to move into the purpose-built supported housing we had been developing for several years.

The move was shaped by the wishes of disabled people themselves-both from those already in our care, who told us they wanted their "own front door" and greater independence, and from the wider disabled community, who have expressed no demand for residential care.

The housing is provided by our partner, Highstone Housing. Although their progress was delayed by unavoidable setbacks, the scheme has since gone from strength to strength. Over the past year, all 23 individual flats have been filled, and the development is now fully occupied.

We deliver personal care and tailored support where needed, alongside a background support service for emergencies and practical help. Each tenant has a bespoke package of support, ranging from as little as 4 hours a week to more than 80 hours. This has required significant changes to our rostering and staff management systems.

Customers are now thriving in their new homes and enjoying the much greater independence this model of support offers.

**Training / Employment Support**
*"Nearly twice as many disabled people are unemployed as non-disabled people with around 5% of people with a learning disability being in work despite 86% expressing a desire to work"*

We have recently adjusted the focus of this department, moving away from educational support to concentrate on helping disabled people secure and sustain paid employment. This includes supporting those who are seeking work as well as disabled people already in employment who require additional workplace support.

We are grateful to the many organisations who have partnered with us-particularly Novuna, QBE and Imperial Hotels-for providing valuable opportunities such as mock interviews, workplace tours, and work taster days.

Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults. In addition we provide support to disabled people in the workplace via the Access to Work scheme.

Thanks to these collaborations, we are proud to have achieved a number of successful job outcomes across a wide range of occupations.

**Campaigning / Accessibility**
*"67% of disabled people encounter problems accessing public transport with 50% saying they skip at least one journey a month because they anticipate difficulties when travelling"*

The fastest-growing part of our work focuses on campaigning and providing information and support around accessibility.

Transport remains a major challenge for many disabled people. Over the past year, we have worked closely with partners to improve access across a range of areas, including wheelchair-accessible taxis, train travel, air travel, and equal access to bus passes.

In November, we hosted an event that gave disabled people the opportunity to share their concerns directly with an invited panel including the local MP and representatives from both local and joint authorities. The issues raised were wide-ranging, highlighting how much progress is still needed to achieve real inclusion and accessibility-underscoring the importance and relevance of our work.

Another growing strand of this work is disability awareness training. We currently deliver training for taxi drivers across the region, as well as tailored sessions for a variety of small businesses.

**Information, Advice & Guidance**
"Disabled people report that a significant lack of quality information, advice and guidance is a persistent barrier to their full participation in education, employment and society"

We are continuing to see a steady rise in the number of calls and enquiries we receive on a wide range of topics. In some cases, we are unable to provide direct advice and instead signpost people to organisations better placed to help. In others-particularly where the issues relate to access, buildings, or facilities-we are able to step in and provide support. Over the past year, this has included everything from helping a local tourist attraction develop an easy-read guide, to assisting an individual facing difficulties caused by overhanging branches.

**Holiday Accommodation**
Since 2011, we have provided holiday accommodation at our purpose-built lodge in Louth, Lincolnshire. However, in recent years the growth in accessible holiday options elsewhere has led to a steady decline in demand for the lodge, making it no longer viable to continue. As a result, we made the difficult decision to close this part of our service, with the final booking taking place in October 2024. The lodge has since been placed on the open market, though the sale was not completed within this financial year.

**Mobility Equipment**
Our donated mobility equipment scheme remains very popular and we are delighted that many of the recipients continue to make a donation towards the work of the charity.

**Fundraising activities**
Income raised through fundraising and general donations in the year was £70,627.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by North Yorkshire Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.
In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:

- Gift Aid Rules
- Charities Act 1991
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

**Investment performance**
The value of investments held has increased to £298,588 during the course of the year from £294,620.

## FINANCIAL REVIEW

### Financial position

The charity has ended the year with a deficit of £226,313. This is a decrease on the deficit reported in the previous year.

Although a deficit had been expected as a result of changes to the Care and Support department's service delivery model, delays in the construction of the supported housing scheme led to a larger deficit than originally budgeted.

The Trustees have closely monitored the situation and are satisfied that reserves have been appropriately used to cover the additional shortfall.

Ensuring the charity's ongoing financial sustainability remains a key priority for the year ahead.

Income from charitable activities totalled £1,249,798 compared to £904,677 in the previous year.

Care and Support generated an income of £884,185 and expenses of £1,256,682 with an inclusion of £241,144 of support costs.

Employment Support had an income of £323,656 with expenses of £299,448. This includes £189,123 of support costs.

Income from the holiday accommodation was £10,313 with costs of £4,648.

### Grants and Legacies

Details of grants, donations and legacies are shown in Note 3 to the accounts.

We remain indebted to those who have so generously supported the work of the charity.

### Investment policy and objectives

### Investment Powers

The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the trustees beforehand.

### Investment Philosophy

The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

### Investment Policy

The trustees have not requested that the Investment Management Company should vary its ethical investment policy.

### Gross Income from Investments

The trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

### Fixed Assets

Changes in fixed assets during the year are summarised in notes 15 to 17.

**FINANCIAL REVIEW**

**Reserves policy**

It is Disability Action Yorkshire's policy to use reserves for the following purposes:

1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services.
2. To enable the organisation to manage fluctuations in income and expenditure.
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

The trustees, taking into account the nature and size of the business, income and expenditure projections, external guidelines, such as the Charity Commission, and the potential use to which reserves may be put, annually review the appropriate level of reserves. Some areas of the organisation can operate with minimal reserves whilst others, need the security of a far higher level. In the past the Trustees have striven to attain a reserve equivalent to three months general running expenditure.

The board of trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

The total funds of the charity are £547,339 of which £22,500 are held for restricted purposes and £121,207 have been designated. The designated funds relate to the net book value of assets used for charitable purpose, less any outstanding payments, has been created to show clearly the level of funds dedicated to the holding of these assets.

The charity is currently holding free reserves of £524,839 of which £108,211 is held in net current assets. The trustees are satisfied that the level of reserves is appropriate to the future plans of the organisation but will be appraising this during the coming year to assess its appropriateness for the future plans of the charity and to ensure future financial viability.

**Going concern**

The organisation has cash and other liquid resources and has no requirement for external funding. The trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements

**Restricted Funding**

We are grateful for the grants received this year, which have supported specific projects:
- QBE, who contributed £22,000 towards the Empower Work Programme, part of our initiative to help disabled people access paid employment
- An individual donor, who gave £500 to support work improving accessibility in the town centre

**Extraordinary Costs**

Delays in completing the supported housing scheme have resulted in a second consecutive year of deficit for the charity. Before moving away from the residential care model, trustees carefully considered the expected short-term financial impact and ensured that sufficient reserves were in place to cover any shortfall.

Continuing with residential care would have directly conflicted with both the wishes of disabled people to live independently and the charity's mission and values. However, unforeseen delays outside the developer's control pushed the project back by nearly 12 months. During this time, the charity was required to run the residential home at half capacity while maintaining a full staff team to ensure the safe and effective delivery of the new service. Once the scheme opened, a phased approach was necessary to gradually welcome new tenants.

This period has been challenging, but trustees have monitored the situation closely and taken reassurance from the strength of reserves and cash flow projections, which confirmed the charity's financial sustainability. Trustees are encouraged by the sustained improvement in financial performance in the year ending 31 March 2026.

## FUTURE PLANS

### Strategic Plan

Our strategic plan was reviewed by the trustees in March 2025. It covers the period to 2026 and has four strategic aims:

- Influence - we will influence wider society in ensuring an equal life, inclusion and accessibility for disabled people
- Direct Services - Our approach and commitment will ensure that all of our services deliver the outcomes disabled people tell us they want
- Workforce - we will become an employer of choice standing out against our peers for all job types, whilst also creating a positive experience for all who work with us. This will enable us to retain, recruit and develop the workforce we need to deliver the best possible services to disabled people
- Thriving Organisation -our organisation will be sustainable and well managed with strong leadership and a clear plan for growth

This year trustees concentrated on actions to expand existing services in order to secure the financial viability of the charity to enable it to deliver the future vision successfully. The main areas of development for the coming year are:

### Business Development

We currently provide disability awareness training to a range of organisations, offering this free of charge to smaller charities. However, we recognise that many larger organisations also need this support but may not be aware that we can deliver it.

The trustees are keen to explore how we can extend this training to a wider audience-both to promote inclusive, accessible, and supportive workplaces, and to generate additional income for the charity.
The trustees also believe there is potential to further grow our Employment Support department, enabling us to assist more disabled people, particularly those already in work who may need additional support.

As a result, we will be exploring opportunities to expand our business development activities.

### Care and Support

We anticipate that the third and final block of the supported housing scheme at St Roberts Grove, where we provide care and support, will be ready for occupation in early 2026. This development will create capacity for an additional 12 customers within the scheme.

While recruitment into social care continues to be challenging, our intention is to expand service provision into the wider community as soon as staffing levels allow. We are aiming to achieve this expansion by the end of next year.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Charity constitution

The charity was incorporated as a company limited by guarantee, company number 3013324 on 24 January 1995 and registered with the Charity Commission on 22 February 1995, charity number 1044373. The Governing document of the charity is the Memorandum and Articles of Association.

The charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the charity were amended by Special Resolution on 28 March 2011, 1 December 2016 and 7 February 2025.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Recruitment and appointment of new trustees

Members of the Board of Trustees are appointed by the charity's members at the Annual General Meeting (AGM). Trustees retiring at the end of their term may stand for re-election, provided they have not already served three consecutive three-year terms. After completing this maximum service, at least one year must pass before they can be re-elected.

At the 2023 AGM, Carl Howard and Peter McBay retired by rotation. Both offered themselves for re-election and were duly reappointed. Suzanne Driffield resigned from her role during the year.

The organisation aims to ensure that the perspectives of disabled people are well represented on the Trustee Board, alongside a broad mix of skills and experience. Currently, 70% of trustees have either personal experience of disability or close family connections to it. Trustees are recruited through a variety of methods, including online advertising and networking, with consideration given to ensuring the Board reflects the needs of the community it serves. The Board has also reviewed potential skills gaps and undertaken succession planning in anticipation of the Chair and Treasurer reaching the end of their terms in 2025.

The trustees continue to follow the principles of the Charity Governance Code to ensure best practice and compliance.

### Organisational structure

### Directors

The trustees are all directors of the company as detailed on page 3. Their responsibilities are set out on page 12.

### Organisation

The trustees appoint a Chair and Treasurer and may appoint other honorary officers as required.

Trustee meetings are held at least four times a year, typically on a bi-monthly basis. A minimum of three trustees must be present for the meeting to be quorate. Matters are resolved by majority vote; each trustee has one vote, and in the event of a tie, the Chair has the casting vote.

The Board takes responsibility for strategic decision-making, whilst operational matters are delegated to the Chief Executive, who is supported by three operations managers forming the Leadership Team.

### Trustee induction and training

Disability Action Yorkshire is committed to equipping trustees and staff with the knowledge and skills needed to carry out their responsibilities effectively. Trustees are required to comply with both company and charity law, and therefore participate in an induction session with the Chair and Chief Executive. Each trustee also receives a comprehensive induction pack, which includes:

- The obligations of trustees, including the Charity Commission's Welcome Pack for New Trustees
- An overview of the organisation's functions and services
- Information on the charity's financial position
- The charity's Strategic Plan.

Throughout the year, trustees have attended various online and in-person training sessions and seminars to ensure their knowledge remains up to date.

### Pay policy for senior staff

The salaries of the Chief Executive and leadership team are reviewed each year and are normally adjusted only in line with inflation. As with all roles across the organisation, remuneration is also reviewed when posts become vacant to ensure pay remains fair and comparable to similar positions in other organisations. In setting pay levels, consideration is given to the scope of accountability, the specialist skills and experience required, and the level of responsibility for staff and customers.

### Related parties

The Chief Executive, and Leadership Team are considered the key management personnel responsible for directing and controlling the charity on a daily basis. Trustees serve on a voluntary basis and receive no remuneration or other benefits. Details of trustee expenses are provided in Note 9 of the accounts.

No related party transactions were reported during the year.

Trustees are required to declare all relevant interests, which are recorded with the Chief Executive. They withdraw from discussions or decisions where a conflict of interest may arise.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a risk management strategy which comprises:
- An annual review of the principal risks and uncertainties the charity may face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks arise.

**People**

At year-end, Disability Action Yorkshire employed an average of 52 staff, compared with 56 in the previous year.

Our workforce brings a wide range of skills, qualifications, and experience across areas including care and support, administration, finance, training, and employment services.

The leadership team are highly qualified and experienced in their respective fields, and a strong focus on continuous professional development means that both the number and variety of qualifications held by staff continue to grow.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Disability Action Yorkshire for the purposes of company law) are responsible for preparing the trustees report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees of the charity to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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 trustees are aware:
There is no relevant audit information of which the charitable company's auditors are unaware; and
The trustees have taken all the 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**

The auditors, Thomas Coombs Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27th November 2025 and signed on its behalf by:

.....
N Revely - Trustee

**Opinion**

We have audited the financial statements of Disability Action Yorkshire (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If 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.

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

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

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

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

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

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

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

**Responsibilities of trustees**

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

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

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

Based on our understanding of the entity and industries in which it operates, we identified the principal risks of non-compliance with laws and regulations related to charitable trusts, the application of charitable funds and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We determined the principal risks were related to posting journal entries to manipulate profits, and management bias in accounting estimates.

To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:
- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing correspondence with relevant regulators including the Charities Commission.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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 Report of the Independent Auditors.

**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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Darwin FCA (Senior Statutory Auditor)
for and on behalf of Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

27th November 2025

**DISABILITY ACTION YORKSHIRE**

## STATEMENT OF FINANCIAL ACTIVITIES
**FOR THE YEAR ENDED 31ST MARCH 2025**

| | Notes | Unrestricted funds £ | Restricted funds £ | **2025 Total funds £** | 2024 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations, grants and legacies | 3 | **63,987** | **36,984** | **100,971** | 149,807 |
| **Charitable activities** | 5 | | | | |
| Care and Support | | **884,185** | **-** | **884,185** | 650,163 |
| Employment Support | | **323,656** | **-** | **323,656** | 207,438 |
| Holiday Accommodation | | **10,313** | **-** | **10,313** | 17,425 |
| Generating Funds | | **31,644** | **-** | **31,644** | 29,651 |
| Investment income | 4 | **14,317** | **-** | **14,317** | 18,729 |
| **Total** | | **1,328,102** | **36,984** | **1,365,086** | 1,073,213 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 6 | **29,102** | **-** | **29,102** | 73,725 |
| **Charitable activities** | 7 | | | | |
| Care and Support | | **1,251,297** | **4,334** | **1,255,631** | 1,070,469 |
| Employment Support | | **288,908** | **10,150** | **299,058** | 220,746 |
| Holiday Accommodation | | **38,518** | **-** | **38,518** | 38,467 |
| Generating Funds | | **4,250** | **-** | **4,250** | 5,889 |
| **Total** | | **1,612,075** | **14,484** | **1,626,559** | 1,409,296 |
| Net gains/(losses) on investments | | **(3,692)** | **-** | **(3,692)** | 20,463 |
| **NET INCOME/(EXPENDITURE)** | | **(287,665)** | **22,500** | **(265,165)** | (315,620) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **812,504** | **-** | **812,504** | 1,128,124 |
| **TOTAL FUNDS CARRIED FORWARD** | | **524,839** | **22,500** | **547,339** | 812,504 |

The notes form part of these financial statements

**DISABILITY ACTION YORKSHIRE**

## BALANCE SHEET
**31ST MARCH 2025**

| | Notes | Unrestricted funds £ | Restricted funds £ | **2025 Total funds £** | 2024 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 15 | **121,207** | **-** | **121,207** | 156,892 |
| Investments | 16 | **295,421** | **-** | **295,421** | 294,620 |
| | | **416,628** | **-** | **416,628** | 451,512 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 17 | **74,133** | **-** | **74,133** | 62,853 |
| Cash at bank and in hand | | **177,463** | **22,500** | **199,963** | 398,561 |
| | | **251,596** | **22,500** | **274,096** | 461,414 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 18 | **(143,385)** | **-** | **(143,385)** | (100,422) |
| **NET CURRENT ASSETS** | | **108,211** | **22,500** | **130,711** | 360,992 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **524,839** | **22,500** | **547,339** | 812,504 |
| **NET ASSETS** | | **524,839** | **22,500** | **547,339** | 812,504 |
| **FUNDS** | 19 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | **403,632** | 295,612 |
| Designated funds- Fixed assets | | | | **1,207** | 3,007 |
| Designated funds- Holiday lodge | | | | **120,000** | 153,885 |
| Designated funds- Claro Road | | | | **-** | 360,000 |
| | | | | **524,839** | 812,504 |
| Restricted funds | | | | **22,500** | - |
| **TOTAL FUNDS** | | | | **547,339** | 812,504 |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th November 2025 and were signed on its behalf by:

.....
A P Craggs - Trustee

The notes form part of these financial statements

**DISABILITY ACTION YORKSHIRE**

## CASH FLOW STATEMENT
**FOR THE YEAR ENDED 31ST MARCH 2025**

| | Notes | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | **(238,203)** | (314,561) |
| Net cash used in operating activities | | **(238,203)** | (314,561) |
| **Cash flows from investing activities** | | | |
| Purchase of fixed asset investments | | **(52,947)** | (20,246) |
| Sale of fixed asset investments | | **52,324** | - |
| Investment income | | **7,795** | 6,457 |
| Movement in broker cash | | **(4,844)** | 16,815 |
| Impairment of tangible fixed assets | | **30,755** | - |
| Interest received | | **6,522** | 12,268 |
| Net cash provided by investing activities | | **39,605** | 15,294 |
| **Change in cash and cash equivalents in the reporting period** | | **(198,598)** | (299,267) |
| **Cash and cash equivalents at the beginning of the reporting period** | | **398,561** | 697,828 |
| **Cash and cash equivalents at the end of the reporting period** | | **199,963** | 398,561 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
**FOR THE YEAR ENDED 31ST MARCH 2025**

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| **Net expenditure for the reporting period (as per the Statement of Financial Activities)** | **(265,165)** | (315,620) |
| **Adjustments for:** | | |
| Depreciation charges | **4,930** | 27,574 |
| Losses/(gain) on investments | **4,666** | (20,463) |
| Interest received | **(6,522)** | (12,268) |
| Investment income | **(7,795)** | (6,457) |
| Increase in debtors | **(11,280)** | (2,081) |
| Increase in creditors | **42,963** | 14,754 |
| **Net cash used in operations** | **(238,203)** | (314,561) |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/24 | Cash flow | **At 31/3/25** |
|---|---|---|---|
| | £ | £ | **£** |
| **Net cash** | | | |
| Cash at bank and in hand | **398,561** | **(198,598)** | **199,963** |
| | **398,561** | **(198,598)** | **199,963** |
| **Total** | **398,561** | **(198,598)** | **199,963** |

The notes form part of these financial statements

## 1. CHARITY INFORMATION

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

## 2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the Charity, which is a public benefit entity under FRS 102, 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 UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Going concern**
The financial statements have been prepared on a going concern basis. The trustees (who are directors of Disability Action Yorkshire for the purposes of company law and trustees of Disability Action Yorkshire for the purposes of charity law) have reviewed the Charity's financial position, taking into account the satisfactory level of reserves and cash, current year forecasts and its systems of financial and risk management. As a result of their review, the trustees believe that the Charity is well placed to manage operational and financial risks successfully.

**Income**
All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations and fundraising event income are included in the Statement of Financial Activities when:
- the Charity is told it is to receive the gift or donation;
- the Trustees are reasonably certain of the amount to be received;
- the Trustees are reasonably certain they will receive the money; and
- any conditions for receipt are met.

Investment income is accounted for when receivable and includes any related tax that is recoverable.

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:
- there has been grant of a probate;
- the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy; and
- any conditions attached to the legacy are either within the control of the Charity or have been met.

**Donated Goods, Facilities or Services**
The trustees consider that the rental market value of Claro Road provided to the charity at a peppercorn rent cannot be measured accurately due to its unique purpose. There are no donated facility transactions recognised in respect of the facility.

**Expenditure**
Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.


continued...

**2. ACCOUNTING POLICIES - continued**

**Expenditure**
The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Employment Support, Holiday Lodge and Care and Support.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. The breakdown of support costs and how these were allocated between governance and other administration costs is based on the following rates:

| | |
|---|---|
| Raising funds | **1%** |
| Care and Support | **80%** |
| Employment Support | **16%** |
| Holiday Lodge | **3%** |

Other expenditure is analysed under the following two sub-headings:

Fundraising costs represent expenditure in relation to staff members and external professional advisors who are engaged directly in fundraising, and the related costs of the fundraising department.

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

**Fund accounting**
Monies earmarked by donors or by the terms of an appeal for particular projects are accounted for separately, in Restricted Funds. The notes to the accounts show the movements and balances on any such Restricted Funds. Unrestricted funds may be spent on any legitimate charitable aim as laid down in the Charity's memorandum of association.

Unrestricted funds are held in the general reserve except to the extent that the Trustees consider it appropriate to make transfers to designated funds to meet the expected cost of planned awards for the future. As costs on such awards are incurred, they are charged against the designated fund to the extent that the fund proves sufficient. Any balance of such expenditure is charged against the general fund. If the project costs less than the amount in the designated fund, any surplus is transferred back to the general fund.

The Charity's accounting systems allocate all income, expenditure, assets, liabilities and reserves between these funds. The statement of financial activities shows separately the income, expenditure and any transfers relating to restricted funds, designated funds and general reserves. Assets and liabilities attributed to each fund are disclosed in the notes to the financial statements.

**Financial instruments**
The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.


continued...

**2. ACCOUNTING POLICIES - continued**

**Fixed asset investments**
Quoted investments are stated at mid-market value. All losses and gains are taken direct to the Statement of Financial Activities as they arise.

Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

**Tangible fixed assets**
Tangible fixed assets costing over £250 are capital as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

| | | |
|---|---|---|
| Freehold property | -Holiday Lodge | over 50 years |
| Plant, machinery & equipment | -Computers | over 3-4 years |
| | -Other | over 3-15 years |
| | -Vehicles | over 4 years |
| | - Leasehold improvements | over the period of the lease |

Tangible fixed assets are shown net of any impairment losses.

Finance costs incurred in the construction of freehold property have also been capitalised.

Freehold land is not depreciated.

**Taxation**
Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**Liabilities and provisions**
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.

Provisions are measured at the best estimate of the amounts required to settle the obligation, Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

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

**Retirement benefits**
The Charity pays defined contributions into the pension schemes of several employees. These amounts are charged to the Statement of Financial Activities as they become payable and in accordance with their functional classification.

**Critical accounting estimates and judgements**
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.


continued...

**2. ACCOUNTING POLICIES - continued**

**Critical accounting estimates and judgements**

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are of the opinion that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**3. DONATIONS, GRANTS AND LEGACIES**

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Donations | **70,627** | 15,139 |
| Royalty income from previously donated copyright | **30,344** | 134,668 |
| | **100,971** | 149,807 |

**4. INVESTMENT INCOME**

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Investments | **7,795** | 6,461 |
| Deposit account interest | **6,522** | 12,268 |
| | **14,317** | 18,729 |

**5. INCOME FROM CHARITABLE ACTIVITIES**

| | Care and Support | Employment Support | Holiday Accommodati |
|---|---|---|---|
| | £ | £ | £ |
| Customer Fees | **884,185** | **323,656** | **-** |
| Holiday Lettings | **-** | **-** | **10,313** |
| DBS Umbrella | **-** | **-** | **-** |
| Hub rental | **-** | **-** | **-** |
| | **884,185** | **323,656** | **10,313** |

| | Generating Funds | **2025** Total activities | 2024 Total activities |
|---|---|---|---|
| | £ | **£** | £ |
| Customer Fees | **-** | **1,207,841** | **857,601** |
| Holiday Lettings | **-** | **10,313** | **17,425** |
| DBS Umbrella | **5,597** | **5,597** | **8,355** |
| Hub rental | **26,047** | **26,047** | **21,296** |
| | **31,644** | **1,249,798** | **904,677** |



continued...

## 6. RAISING FUNDS

**Raising donations and legacies**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| General Fundraising Costs | **796** | 5,436 |
| Investment management fees | **3,302** | 3,026 |
| Costs to retrieve royalties | **-** | 62,048 |
| Support costs | **25,004** | 3,215 |
| | **29,102** | 73,725 |

## 7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) | Support costs (see note 9) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Care and Support | **1,015,538** | **240,093** | **1,255,631** |
| Employment Support | **210,325** | **88,733** | **299,058** |
| Holiday Accommodation | **35,105** | **3,413** | **38,518** |
| Generating Funds | **4,250** | **-** | **4,250** |
| | **1,265,218** | **332,239** | **1,597,457** |

Total support costs of £357,243 include both those incurred in Raising Funds (note 6) and in the Charitable Activities Costs, as above. A detailed breakdown of all support costs is provided in note 9.

## 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Staff costs | **1,133,736** | 844,034 |
| Utilities and Council Tax | **3,672** | 39,478 |
| Insurance | **5,443** | 9,600 |
| Telecommunications and IT | **9,874** | 13,207 |
| Postage and stationery | **440** | 1,407 |
| Advertising | **4,818** | 5,584 |
| Registration and Subscription Fees | **7,533** | 7,169 |
| Vehicle Costs | **3,668** | 3,848 |
| Repairs and Renewals | **31,623** | 4,833 |
| Maintenance | **8,763** | 27,483 |
| Other Staff Costs | **12,156** | 18,794 |
| Miscellaneous Inc. Legal Fees and Fundraising | **-** | 732 |
| Medical Supplies and Equipment | **4,536** | 4,003 |
| Service User Food and Training | **456** | 17,756 |
| Trainee Costs | **365** | 1,907 |
| DBS costs | **4,250** | 5,889 |
| Depreciation | **3,130** | 11,708 |
| Impairment losses | **30,755** | - |
| | **1,265,218** | 1,017,432 |



continued...

## 9. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Raising donations and legacies | **24,634** | **370** | **25,004** |
| Care and Support | **230,947** | **9,146** | **240,093** |
| Employment Support | **85,524** | **3,209** | **88,733** |
| Holiday Accommodation | **3,289** | **124** | **3,413** |
| | **344,394** | **12,849** | **357,243** |

| Activity | Basis of allocation |
|---|---|
| Management | Support cost split |
| Governance costs | Support cost split |

Support costs, included in the above, are as follows:

| | Raising donations and legacies | Care and Support | Employment Support |
|---|---|---|---|
| | £ | £ | £ |
| Staff Costs | **19,290** | **105,550** | **39,204** |
| Other Staff Costs | **93** | **2,880** | **813** |
| Rent | **2,461** | **57,426** | **21,330** |
| Utilities and Council Tax | **500** | **11,674** | **4,336** |
| Insurance | **69** | **1,596** | **593** |
| Office and Marketing Costs | **206** | **4,815** | **1,788** |
| Telecommunications and IT | **347** | **8,106** | **3,011** |
| Professional Fees | **854** | **19,941** | **7,407** |
| Repairs and Renewals | **208** | **4,849** | **1,801** |
| Bank and Investment Fees | **121** | **2,823** | **1,049** |
| Maintenance | **364** | **8,478** | **3,149** |
| Depreciation | **54** | **1,260** | **468** |
| Miscellaneous Costs | **67** | **1,549** | **575** |
| Auditors' remuneration | **300** | **6,993** | **2,597** |
| Prior year Auditors' remuneration | **47** | **1,112** | **413** |
| Insurance | **-** | **504** | **-** |
| Sundries | **23** | **537** | **199** |
| Payroll fees | **-** | **-** | **-** |
| | **25,004** | **240,093** | **88,733** |

| | Holiday Accommodation | **2025** Total activities | 2024 Total activities |
|---|---|---|---|
| | £ | **£** | £ |
| Staff Costs | **1,508** | **165,552** | **148,518** |
| Other Staff Costs | **31** | **3,817** | **3,571** |
| Rent | **820** | **82,037** | **74,675** |
| Utilities and Council Tax | **167** | **16,677** | **15,666** |
| Insurance | **23** | **2,281** | **1,418** |
| Office and Marketing Costs | **69** | **6,878** | **6,930** |
| Telecommunications and IT | **116** | **11,580** | **14,414** |
| Professional Fees | **285** | **28,487** | **9,911** |
| Repairs and Renewals | **69** | **6,927** | **3,510** |
| Carried forward | **3,088** | **324,236** | **274,285** |



continued...

**9. SUPPORT COSTS - continued**

| | Holiday Accommodation | **2025** Total activities | 2024 Total activities |
|---|---|---|---|
| | £ | **£** | £ |
| Brought forward | **3,088** | **324,236** | **274,285** |
| Bank and Investment Fees | **40** | **4,033** | **1,477** |
| Maintenance | **121** | **12,112** | **15,028** |
| Depreciation | **18** | **1,800** | **15,866** |
| Miscellaneous Costs | **22** | **2,213** | **1,699** |
| Auditors' remuneration | **100** | **9,990** | **7,800** |
| Prior year Auditors' remuneration | **16** | **1,588** | **-** |
| Insurance | **-** | **504** | **420** |
| Sundries | **8** | **767** | **451** |
| | **3,413** | **357,243** | **321,354** |

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Auditors' remuneration | **9,990** | 7,800 |
| Prior year Auditors' remuneration | **1,588** | - |
| Depreciation - owned assets | **4,930** | 27,574 |
| Operating lease rentals | **16,667** | 15,666 |

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended March 2024.

**Trustees' expenses**

Expenses reimbursed to trustees in the year totalled £144 (2024: £nil).

**12. STAFF COSTS**

| | **2025** | 2024 |
|---|---|---|
| Staff costs during the year | **£** | £ |
| Salaries | **997,268** | 818,835 |
| Overtime | **186,371** | 82,800 |
| Social Security Costs | **82,798** | 61,076 |
| Pension Costs | **22,474** | 19,386 |
| Health Insurance | **10,377** | 10,455 |
| | **1,299,288** | 992,552 |

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

| | **2025** | 2024 |
|---|---|---|
| Head Office | **6** | 5 |
| Care & Support | **39** | 35 |
| Employment Support | **9** | 9 |



continued...

**12. STAFF COSTS - continued**

| | | |
|---|---|---|
| | **54** | 49 |

The average full time equivalent of employees during the year was 41.4 (2024: 51.4). The breakdown of employees per department was as follows:

| | **2025** | 2024 |
|---|---|---|
| Head Office | **3.4** | 5.1 |
| Care & Support | **30.6** | 37.8 |
| Employment Support | **7.4** | 8.5 |
| | **41.4** | 51.4 |

One individual earned between £60,000 - £70,000 (2024 - One employee earning between £60,000 - £70,000).

**Key management personnel remuneration**

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of three operations managers (2024 - Chief Executive and three operations managers).

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Aggregate Salaries | **177,368** | 177,630 |
| Aggregate Social Security Costs | **19,665** | 19,492 |
| Aggregate Pensions | **5,315** | 5,223 |
| Aggregate Health Insurance | **10,377** | 10,455 |
| Total Remuneration | **212,725** | 212,800 |

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations, grants and legacies | 149,807 | - | 149,807 |
| **Charitable activities** | | | |
| Care and Support | 650,163 | - | 650,163 |
| Employment Support | 207,438 | - | 207,438 |
| Holiday Accommodation | 17,425 | - | 17,425 |
| Generating Funds | 29,651 | - | 29,651 |
| Investment income | 18,729 | - | 18,729 |
| **Total** | 1,073,213 | - | 1,073,213 |
| **EXPENDITURE ON** | | | |
| Raising funds | 73,725 | - | 73,725 |



continued...

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **Charitable activities** | | | |
| Care and Support | 1,070,469 | - | 1,070,469 |
| Employment Support | 220,746 | - | 220,746 |
| Holiday Accommodation | 38,467 | - | 38,467 |
| Generating Funds | 5,889 | - | 5,889 |
| **Total** | 1,409,296 | - | 1,409,296 |
| Net gains on investments | 20,463 | - | 20,463 |
| **NET INCOME/(EXPENDITURE)** | (315,620) | - | (315,620) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 1,128,124 | - | 1,128,124 |
| **TOTAL FUNDS CARRIED FORWARD** | 812,504 | - | 812,504 |

**14. INTANGIBLE FIXED ASSETS**

| | Copyrights £ |
|---|---|
| **COST** | |
| At 1st April 2024 and 31st March 2025 | **180,150** |
| **AMORTISATION** | |
| At 1st April 2024 and 31st March 2025 | **180,150** |
| **NET BOOK VALUE** | |
| At 31st March 2025 | **-** |
| At 31st March 2024 | - |



continued...

## 15. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2024 | **191,943** | **555,628** | **747,571** |
| Disposals | **-** | **(22,654)** | **(22,654)** |
| Impairments | **(30,755)** | **-** | **(30,755)** |
| At 31st March 2025 | **161,188** | **532,974** | **694,162** |
| **DEPRECIATION** | | | |
| At 1st April 2024 | **38,058** | **552,621** | **590,679** |
| Charge for year | **3,130** | **1,800** | **4,930** |
| Eliminated on disposal | **-** | **(22,654)** | **(22,654)** |
| At 31st March 2025 | **41,188** | **531,767** | **572,955** |
| **NET BOOK VALUE** | | | |
| At 31st March 2025 | **120,000** | **1,207** | **121,207** |
| At 31st March 2024 | 153,885 | 3,007 | 156,892 |

## 16. FIXED ASSET INVESTMENTS

| | Listed investments £ | Cash and settlements pending £ | Totals £ |
|---|---|---|---|
| **MARKET VALUE** | | | |
| At 1st April 2024 | **261,350** | **33,270** | **294,620** |
| Additions | **52,947** | **4,844** | **57,791** |
| Disposals | **(52,324)** | **-** | **(52,324)** |
| Revaluations | **(4,666)** | **-** | **(4,666)** |
| At 31st March 2025 | **257,307** | **38,114** | **295,421** |
| **NET BOOK VALUE** | | | |
| At 31st March 2025 | **257,307** | **38,114** | **295,421** |
| At 31st March 2024 | 261,350 | 33,270 | 294,620 |

There were no investment assets outside the UK.

Cost or valuation at 31st March 2025 is represented by:

| | **Listed investments £** | **Cash and settlements pending £** | **Totals £** |
|---|---|---|---|
| Valuation in 2025 | **257,307** | **38,114** | **295,421** |

The historical cost of listed investments as at 31st March 2025 was £254,138 (2024: £247,001).

At 31 March 2025 10 individual managed fund investments represented more than 5% of the total investment portfolio (31 March 2024 11 individual invests represented more than 5% of the total investment portfolio).



continued...

**16. FIXED ASSET INVESTMENTS - continued**

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the Trust is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The main risk to the Charity from financial instruments arises from uncertain investment markets resulting in variable income and capital returns from the portfolio of assets.

Currency translation risks remain for those companies and bonds that are exposed to overseas earnings and assets.

Liquidity risk is anticipated to be low as all assets are traded on the recognised exchanges with good liquidity and high trading volumes. The Charity's portfolio has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Charity manages investment risk by appointing professional investment managers and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges.

The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term total return. Whilst some level of volatility can reasonably be expected, historic studies of quoted financial instruments have shown that volatility in any particular five year period will normally be corrected.

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Amounts receivable in the ordinary course of activities | **69,839** | 46,214 |
| Prepayments and accrued income | **4,294** | 16,639 |
| | **74,133** | 62,853 |

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Creditors in the ordinary course of activities | **266** | 24,915 |
| Other creditors | **7,352** | 8,119 |
| Accruals and deferred income | **135,767** | 67,388 |
| | **143,385** | 100,422 |

Deferred income included above amounted to £41,509 (2024: £33,904).



continued...

**19. MOVEMENT IN FUNDS**

| | At 1/4/24 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/25 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | **295,612** | **(251,980)** | **360,000** | **403,632** |
| Designated funds- Fixed assets | **3,007** | **(1,800)** | **-** | **1,207** |
| Designated funds- Holiday lodge | **153,885** | **(33,885)** | **-** | **120,000** |
| Designated funds- Claro Road | **360,000** | **-** | **(360,000)** | **-** |
| | **812,504** | **(287,665)** | **-** | **524,839** |
| **Restricted funds** | | | | |
| Empower Work Programme | **-** | **22,000** | **-** | **22,000** |
| Accessible Towns Project | **-** | **500** | **-** | **500** |
| | **-** | **22,500** | **-** | **22,500** |
| **TOTAL FUNDS** | **812,504** | **(265,165)** | **-** | **547,339** |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | **1,328,102** | **(1,576,390)** | **(3,692)** | **(251,980)** |
| Designated funds- Fixed assets | **-** | **(1,800)** | **-** | **(1,800)** |
| Designated funds- Holiday lodge | **-** | **(33,885)** | **-** | **(33,885)** |
| | **1,328,102** | **(1,612,075)** | **(3,692)** | **(287,665)** |
| **Restricted funds** | | | | |
| Empower Work Programme | **22,000** | **-** | **-** | **22,000** |
| Employment & Engagement Support | **10,150** | **(10,150)** | **-** | **-** |
| Accessible Towns Project | **500** | **-** | **-** | **500** |
| Claro Furniture Fund | **4,334** | **(4,334)** | **-** | **-** |
| | **36,984** | **(14,484)** | **-** | **22,500** |
| **TOTAL FUNDS** | **1,365,086** | **(1,626,559)** | **(3,692)** | **(265,165)** |

**Comparatives for movement in funds**

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/24 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 583,658 | (288,046) | 295,612 |
| Designated funds- Fixed assets | 18,873 | (15,866) | 3,007 |
| Designated funds- Holiday lodge | 165,593 | (11,708) | 153,885 |
| Designated funds- Claro Road | 360,000 | - | 360,000 |
| | 1,128,124 | (315,620) | 812,504 |
| **TOTAL FUNDS** | 1,128,124 | (315,620) | 812,504 |



continued...

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,073,213 | (1,381,722) | 20,463 | (288,046) |
| Designated funds- Fixed assets | - | (15,866) | - | (15,866) |
| Designated funds- Holiday lodge | - | (11,708) | - | (11,708) |
| | 1,073,213 | (1,409,296) | 20,463 | (315,620) |
| **TOTAL FUNDS** | 1,073,213 | (1,409,296) | 20,463 | (315,620) |

**Designated funds**

The trustees have undesignated the receipt from the sale of 34 Claro Road, as the home closed and the customers moved to the supported housing scheme, therefore funds are no longer required to buy back the home.

The Holiday Lodge designated reserve equates to the net book value of the fixed asset held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its activities without them.

The Fixed Asset designated reserve equates to the net book value of the other fixed assets held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its activities without them.

**Restricted Funds**

**Employment & Engagement Support**: Funding from the Rausing Trust Fund in support of the new Employment & Engagement Support initiative.

**Accessible Towns Project:** Funding to go towards support work improving accessibility in the town centre

**Claro Furniture Fund**: Funds raised to directly support adaptive furniture, assistive equipment, and accessibility improvements within our assisted living programme.

**Empower Work Programme**: The QBE Foundation Charity grant will support the Empowerment Work Programme, providing skills training and employment pathways for individuals facing social and economic barriers. Funding will enable participants to gain confidence, independence, and sustainable livelihoods through targeted education and support services.


continued...

## 20. CONTINGENT ASSETS

At the 31st March 2025, the Charity was aware of royalties still owed for events occurring before the . 31st March 2024. The trustees deem the future receipt of these royalties to be possible but also reliant on the occurrence of future events not wholly within the control of the Charity, and accordingly they have not seen accrued in these accounts.

## 21. OTHER FINANCIAL COMMITMENTS

At 31 March 2025 the Charity had commitments in respect of land and buildings as follows:

| **Non-cancellable operating leases expiring:** | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Minimum lease payments within 12 months | **78,221** | 14,000 |
| Minimum lease payments within two to five years | **136,886** | - |
| | **215,107** | 14,000 |

## 22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025 (2024: no transactions).

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
**FOR THE YEAR ENDED 31ST MARCH 2025**

| | 2025 £ | 2024 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations, grants and legacies** | | |
| Donations | **70,627** | 15,139 |
| Royalty income from previously donated copyright | **30,344** | 134,668 |
| | **100,971** | 149,807 |
| **Investment income** | | |
| Investments | **7,795** | 6,461 |
| Deposit account interest | **6,522** | 12,268 |
| | **14,317** | 18,729 |
| **Charitable activities** | | |
| Customer Fees | **1,207,841** | 857,601 |
| Holiday Lettings | **10,313** | 17,425 |
| DBS Umbrella | **5,597** | 8,355 |
| Hub rental | **26,047** | 21,296 |
| | **1,249,798** | 904,677 |
| **Total incoming resources** | **1,365,086** | 1,073,213 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| General Fundraising Costs | **796** | 5,436 |
| Investment management fees | **3,302** | 3,026 |
| Costs to retrieve royalties | **-** | 62,048 |
| | **4,098** | 70,510 |
| **Charitable activities** | | |
| Staff costs | **1,133,736** | 844,034 |
| Utilities and Council Tax | **3,672** | 39,478 |
| Insurance | **5,443** | 9,600 |
| Telecommunications and IT | **9,874** | 13,207 |
| Postage and stationery | **440** | 1,407 |
| Advertising | **4,818** | 5,584 |
| Registration and Subscription Fees | **7,533** | 7,169 |
| Vehicle Costs | **3,668** | 3,848 |
| Repairs and Renewals | **31,623** | 4,833 |
| Maintenance | **8,763** | 27,483 |
| Other Staff Costs | **12,156** | 18,794 |
| Miscellaneous Inc. Legal Fees and Fundraising | **-** | 732 |
| Medical Supplies and Equipment | **4,536** | 4,003 |
| Service User Food and Training | **456** | 17,756 |
| Trainee Costs | **365** | 1,907 |
| DBS costs | **4,250** | 5,889 |
| Carried forward | **1,231,333** | 1,005,724 |

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
**FOR THE YEAR ENDED 31ST MARCH 2025**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Charitable activities** | | |
| Brought forward | **1,231,333** | 1,005,724 |
| Depreciation of tangible fixed assets | **3,130** | 11,708 |
| Impairment losses for tangible fixed assets | **30,755** | - |
| | **1,265,218** | 1,017,432 |
| **Support costs** | | |
| **Management** | | |
| Staff Costs | **165,552** | 148,518 |
| Other Staff Costs | **3,817** | 3,571 |
| Rent | **82,037** | 74,675 |
| Utilities and Council Tax | **16,677** | 15,666 |
| Insurance | **2,281** | 1,418 |
| Office and Marketing Costs | **6,878** | 6,930 |
| Telecommunications and IT | **11,580** | 14,414 |
| Professional Fees | **28,487** | 5,583 |
| Repairs and Renewals | **6,927** | 3,510 |
| Bank and Investment Fees | **4,033** | 1,477 |
| Maintenance | **12,112** | 15,028 |
| Depreciation | **1,800** | 15,866 |
| Miscellaneous Costs | **2,213** | 1,699 |
| | **344,394** | 308,355 |
| **Governance costs** | | |
| Auditors' remuneration | **9,990** | 7,800 |
| Prior year Auditors' remuneration | **1,588** | - |
| Insurance | **504** | 420 |
| Sundries | **767** | 451 |
| Payroll fees | **-** | 4,328 |
| | **12,849** | 12,999 |
| Total resources expended | **1,626,559** | 1,409,296 |
| **Net expenditure before gains and losses** | **(261,473)** | (336,083) |
| **Realised recognised gains and losses** | | |
| Realised and unrealised gains / (losses) | **(3,692)** | 20,463 |
| **Net expenditure** | **(265,165)** | (315,620) |

**DISABILITY ACTION YORKSHIRE**

England & Wales - Charity number 1044373

# Accounts

REGISTERED COMPANY NUMBER: 03013324 (England and Wales)
REGISTERED CHARITY NUMBER: 1044373

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31ST MARCH 2024

# FOR

# DISABILITY ACTION YORKSHIRE

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

DISABILITY ACTION YORKSHIRE

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FOR THE YEAR ENDED 31ST MARCH 2024


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**DISABILITY ACTION YORKSHIRE**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**FOR THE YEAR ENDED 31ST MARCH 2024**

| | |
|---|---|
| **CHAIR** | N Revely |
| **ELECTED MEMBERS** | A P Craggs<br>S Driffield<br>C F Howard<br>K J Leigh<br>P D McBay<br>C R McCorkindale (resigned 10/10/23)<br>A P Newton (resigned 23/11/23)<br>A J Simister<br>G S M Tweedy<br>L Whiteley MBE (resigned 5/11/23)<br>C R Kernaghan (appointed 5/4/24) |
| **TREASURER** | A P Craggs |
| **COMPANY SECRETARY** | J M Snape |
| **CHIEF EXECUTIVE** | J M Snape |
| **OPERATIONS MANAGERS** | F Bonello (Finance)<br>D Baynton (Employment Support)<br>K Minteh (Care & Support) |
| **REGISTERED OFFICE** | Unit i4A Hornbeam Park Oval<br>Harrogate<br>HG2 8RB |
| **REGISTERED COMPANY NUMBER** | 03013324 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1044373 |
| **AUDITORS** | Thomas Coombs Limited<br>Statutory Auditor<br>Chartered Accountants<br>3365 The Pentagon<br>Century Way<br>Thorpe Park<br>Leeds<br>West Yorkshire<br>LS15 8ZB |
| **BANKERS** | CAF Bank Limited<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>ME19 4JQ |

| | |
|---|---|
| **INSURANCE ADVISORS** | Marsh Commercial<br>Central House<br>Beckwith Knowle<br>Otley Road<br>Harrogate<br>HG3 1UF |
| **INVESTMENT ADVISORS** | Gore Browne Investment Management<br>2 Victoria Ave<br>Harrogate<br>HG1 1EL |

The trustees present their annual report and the audited financial statements for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## OBJECTIVES AND ACTIVITIES

### PURPOSE AND ACTIVITIES

The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:

- Information, advice and guidance
- Personal care and support
- Support to gain and retain paid employment
- Campaigning / Accessibility
- Holiday accommodation

The **VISION** of the charity is:
An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:
We provide a range of options and practical solutions to enable disabled people to achieve their ambitions through:
- Accessibility and disability awareness guidance
- Personal assistance
- Support in employment
- National and local campaigning
- Training
- Holiday accommodation

The **VALUES** of the charity are:
- Everything we do is for the benefit of those we support
- We are pro-active and creative
- We create environments that inspire and encourage people to be themselves
- We are diligent at all times, we respond positively, professionally and appropriately to all situations
- We are approachable to all customer, staff, volunteers and other stakeholders
- We take an active role in supporting equality and diversity, wellbeing and environmental issues

The trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.

### The focus of our work

In order to meet the above objectives and vision we provide a number of services and facilities. Our activities are described below and all focus on the provision of high quality services that enable disabled people to live the lifestyle of their choosing and are undertaken to further our charitable purpose for the public benefit.

**Significant activities**
Strategies during the year to 31 March 2024 included:

- The provision of a residential service that provides personal care and training in independent living for disabled young people and adults (16-65) with physical disabilities
- The provision of training in employability skills, support in employment and personal development for disabled people
- The provision of holiday accommodation for families with a disabled member
- Using our voice in ensuring that disabled people have equal access to services, homes, work and fulfilled lives
- Compliance with all standards and regulations appropriate to our services, including the Care Quality Commission

**OBJECTIVES AND ACTIVITIES**
**Who uses and benefits from our work?**
Although the objects of the organisation permit the delivery of services throughout England and Wales, the size of the organisation limits our geographical area of delivery to North Yorkshire and in particular the Harrogate area at the present time.

We are committed to the provision of services that are driven by the needs and wishes of disabled people, therefore the users of our services encompass a broad spectrum of society, which primarily includes younger physically disabled people and physically disabled adults. We also provide services to younger people and adults with learning disabilities and sensory impairments. Access to our services is not limited by gender, sexual orientation, ethnicity or any other protected characteristic.

We provide services for disabled people from the age of 16 - 64, with the majority of people that we work with being aged 16 - 30.

**How many people have benefited from our services during the year**

| | 2022/23 | 2023/24 |
|---|---|---|
| 34 Claro Road | 17 | 16 |
| Employment Support | 24 | 16 |
| Holiday Lodge | 114 | 100 |
| Accessibility & Inclusion | 100+ | 100+ |
| Information, advice & guidance | 35 | 34 |

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

### What we do and how we do it

We had hoped to make major changes to our care and support delivery during the year, however the opening of the supported housing scheme, which was due to open in Autumn 2023, was delayed until Spring 2024. The services we have delivered in the period were

**Care and Support**

This service has been delivered during the year at 34 Claro Road which was our purpose built residential facility for disabled younger people and adults (16-65) and was registered for twenty-two people. As above, we had planned to move from the residential home to a supported housing and personal care in the community model during 2023, however a number of building related delays meant that this did not happen in this period.

We therefore spent this year preparing customers and staff for the move. During the period the number of customers fell to 11 as those who did not want to move to supported housing found alternative accommodation. This was a challenging time for the charity as we retained our staffing levels knowing that we would need all of the staff when we moved.

We successfully registered the new Personal Care service with CQC and, with the housing provider, built up a waiting list for the remaining 12 flats in the supported housing scheme.

**Training / Employment Support**

Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults. In addition we provide support to disabled people in the workplace via the Access to Work scheme.

During the year we have supported disabled people looking for work in a variety of businesses including agriculture, retail and manufacturing and have provided in work support to disabled people employed in social care, hospitality and the advice sector.

We are indebted to the Julia and Hans Rausing Trust who have enabled us to work with an external consultant on the development of the organisation as well as introducing a new and pivotal role of Engagement and Relationship Coordinator to work with businesses and individuals with the express aim of getting more disabled people into paid employment.

**Holiday Accommodation**

Our holiday lodge is situated in Louth, Lincolnshire, on the Kenwick Park Estate and was purpose built to provide accessible self-catering holiday accommodation for disabled people and their families.

**Information, Advice & Guidance**

We have continued to provide information, advice and guidance on various issues including enabling disabled people to access funding for equipment and services they were unable to obtain through statutory bodies.

During the winter months we partnered with Northern Gas Networks and delivered 50 'warm packs' to disabled people containing gloves, hats, blankets etc. to those who were struggling to heat their homes and keep themselves warm.

**Campaigning / Accessibility**
One of our strategic aims is to influence wider society in ensuring an equal life, inclusion and accessibility for disabled people and we are pleased that this is an area of growth for the organisation.One of our major focuses over the year has been accessible transport and we have worked with a number of transport providers to see how this can be improved. In February 2024 we held a round table discussion with senior staff from Leeds Bradford Airport, Northern Rail, Transdev and North Yorkshire Council along with members of the disabled community. Attendees were able to discuss their experiences and concerns with people who could make change happen and who appeared very willing to do so.

**Mobility Equipment**
A new venture this year has been our pre-used mobility equipment store. We take in donations of mobility equipment such as wheelchairs, mobility aids and shower chairs which we then loan or give to members of the public. This has proved really popular with many recipients making a fundraising donation to the charity.

**Fundraising activities**
Income raised through fundraising and general donations in the year was £15,139.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by Harrogate Borough Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:
- Gift Aid Rules
- Charities Act 1991
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

**Investment performance**
The value of investments held has increased to £294,620 during the course of the year from £270,726.

## FINANCIAL REVIEW

### Financial position

The charity has ended the year with a deficit of £315,620. This is a increase on the deficit reported in the previous year.
Income from charitable activities totalled £904,677 compared to £1,070,169 in the previous year.

34 Claro Road generated an income of £650,163 and expenses of £1,072,889 with an inclusion of £259,502 of support costs.

The Training department had an income of £207,438 with expenses of £221,230. This includes £51,900 of support costs.

Income in the holiday accommodation was £17,425 with costs of £38,558.

### Grants and Legacies

Details of grants, donations and legacies are shown in Note 3 to the accounts.

We remain indebted to those who have so generously supported the work of the charity.

### Investment policy and objectives

### Investment Powers

The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the trustees beforehand.

### Investment Philosophy

The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

### Investment Policy

The trustees have not requested that the Investment Management Company should vary its ethical investment policy.

### Gross Income from Investments

The trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

### Fixed Assets

Changes in fixed assets during the year are summarised in notes 15 to 17.

**Reserves policy**

It is Disability Action Yorkshire's policy to use reserves for the following purposes:
1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services.
2. To enable the organisation to manage fluctuations in income and expenditure.
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

For the period ended 31st March 2024 the trustees operated on the basis that holding a target level of reserves that is equivalent to three month's expenditure would achieve these appropriate reserve levels. Based on three months of average expenditure at 1st April 2024 is equivalent to £356,548. The total funds of the charity at 31st March 2024 are £812,504 of which £Nil are held for restricted purposes and £516,892 have been designated, leaving available reserves of £295,612.

The trustees, taking into account the slight changes in the nature of operations, projected income and expenditure and the increased external uncertainties in the social care funding environment as well as external guidelines, such as the Charity Commission, together with the potential use to which reserves may be put, are reviewing the appropriate benchmark for reserves going forward. Key elements of these considerations will be that some areas of the organisation can operate with minimal reserves whilst others, particularly those areas providing contracted operational services , need the security of a far higher level.

The board of trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

**Going concern**

The organisation has cash and other liquid resources and has no requirement for external funding. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements

**Significant Events**

During the year ended 31st March 2024 the Charity incurred legal costs totalling £62,048 relating to the recovery of royalties owed to the Charity. The trustees considered this expenditure necessary given the economic benefits that royalty income provides to the Charity. The trustees have also considered any future legal expenses in the budgets and forecasts of the Charity.

## FUTURE PLANS

### Strategic Plan

Our strategic plan covers the period to 2026 and has four strategic aims:
- Customer Experience - our approach and commitment will ensure that all of our services deliver the outcomes disabled people tell us they want
- Influence - we will influence wide society in ensuring an equal life, inclusion and accessibility for disabled people
- Workforce - we will become an employer of choice standing out against our peers for all job types, whilst also creating a positive experience for all who work with us. This will enable us to retain, recruit and develop the workforce we need to deliver the best possible services to disabled people
- Thriving Organisation -our organisation will be sustainable and well managed with strong leadership and a clear plan for growth

Trustees looked at the next three year vision, along with the shorter term vision, in March 2024 considering the skills and experience of the Board to carry the vision forwards and any gaps that may need filling. They also examined any actions needed to secure the financial viability of the charity to enable it to deliver the future vision successfully.

### Care and Support

The main point of focus for the coming year will be the transition from residential care to a domiciliary care model, which in the first twelve months will mainly be delivered within the supported housing setting.

**Employment Support**

We have, for many years, delivered training in the skills required for employment to disabled people with some, limited, success in assisting people to gain paid employment.

Our new vision is for something different. We know that twice as many disabled people as non-disabled people are not in employment. We also know that the government, under its 'Back to Work' scheme aims to get 1,100,000 disabled people not work with the possibility of benefit sanctions for non-compliance.

We also know that many disabled people want to work, but need support to do so, or are already in work and struggling to cope.
Our vision is to :
Provide a network of support for disabled people within the workplace. This could be:
- Younger disabled people wanting to get into paid employment for the first time
- Disabled people who have previously worked but are now looking for new employment (due to redundancy etc.)
- Disabled people already in work but needing more support to retain their employment
- Newly disabled people needing to make a career change e.g. following a major accident or illness or needing support to remain in their existing career

The support could take the form of a job coach or employment support worker and could include an element of training / coaching if required. We will become:
- The 'go to' organisation for disabled people seeking employment support
- Experts in Access to Work
- A source of advice for businesses wanting to improve access and inclusion for disabled staff

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Charity constitution**

The charity was incorporated as a company limited by guarantee, company number 3013324 on 24 January 1995 and registered with the charity commission on 22 February 1995, charity number 1044373. The Governing document of the charity is the Memorandum and Articles of Association.

The charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the charity were amended by Special Resolution on 28 March 2011 and 1 December 2016.

**Recruitment and appointment of new trustees**

Members of the Board of trustees are appointed by members of the charity at the Annual General Meeting. Retiring trustees may, if willing to act, offer themselves for re-election for up to a maximum of 3 consecutive 3 year terms. On expiration of such period one further year must elapse before any such member shall be eligible for re-election.

At the 2023 Annual General Meeting Andrew Simister and Guy Tweedy retired by rotation and, being eligible, offered themselves for re-election and were duly appointed.

Andrew Newton, having served the maximum term of nine years retired with trustees thanking him for his considerable input and contribution. Colin McCorkindale and Lawrence Whiteley had resigned during the year.

The organisation seeks to ensure that the views of disabled people are appropriately reflected on the Trustee Board along with a broad skill mix. 70% of the current Board have personal, or close family, experience of disability. Trustees are appointed using a number of methods, including online advertising and networking, with trustees paying due regard to the makeup of the trustee board reflecting the needs of the community we serve. Trustees have considered any skills and experience gaps on the Board as well as succession planning for the end of term of the Chair and Treasurer in 2025

The trustees continue to work to the principles of the Charity Governance Code to ensure best practice and compliance.

**Organisational structure**

**Directors**

The trustees are all directors of the company as detailed on page 1. Their responsibilities are set out on page 14.

**Organisation**

The trustees have appointed a Chair and Treasurer and may appoint other honorary officers from amongst their midst.

The trustees meet as often as may be required for the proper conduct of the affairs of the charity provided that this is not less than four times in each calendar year and usually on a bi-monthly basis. The trustees are quorate when at least three trustees are present. Questions arising at any meeting are decided by a majority of votes. Trustees have one vote, except in the case of an equality of votes when the Chair has a second or casting vote.

The trustees take strategic decisions at Board meetings and delegate authority for operational matters to the Chief Executive. The Chief Executive is supported by three operations managers who form the Leadership Team.

**Induction and training of new trustees**
Disability Action Yorkshire is committed to providing training for trustees and staff alike to ensure that they are fully equipped to perform their duties and discharge their responsibilities with due care. Trustees are required to comply with both company law and charity law; they therefore attend an induction session with the Chair and Chief Executive and are issued with a comprehensive induction pack. The training and pack cover:

- The obligations of trustees, including the Charity Commission Welcome Pack for New Trustees.
- The functions of the organisation and its services.
- The financial position.
- The charity's Strategic Plan.

During the year individual trustees have attended online and offline training and seminars to ensure their knowledge is current.

**Pay policy for senior staff**
The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with inflation. As with all posts in the organisation, pay is reviewed as and when posts become vacant to ensure that the remuneration is fair and in line with similar roles in other organisations. Remuneration levels take into account: levels of accountability, specialist skills and experience required and responsibility for staff and customers.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**
**Related parties**
The directors consider the board of trustees, the chief executive and the leadership team as comprising the key management personnel of the charity in charge of directing and controlling the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or other benefit was paid in the year. Details of trustee expenses are disclosed in note 9 of the accounts.

In the current year no related party transactions were reported.

Trustees disclose all relevant interests and register them with the Chief Executive withdrawing from any discussion or decision where a conflict of interest may arise.

**Risk management**
The trustees have a risk management strategy which comprises:
- An annual review of the principal risks and uncertainties the charity may face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks arise.

The principal current risk is in regard to our development and diversification plans which could result in a loss of income should decisions be made based on poor information with no financial input and with no project planning. There is also a risk of loss of reputation. This is mitigated by the development of a project plan with key milestones and regular reporting, a full viability and options appraisal, including financial appraisal and a clear consultation process.

The trustees are confident that the proposed changes to the organisation are in line with what our beneficiaries are telling us they want, and need, to enable them to achieve their aspirations and life goals. By not implementing changes to the organisation the trustees would be putting the organisation at greater risk of loss of customers in the longer term.

**People**

At the year-end Disability Action Yorkshire employed an average of 49 staff compared with an average of 48 staff last year.

Staff employed hold a variety of skills, qualifications and experience which includes posts in care and support, administration, finance, training and employment support.

The leadership team are all qualified and experienced within their field and continuous personal development ensures that the number and types of qualifications held by all staff is increasing

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Disability Action Yorkshire for the purposes of company law) are responsible for preparing the trustees report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees of the charity to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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 trustees are aware:
There is no relevant audit information of which the charitable company's auditors are unaware; and
The trustees have taken all the 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

Thomas Coombs Limited were appointed at the AGM held 23 November 2023.

Approved by order of the board of trustees on 26 September 2024 and signed on its behalf by:

Neil Revely

N Revely - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE

**Opinion**
We have audited the financial statements of Disability Action Yorkshire (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If 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.

**Opinions on other matters prescribed by the Companies Act 2006**
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

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

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

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

Based on our understanding of the entity and industries in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the application of charitable funds and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We determined the principal risks were related to posting journal entries to manipulate profits, and management bias in accounting estimates.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.

- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.

- Investigated the rationale behind significant or unusual transactions.

- Challenged assumptions and judgements made by management in determining significant accounting estimates.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.

- Discussions with management of known or suspected instances of non-compliance with laws and regulations.

- Reading the minutes of meetings of those charged with governance.

- Reviewing correspondence with HMRC, relevant regulators including the Charities Commission and the charity's legal advisors.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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 Report of the Independent Auditors.

**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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C - Darwin

Christopher Darwin FCA (Senior Statutory Auditor)
for and on behalf of Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Date: 26 September 2024

**DISABILITY ACTION YORKSHIRE**

## STATEMENT OF FINANCIAL ACTIVITIES
**FOR THE YEAR ENDED 31ST MARCH 2024**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations, grants and legacies | 3 | 149,807 | - | 149,807 | 17,598 |
| **Charitable activities** | 5 | | | | |
| 34 Claro Road | | 650,163 | - | 650,163 | 794,677 |
| Training & Enterprise | | 207,438 | - | 207,438 | 214,907 |
| Holiday Lodge | | 17,425 | - | 17,425 | 16,976 |
| Generating Funds | | 29,651 | - | 29,651 | 43,609 |
| Investment income | 4 | 18,729 | - | 18,729 | 9,049 |
| Other income | 6 | - | - | - | 13,328 |
| **Total** | | 1,073,213 | - | 1,073,213 | 1,110,144 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 7 | 76,619 | - | 76,619 | 14,428 |
| **Charitable activities** | 8 | | | | |
| 34 Claro Road | | 1,072,889 | - | 1,072,889 | 1,012,617 |
| Training & Enterprise | | 221,230 | - | 221,230 | 213,730 |
| Holiday Lodge | | 38,558 | - | 38,558 | 20,903 |
| **Total** | | 1,409,296 | - | 1,409,296 | 1,261,678 |
| Net gains/(losses) on investments | | 20,463 | - | 20,463 | (15,987) |
| **NET INCOME/(EXPENDITURE)** | | (315,620) | - | (315,620) | (167,521) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 1,128,124 | - | 1,128,124 | 1,295,645 |
| **TOTAL FUNDS CARRIED FORWARD** | | 812,504 | - | 812,504 | 1,128,124 |

The notes form part of these financial statements

## BALANCE SHEET
31ST MARCH 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 16 | 156,892 | - | 156,892 | 184,466 |
| Investments | 17 | 294,620 | - | 294,620 | 270,726 |
| | | 451,512 | - | 451,512 | 455,192 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 18 | 62,853 | - | 62,853 | 60,772 |
| Cash at bank and in hand | | 398,561 | - | 398,561 | 697,828 |
| | | 461,414 | - | 461,414 | 758,600 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 19 | (100,422) | - | (100,422) | (85,668) |
| **NET CURRENT ASSETS** | | 360,992 | - | 360,992 | 672,932 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 812,504 | - | 812,504 | 1,128,124 |
| **NET ASSETS** | | 812,504 | - | 812,504 | 1,128,124 |
| **FUNDS** | 20 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 295,612 | 583,658 |
| Designated funds- Fixed assets | | | | 3,007 | 18,873 |
| Designated funds- Holiday lodge | | | | 153,885 | 165,593 |
| Designated funds- Claro Road | | | | 360,000 | 360,000 |
| | | | | 812,504 | 1,128,124 |
| **TOTAL FUNDS** | | | | 812,504 | 1,128,124 |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2024 and were signed on its behalf by:

A P Craggs - Trustee

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

## CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024

| | Notes | 2024 £ | 2023 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | (314,561) | (165,803) |
| Net cash used in operating activities | | (314,561) | (165,803) |
| **Cash flows from investing activities** | | | |
| Purchase of fixed asset investments | | (20,246) | (23,801) |
| Sale of tangible fixed assets | | - | 373,328 |
| Sale of fixed asset investments | | - | 8,382 |
| Investment income | | 6,457 | 4,123 |
| Movement in broker cash | | 16,815 | 14,245 |
| Interest received | | 12,268 | 4,926 |
| Net cash provided by investing activities | | 15,294 | 381,203 |
| **Change in cash and cash equivalents in the reporting period** | | (299,267) | 215,400 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 697,828 | 482,428 |
| **Cash and cash equivalents at the end of the reporting period** | | 398,561 | 697,828 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Net expenditure for the reporting period (as per the Statement of Financial Activities)** | (315,620) | (167,521) |
| **Adjustments for:** | | |
| Depreciation charges | 27,574 | 7,836 |
| (Gain)/losses on investments | (20,463) | 15,987 |
| Profit on disposal of fixed assets | - | (13,328) |
| Interest received | (12,268) | (4,926) |
| Amortisation charges | - | 750 |
| Investment income | (6,457) | (4,123) |
| (Increase)/decrease in debtors | (2,081) | 6,366 |
| Increase/(decrease) in creditors | 14,754 | (6,844) |
| **Net cash used in operations** | (314,561) | (165,803) |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/23 | Cash flow | At 31/3/24 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank and in hand | 697,828 | (299,267) | 398,561 |
| | 697,828 | (299,267) | 398,561 |
| **Total** | 697,828 | (299,267) | 398,561 |

The notes form part of these financial statements

## 1. CHARITY INFORMATION

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

## 2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the Charity, which is a public benefit entity under FRS 102, 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 UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Going concern**
The financial statements have been prepared on a going concern basis. The trustees (who are directors of Disability Action Yorkshire for the purposes of company law and trustees of Disability Action Yorkshire for the purposes of charity law) have reviewed the Charity's financial position, taking into account the satisfactory level of reserves and cash, current year forecasts and its systems of financial and risk management. As a result of their review, the trustees believe that the Charity is well placed to manage operational and financial risks successfully.

**Income**
All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations and fundraising event income are included in the Statement of Financial Activities when:
- the Charity is told it is to receive the gift or donation;
- the Trustees are reasonably certain of the amount to be received;
- the Trustees are reasonably certain they will receive the money; and
- any conditions for receipt are met.

Investment income is accounted for when receivable and includes any related tax that is recoverable.

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:
- there has been grant of a probate;
- the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy; and
- any conditions attached to the legacy are either within the control of the Charity or have been met.

**Donated Goods, Facilities or Services**
The trustees consider that the rental market value of Claro Road provided to the charity at a peppercorn rent cannot be measured accurately due to its unique purpose. There are no donated facility transactions recognised in respect of the facility.

**Expenditure**
Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.



continued...

2. ACCOUNTING POLICIES - continued

**Expenditure**
The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Training Enterprise, Holiday Lodge and 34 Claro Road.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. The allocation of these costs is based on the weighting each activity has within total expenditure. The breakdown of support costs is based on the following rates:

| | | |
|---|---|---|
| Raising funds | 1% | (2023 – 1%) |
| 34 Claro Road | 80% | (2023 – 80%) |
| Training & Enterprise | 16% | (2023 – 17%) |
| Holiday Lodge | 3% | (2023 – 2%) |

Other expenditure is analysed under the following two sub-headings:

Fundraising costs represent expenditure in relation to staff members and external professional advisors who are engaged directly in fundraising, and the related costs of the fundraising department.

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

**Fund accounting**
Monies earmarked by donors or by the terms of an appeal for particular projects are accounted for separately, in Restricted Funds. The notes to the accounts show the movements and balances on any such Restricted Funds. Unrestricted funds may be spent on any legitimate charitable aim as laid down in the Charity's memorandum of association.

Unrestricted funds are held in the general reserve except to the extent that the Trustees consider it appropriate to make transfers to designated funds to meet the expected cost of planned awards for the future. As costs on such awards are incurred, they are charged against the designated fund to the extent that the fund proves sufficient. Any balance of such expenditure is charged against the general fund. If the project costs less than the amount in the designated fund, any surplus is transferred back to the general fund.

The Charity's accounting systems allocate all income, expenditure, assets, liabilities and reserves between these funds. The statement of financial activities shows separately the income, expenditure and any transfers relating to restricted funds, designated funds and general reserves. Assets and liabilities attributed to each fund are disclosed in the notes to the financial statements.

**Financial instruments**
The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



continued...

2. ACCOUNTING POLICIES - continued

**Fixed asset investments**
Quoted investments are stated at mid-market value. All losses and gains are taken direct to the Statement of Financial Activities as they arise.

Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

**Tangible fixed assets**
Tangible fixed assets costing over £250 are capital as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

| | | |
|---|---|---|
| Freehold property | -Holiday Lodge | over 50 years |
| Leasehold improvements | -Hornbeam Park | over the period of the lease |
| Plant, machinery & equipment | -Computers | over 3-4 years |
| | -Other | over 3-15 years |
| | -Vehicles | over 4 years |

Tangible fixed assets are shown net of any impairment losses.

Finance costs incurred in the construction of freehold property have also been capitalised.

Freehold land is not depreciated.

**Taxation**
Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**Liabilities and provisions**
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.

Provisions are measured at the best estimate of the amounts required to settle the obligation, Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

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

**Retirement benefits**
The Charity pays defined contributions into the pension schemes of several employees. These amounts are charged to the Statement of Financial Activities as they become payable and in accordance with their functional classification.



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2. ACCOUNTING POLICIES - continued

**Critical accounting estimates and judgements**
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are of the opinion that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. DONATIONS, GRANTS AND LEGACIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Donations | 15,139 | 14,393 |
| Royalty income arising from a historic bequest | 134,668 | 3,205 |
| | 149,807 | 17,598 |

4. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Investments | 6,461 | 4,123 |
| Deposit account interest | 12,268 | 4,926 |
| | 18,729 | 9,049 |

5. INCOME FROM CHARITABLE ACTIVITIES

| | 34 Claro Road | Training & Enterprise | Holiday Lodge |
|---|---|---|---|
| | £ | £ | £ |
| Customer Fees | 650,163 | 207,438 | - |
| Holiday Lettings | - | - | 17,425 |
| DBS Umbrella | - | - | - |
| Miscellaneous | - | - | - |
| Warehouse rental | - | - | - |
| | 650,163 | 207,438 | 17,425 |

| | Generating Funds | 2024 Total activities | 2023 Total activities |
|---|---|---|---|
| | £ | £ | £ |
| Customer Fees | - | 857,601 | 1,009,584 |
| Holiday Lettings | - | 17,425 | 16,976 |
| DBS Umbrella | 8,355 | 8,355 | 6,939 |
| Miscellaneous | - | - | 5,060 |
| Warehouse rental | 21,296 | 21,296 | 31,610 |
| | 29,651 | 904,677 | 1,070,169 |



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## 6. OTHER INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Gain on sale of tangible fixed assets | - | 13,328 |

## 7. RAISING FUNDS

**Raising donations and legacies**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| General Fundraising Costs | 5,436 | 5,873 |
| DBS costs | 5,889 | 4,852 |
| Depreciation | - | 750 |
| Costs to retrieve royalties | 62,048 | - |
| Support costs | 3,246 | 2,953 |
| | 76,619 | 14,428 |

## 8. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 9) | Support costs (see note 10) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| 34 Claro Road | 813,387 | 259,502 | 1,072,889 |
| Training & Enterprise | 169,330 | 51,900 | 221,230 |
| Holiday Lodge | 28,826 | 9,732 | 38,558 |
| | 1,011,543 | 321,134 | 1,332,677 |

## 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Staff costs | 844,034 | 812,266 |
| Utilities and Council Tax | 39,478 | 28,700 |
| Insurance | 9,600 | 8,416 |
| Telecommunications and IT | 13,207 | 13,775 |
| Postage and stationery | 1,407 | 2,628 |
| Advertising | 5,584 | 2,400 |
| Registration and Subscription Fees | 7,169 | 5,345 |
| Vehicle Costs | 3,848 | 5,323 |
| Repairs and Renewals | 4,833 | 12,928 |
| Maintenance | 27,483 | 20,052 |
| Other Staff Costs | 18,794 | 12,641 |
| Miscellaneous Inc. Legal Fees and Fundraising | 732 | 517 |
| Medical Supplies and Equipment | 4,003 | 487 |
| Service User Food and Training | 17,756 | 24,590 |
| Trainee Costs | 1,907 | 1,747 |
| Depreciation | 11,708 | 3,130 |
| | 1,011,543 | 954,945 |



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## 10. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Raising donations and legacies | 3,115 | 131 | 3,246 |
| 34 Claro Road | 249,104 | 10,398 | 259,502 |
| Training & Enterprise | 49,821 | 2,079 | 51,900 |
| Holiday Lodge | 9,341 | 391 | 9,732 |
| | 311,381 | 12,999 | 324,380 |

Support costs, included in the above, are as follows:

| | Raising donations and legacies | 34 Claro Road | Training & Enterprise |
|---|---|---|---|
| | £ | £ | £ |
| Staff Costs | 1,484 | 118,815 | 23,763 |
| Other Staff Costs | 36 | 2,857 | 571 |
| Rent | 747 | 59,740 | 11,948 |
| Utilities and Council Tax | 156 | 12,533 | 2,507 |
| Insurance | 14 | 1,134 | 227 |
| Office and Marketing Costs | 69 | 5,544 | 1,109 |
| Telecommunications and IT | 145 | 11,531 | 2,306 |
| Professional Fees | 57 | 4,466 | 893 |
| Repairs and Renewals | 35 | 2,808 | 562 |
| Bank and Investment Fees | 46 | 3,602 | 720 |
| Maintenance | 151 | 12,022 | 2,404 |
| Depreciation | 158 | 12,693 | 2,539 |
| Miscellaneous Costs | 17 | 1,359 | 272 |
| Auditors' remuneration | 78 | 6,240 | 1,248 |
| Prior year Auditors' remuneration | - | - | - |
| Insurance | 4 | 336 | 67 |
| Sundries | 5 | 360 | 72 |
| Payroll fees | 44 | 3,462 | 692 |
| | 3,246 | 259,502 | 51,900 |

| | Holiday Lodge | 2024 Total activities | 2023 Total activities |
|---|---|---|---|
| | £ | £ | £ |
| Staff Costs | 4,456 | 148,518 | 148,112 |
| Other Staff Costs | 107 | 3,571 | 3,744 |
| Rent | 2,240 | 74,675 | 70,947 |
| Utilities and Council Tax | 470 | 15,666 | 12,772 |
| Insurance | 43 | 1,418 | 1,368 |
| Office and Marketing Costs | 208 | 6,930 | 3,828 |
| Telecommunications and IT | 432 | 14,414 | 9,523 |
| Professional Fees | 167 | 5,583 | 5,310 |
| Repairs and Renewals | 105 | 3,510 | 2,158 |
| Bank and Investment Fees | 135 | 4,503 | 3,864 |
| Maintenance | 451 | 15,028 | 8,804 |
| Depreciation | 476 | 15,866 | 4,706 |
| Miscellaneous Costs | 51 | 1,699 | 3,673 |
| Carried forward | 9,341 | 311,381 | 278,809 |



continued...

## 10. SUPPORT COSTS - continued

| | Holiday Lodge | 2024 Total activities | 2023 Total activities |
|---|---|---|---|
| | £ | £ | £ |
| Brought forward | 9,341 | 311,381 | 278,809 |
| Auditors' remuneration | 234 | 7,800 | 9,000 |
| Prior year Auditors' remuneration | - | - | 2,400 |
| Insurance | 13 | 420 | 828 |
| Sundries | 14 | 451 | 519 |
| Payroll fees | 130 | 4,328 | 3,702 |
| | 9,732 | 324,380 | 295,258 |

## 11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration | 7,800 | 9,000 |
| Prior year Auditors' remuneration | - | 2,400 |
| Depreciation - owned assets | 27,574 | 7,836 |
| Surplus on disposal of fixed assets | - | (13,328) |
| Copyrights amortisation | - | 750 |
| Operating lease rentals | 15,666 | 12,772 |

## 12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended March 2023.

**Trustees' expenses**
Expenses reimbursed to trustees in the year totalled £nil (2023: £73).

## 13. STAFF COSTS

| | 2024 | 2023 |
|---|---|---|
| Staff costs during the year | £ | £ |
| Salaries | 901,635 | 877,104 |
| Social Security Costs | 61,076 | 57,481 |
| Pension Costs | 19,386 | 17,331 |
| Health Insurance | 10,455 | 8,462 |
| | 992,552 | 960,378 |

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

| | 2024 | 2023 |
|---|---|---|
| Head Office | 5 | 6 |
| Residential Care | 35 | 34 |
| Training& Enterprise | 9 | 9 |
| | 49 | 48 |



continued...

13. STAFF COSTS - continued

The average full time equivalent of employees during the year was 32.5 (2023: 32.0). The breakdown of employees per department was as follows:

| | 2024 | 2023 |
|---|---|---|
| Head Office | 3.5 | 3.3 |
| Residential Care | 22.7 | 22.3 |
| Training& Enterprise | 6.3 | 6.4 |
| | 32.5 | 32.0 |

One individual earned between £60,000 - £70,000 (2023 - One employee earning between £60,000 - £70,000).

Key management personnel remuneration

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of three operations managers (2023 - Chief Executive and three operations managers).

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Aggregate Salaries | 177,630 | 174,464 |
| Aggregate Social Security Costs | 19,492 | 20,045 |
| Aggregate Pensions | 5,223 | 4,635 |
| Aggregate Health Insurance | 10,455 | 6,417 |
| Total Remuneration | 212,800 | 205,561 |

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations, grants and legacies | 17,598 | - | 17,598 |
| **Charitable activities** | | | |
| 34 Claro Road | 794,677 | - | 794,677 |
| Training & Enterprise | 214,907 | - | 214,907 |
| Holiday Lodge | 16,976 | - | 16,976 |
| Generating Funds | 43,609 | - | 43,609 |
| Investment Income | 9,049 | - | 9,049 |
| Other Income | 13,328 | - | 13,328 |
| **Total** | 1,110,144 | - | 1,110,144 |
| **EXPENDITURE ON** | | | |
| Raising funds | 14,438 | - | 14,428 |
| **Charitable activities** | | | |
| 34 Claro Road | 1,012,617 | - | 1,012,617 |



continued...

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Training & Enterprise | 213,730 | - | 213,730 |
| Holiday Lodge | 20,903 | - | 20,903 |
| **Total** | 1,261,678 | - | 1,261,678 |
| Net gains/(losses) on investments | (15,987) | - | (15,987) |
| **NET INCOME/(EXPENDITURE)** | (167,521) | - | (167,521) |
| **Transfers between funds** | 26,478 | (26,478) | - |
| **Net movement in funds** | (141,043) | (26,478) | (167,521) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 1,269,167 | 26,478 | 1,295,645 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,128,124 | - | 1,128,124 |

15. INTANGIBLE FIXED ASSETS

| | Copyrights £ |
|---|---|
| **COST** | |
| At 1st April 2023 and 31st March 2024 | 180,150 |
| **AMORTISATION** | |
| At 1st April 2023 and 31st March 2024 | 180,150 |
| **NET BOOK VALUE** | |
| At 31st March 2024 | - |
| At 31st March 2023 | - |

16. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2023 and 31st March 2024 | 191,943 | 555,628 | 747,571 |
| **DEPRECIATION** | | | |
| At 1st April 2023 | 26,350 | 536,755 | 563,105 |
| Charge for year | 11,708 | 15,866 | 27,574 |
| At 31st March 2024 | 38,058 | 552,621 | 590,679 |
| **NET BOOK VALUE** | | | |
| At 31st March 2024 | 153,885 | 3,007 | 156,892 |
| At 31st March 2023 | 165,593 | 18,873 | 184,466 |



continued...

## 17. FIXED ASSET INVESTMENTS

| | Listed investments £ | Cash and settlements pending £ | Totals £ |
|---|---|---|---|
| **MARKET VALUE** | | | |
| At 1st April 2023 | 220,641 | 50,085 | 270,726 |
| Additions | 20,246 | (16,815) | 3,431 |
| Revaluations | 20,463 | - | 20,463 |
| At 31st March 2024 | 261,350 | 33,270 | 294,620 |
| **NET BOOK VALUE** | | | |
| At 31st March 2024 | 261,350 | 33,270 | 294,620 |
| At 31st March 2023 | 220,641 | 50,085 | 270,726 |

There were no investment assets outside the UK.

Cost or valuation at 31st March 2024 is represented by:

| | Listed investments £ | Cash and settlements pending £ | Totals £ |
|---|---|---|---|
| Valuation in 2024 | 261,350 | 33,270 | 294,620 |

The historical cost of listed investments as at 31st March 2024 was £247,001 (2023: £193,375).

At 31 March 2024 11 individual managed fund investments represented more than 5% of the total investment portfolio (31 March 2023 10 individual invests represented more than 5% of the total investment portfolio).

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the Trust is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The main risk to the Charity from financial instruments arises from uncertain investment markets resulting in variable income and capital returns from the portfolio of assets.

Currency translation risks remain for those companies and bonds that are exposed to overseas earnings and assets.

Liquidity risk is anticipated to be low as all assets are traded on the recognised exchanges with good liquidity and high trading volumes. The Charity's portfolio has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Charity manages investment risk by appointing professional investment managers and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges.

The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term total return. Whilst some level of volatility can reasonably be expected, historic studies of quoted financial instruments have shown that volatility in any particular five year period will normally be corrected.



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## 18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Amounts receivable in the ordinary course of activities | 46,214 | 49,930 |
| Prepayments and accrued income | 16,639 | 10,842 |
| | 62,853 | 60,772 |

## 19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Creditors in the ordinary course of activities | 24,915 | 18,330 |
| Social security and other taxes | 12,796 | 15,185 |
| Other creditors | 8,119 | 6,376 |
| Accruals and deferred income | 54,592 | 45,777 |
| | 100,422 | 85,668 |

Deferred income included above amounted to £33,904 (2023: £29,384).

## 20. MOVEMENT IN FUNDS

| | At 1/4/23 | Net movement in funds | At 31/3/24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 583,658 | (288,046) | 295,612 |
| Designated funds- Fixed assets | 18,873 | (15,866) | 3,007 |
| Designated funds- Holiday lodge | 165,593 | (11,708) | 153,885 |
| Designated funds- Claro Road | 360,000 | - | 360,000 |
| | 1,128,124 | (315,620) | 812,504 |
| **TOTAL FUNDS** | 1,128,124 | (315,620) | 812,504 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 1,073,213 | (1,381,722) | 20,463 | (288,046) |
| Designated funds- Fixed assets | - | (15,866) | - | (15,866) |
| Designated funds- Holiday lodge | - | (11,708) | - | (11,708) |
| | 1,073,213 | (1,409,296) | 20,463 | (315,620) |
| **TOTAL FUNDS** | 1,073,213 | (1,409,296) | 20,463 | (315,620) |



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## 20. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/4/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 731,866 | (167,521) | 19,313 | 583,658 |
| Designated funds- Fixed assets | 379,642 | - | (360,769) | 18,873 |
| Designated funds- Training enterprise | 204 | - | (204) | - |
| Designated funds- Holiday lodge | 157,455 | - | 8,138 | 165,593 |
| Designated funds- Claro Road | - | - | 360,000 | 360,000 |
| | 1,269,167 | (167,521) | 26,478 | 1,128,124 |
| **Restricted funds** | | | | |
| Training Enterprise | 3,372 | - | (3,372) | - |
| Holiday Lodge | 4,888 | - | (4,888) | - |
| Generating Funds Inc. LSF | 18,218 | - | (18,218) | - |
| | 26,478 | - | (26,478) | - |
| **TOTAL FUNDS** | 1,295,645 | (167,521) | - | 1,128,124 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,110,144 | (1,261,678) | (15,987) | (167,521) |
| **TOTAL FUNDS** | 1,110,144 | (1,261,678) | (15,987) | (167,521) |

**Designated funds**

At 31st March 2024, the receipt from the sale of 34 Claro Road was designated, with the view that this would be held in reserve until such time as the home finally closes and customers move to the supported housing scheme. The terms of the sale state that should for any reason the scheme not be completed and this move is not possible we can buy the home back for the price it was sold for. Subsequent to the year ended 31st March 2024, the process of moving from 34 Claro Road to the supported housing scheme had reached a stage whereby the trustees were satisfied that the designation of this fund was no longer required. The Trustees are considering how to utilise these funds going forward.

The Holiday Lodge designated reserve equates to the net book value of the fixed asset held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its activities without them.

The Fixed Asset designated reserve equates to the net book value of the other fixed assets held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its activities without them.



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## 21. CONTINGENT ASSETS

At the 31st March 2024, the Charity was aware of royalties still owed to it for events occurring before the date of the balance sheet. The trustees deem the future receipt of these royalties to be possible but also reliant on the occurrence of future events not wholly within the control of the Charity. The trustees cannot yet place a reliable estimate on any future economic benefit to the Charity.

## 22. OTHER FINANCIAL COMMITMENTS

At 31 March 2024 the Charity had commitments in respect of land and buildings as follows:

| Non-cancellable operating leases expiring: | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Minimum lease payments within 12 months | 65,184 | 14,000 |
| Minimum lease payments within two to five years | 43,456 | - |
| | 108,640 | 14,000 |

## 23. RELATED PARTY DISCLOSURES

Trustees are required to declare all relevant interests with which they are connected and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises. Some Trustees use their expertise in areas affecting Disability Action Yorkshire, but no Trustee had any significant personal financial interest in contracts with the Charity during the year. There were no related party transactions for the year ended 31st March 2024 (2023: no transactions) other than described in note 12.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

| | 2024 £ | 2023 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations, grants and legacies** | | |
| Donations | 15,139 | 14,393 |
| Royalty income | 134,668 | 3,205 |
| | 149,807 | 17,598 |
| **Investment income** | | |
| Investments | 6,461 | 4,123 |
| Deposit account interest | 12,268 | 4,926 |
| | 18,729 | 9,049 |
| **Charitable activities** | | |
| Customer Fees | 857,601 | 1,009,584 |
| Holiday Lettings | 17,425 | 16,976 |
| DBS Umbrella | 8,355 | 6,939 |
| Miscellaneous | - | 5,060 |
| Hub rental | 21,296 | 31,610 |
| | 904,677 | 1,070,169 |
| **Other income** | | |
| Gain on sale of tangible fixed assets | - | 13,328 |
| **Total incoming resources** | 1,073,213 | 1,110,144 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| General Fundraising Costs | 5,436 | 5,873 |
| DBS costs | 5,889 | 4,852 |
| Amortisation of intangible fixed assets | - | 750 |
| Costs to retrieve royalties | 62,048 | - |
| | 73,373 | 11,475 |
| **Charitable activities** | | |
| Staff costs | 844,034 | 812,266 |
| Utilities and Council Tax | 39,478 | 28,700 |
| Insurance | 9,600 | 8,416 |
| Telecommunications and IT | 13,207 | 13,775 |
| Postage and stationery | 1,407 | 2,628 |
| Advertising | 5,584 | 2,400 |
| Registration and Subscription Fees | 7,169 | 5,345 |
| Vehicle Costs | 3,848 | 5,323 |
| Repairs and Renewals | 4,833 | 12,928 |
| Maintenance | 27,483 | 20,052 |
| Other Staff Costs | 18,794 | 12,641 |
| Carried forward | 975,437 | 924,474 |

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Charitable activities** | | |
| Brought forward | 975,437 | 924,474 |
| Miscellaneous Inc. Legal Fees and Fundraising | 732 | 517 |
| Medical Supplies and Equipment | 4,003 | 487 |
| Service User Food and Training | 17,756 | 24,590 |
| Trainee Costs | 1,907 | 1,747 |
| Depreciation of tangible fixed assets | 11,708 | 3,130 |
| | 1,011,543 | 954,945 |
| **Support costs** | | |
| **Management** | | |
| Staff Costs | 148,518 | 148,112 |
| Other Staff Costs | 3,571 | 3,744 |
| Rent | 74,675 | 70,947 |
| Utilities and Council Tax | 15,666 | 12,772 |
| Insurance | 1,418 | 1,368 |
| Office and Marketing Costs | 6,930 | 3,828 |
| Telecommunications and IT | 14,414 | 9,523 |
| Professional Fees | 5,583 | 5,310 |
| Repairs and Renewals | 3,510 | 2,158 |
| Bank and Investment Fees | 4,503 | 3,864 |
| Maintenance | 15,028 | 8,804 |
| Depreciation | 15,866 | 4,706 |
| Miscellaneous Costs | 1,699 | 3,673 |
| | 311,381 | 278,809 |
| **Governance costs** | | |
| Auditors' remuneration | 7,800 | 9,000 |
| Prior year Auditors' remuneration | - | 2,400 |
| Insurance | 420 | 828 |
| Sundries | 451 | 519 |
| Payroll fees | 4,328 | 3,702 |
| | 12,999 | 16,449 |
| Total resources expended | 1,409,296 | 1,261,678 |
| **Net expenditure before gains and losses** | (336,083) | (151,534) |
| **Realised recognised gains and losses** | | |
| Realised and unrealised gains / (losses) | 20,463 | (15,987) |
| **Net expenditure** | (315,620) | (167,521) |

**DISABILITY ACTION YORKSHIRE**

England & Wales - Charity number 1044373

# Accounts

REGISTERED COMPANY NUMBER: 03013324 (England and Wales)
REGISTERED CHARITY NUMBER: 1044373

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31ST MARCH 2023

# FOR

# DISABILITY ACTION YORKSHIRE

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

DISABILITY ACTION YORKSHIRE

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FOR THE YEAR ENDED 31ST MARCH 2023


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## REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2023

| | |
|---|---|
| **CHAIR** | N Revely |
| **VICE CHAIR** | A P Newton (resigned 23/11/23) |
| **ELECTED MEMBERS** | A P Craggs<br>S Driffield (appointed 28/7/22)<br>C F Howard (appointed 28/7/22)<br>K J Leigh (appointed 29/9/22)<br>P D McBay (appointed 28/7/22)<br>C R McCorkindale (appointed 29/9/22) (resigned 10/10/23)<br>A J Simister (appointed 28/7/22)<br>G S M Tweedy<br>L Whiteley MBE (appointed 29/9/22) (resigned 6/11/23)<br>M B Patterson (resigned 1/12/22)<br>N A Moriarty (resigned 1/12/22) |
| **TREASURER** | A P Craggs |
| **COMPANY SECRETARY** | J M Snape |
| **CHIEF EXECUTIVE** | J M Snape |
| **OPERATIONS MANAGERS** | F Bonello (Finance)<br>D Baynton (Training)<br>K Minteh (Care & Support) |
| **REGISTERED OFFICE** | Unit i4A Hornbeam Park Oval<br>Harrogate<br>HG2 8RB |
| **REGISTERED COMPANY NUMBER** | 03013324 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1044373 |
| **AUDITORS** | Thomas Coombs Limited<br>Statutory Auditor<br>Chartered Accountants<br>3365 The Pentagon<br>Century Way<br>Thorpe Park<br>Leeds<br>West Yorkshire<br>LS15 8ZB |

## REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2023

| | |
|---|---|
| **BANKERS** | CAF Bank Limited<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>ME19 4JQ |
| **INVESTMENT ADVISORS** | Gore Browne Investment Management<br>2 Victoria Ave<br>Harrogate<br>HG1 1EL |
| **INSURANCE ADVISORS** | Marsh Commercial<br>Central House<br>Beckwith Knowle<br>Otley Road<br>Harrogate<br>HG3 1UF |
| **SOLICITORS** | Raworths LLP Solicitors<br>89 Station Parade<br>Harrogate<br>HG1 1HF<br><br>Hempsons<br>The Exchange<br>Station Parade<br>Harrogate<br>HG1 1DY |

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## PURPOSE AND ACTIVITIES

The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:
- Information, advice and guidance
- Personal assistance, including residential care
- Training & Support in Employment
- Campaigning / Accessibility
- Holiday accommodation

The **VISION** of the charity is:
An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:
We provide a range of options and practical solutions to enable disabled people to achieve their ambitions through:
- Accessibility and disability awareness guidance
- Personal assistance
- Support in employment
- National and local campaigning
- Training
- Holiday accommodation

The **VALUES** of the charity are:
- Everything we do is for the benefit of those we support
- We are pro-active and creative
- We create environments that inspire and encourage people to be themselves
- We are diligent at all times, we respond positively, professionally and appropriately to all situations
- We are approachable to all customer, staff, volunteers and other stakeholders
- We take an active role in supporting equality and diversity, wellbeing and environmental issues

The Trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.

### The focus of our work

In order to meet the above objectives and vision we provide a number of services and facilities. Our activities are described below and all focus on the provision of high quality services that enable disabled people to live the lifestyle of their choosing and are undertaken to further our charitable purpose for the public benefit.

Current strategies to meet those objectives included:

- The provision of a residential service that provides personal care and training in independent living for disabled young people and adults (16-65) with physical disabilities

- The provision of training in employability skills, support in employment and personal development for disabled people
- The provision of holiday accommodation for families with a disabled member
- Using our voice in ensuring that disabled people have equal access to services, homes, work and fulfilled lives
- Compliance with all standards and regulations appropriate to our services, including the Care Quality Commission

**Who uses and benefits from our work?**
Although the objects of the organisation permit the delivery of services throughout England and Wales, the size of the organisation limits our geographical area of delivery to North Yorkshire and in particular the Harrogate area at the present time.

We are committed to the provision of services that are driven by the needs and wishes of disabled people, therefore the users of our services encompass a broad spectrum of society, which primarily includes younger physically disabled people and physically disabled adults. We also provide services to younger people and adults with learning disabilities and sensory impairments. Access to our services is not limited by gender, sexual orientation, ethnicity or any other protected characteristic.

We provide services for disabled people from the age of 16 - 64, with the majority of people that we work with being aged 16 - 30.

**How many people have benefited from our services during the year**

| | 2021/22 | 2022/23 |
|---|---|---|
| 34 Claro Road | 17 | 17 |
| Training | 20 | 24 |
| Holiday Lodge | 118 | 114 |
| Accessibility & Inclusion | 100+ | 100+ |
| Information, advice and guidance | 32 | 35 |

**What we do and how we do it**
This year has very much been one of planning for change although we have continued to deliver our services as below.

**Residential Care - 34 Claro Road**
34 Claro Road is our purpose built residential facility for disabled younger people and adults (16-65). It provides accommodation for twenty-two people, and is divided into two ten person units, with the ethos of the facility being to train those living in the skills they require to live independently.

Construction of the supported housing that customers will be transferring to in late 2023 is well under way, see Future Plans for more information. During the year the number of customers has reduced to 16 from 17 with vacancies not being filled due to the upcoming move.

We were inspected by CQC in December 2022 and pleased to receive a rating of 'Good' with comments from the inspector such as:
'The service was well-led. There was a positive atmosphere within the home. The registered manager and provider had good oversight of the service. They understood their regulatory requirements. The registered manager engaged staff, people and relatives well. Staff were able to give suggestions, and these were listened to. People were regularly asked for their views. Staff worked well with other professionals.'

**Training**
Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults. In addition we provide support to disabled people in the workplace via the Access to Work scheme.

Learners come to us through various pathways. Some come to us directly, some on an NYCC funded Personal Learning Pathway, some on supported internships and others funded by NYCC health and adult services.

We are planning to make changes to the way in which we provide this service which are explained in our 'Future Plans'

**Holiday Accommodation**
Our holiday lodge is situated in Louth, Lincolnshire, on the Kenwick Park Estate and was purpose built to provide accessible self-catering holiday accommodation for disabled people and their families.
It remains popular with many return bookings.

**Information, Advice & Guidance**
Although this is not a service we advertise we receive a steady number of calls asking for information, advice and guidance on various issues related to disabled people. This can often be related to our work in campaigning and accessibility and where we are able to give assistance we do. Where we are not the appropriate people to assist, e.g. in the area of welfare benefits, we signpost or refer to other organisations.

**Campaigning / Accessibility**
One of our strategic aims is to influence wider society in ensuring an equal life, inclusion and accessibility for disabled people and we are pleased that this is an area of growth for the organisation.

During the year we have:
- Made comment on television and other media on a variety of subjects including:
-The cost of living crisis and how this affects disabled people
-Hate crime towards disabled people

Campaigned for changes to:
- Taxi licencing
- Local bus travel
- The siting of A Boards

Conducted access audits on a variety of organisations including:
- Churches
- Restaurants
- Pubs
- The local football ground

Provided Disability Awareness Training organisations including:
- The local Chamber of Commerce
- North Yorkshire Moors Railway
- Museums
- West Yorkshire Ambulance Service
- Transdev

In December of this year we held a debate and discussion on 'Accessible Housing - Homes Made for Everyone' This including speakers from Habinteg Housing, North Yorkshire County Council, West Yorkshire ICS and Harrogate Borough Council and gave members of the public an opportunity to put their views and questions to a range of experts on accessible housing.

**Future Plans**

**Strategic Plan**
Our strategic plan covers the period to 2026 and has four strategic aims:
- Customer Experience - our approach and commitment will ensure that all of our services deliver the outcomes disabled people tell us they want
- Influence - we will influence wide society in ensuring an equal life, inclusion and accessibility for disabled people
- Workforce - we will become an employer of choice standing out against our peers for all job types, whilst also creating a positive experience for all who work with us. This will enable us to retain, recruit and develop the workforce we need to deliver the best possible services to disabled people
- Thriving Organisation -our organisation will be sustainable and well managed with strong leadership and a clear plan for growth

Trustees reviewed the plan in December 2022 and have stated their ambition for the charity by the year 2033; "Disability Action Yorkshire is the leading regional charity working with physically disabled people. Our ambition and determination have already brought about positive changes in policy, attitude and opportunities and we are committed to building on our successes to ensure that the voice of disabled people is heard and acted on" along with the pathway and milestones to achieving this ambition.

**Residential care to supported housing**
Building work on the new supported housing scheme has continued through the year with customers being expected to transfer in autumn 2023. The scheme will be home to 35 disabled people, for whom we will be providing care and support as long as they choose us as their provider, and will mark a major transformation in our model of service delivery. At the point of transfer the care home will close and we have no plans to deliver residential care at any point in the future.

**Community Services**
The move to delivering services within a supported housing setting will also enable us to commence delivery of a personal assistant service within the local community. This has been our intention since before the pandemic with that, and recruitment difficulties, stalling progress.

**Support in Employment**
We are working towards changing our model of service delivery within our Training Department to one of support in employment, providing job coaches and employment support workers to disabled people wanting to gain, or retain, paid employment. This is in line with government policy supporting disabled people to take up or remain in paid work.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### Constitution

The charity was incorporated as a company limited by guarantee, company number 3013324 on 24 January 1995 and registered with the charity commission on 22 February 1995, charity number 1044373. The Governing document of the charity is the Memorandum and Articles of Association.

The charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the charity were amended by Special Resolution on 28 March 2011 and 1 December 2016.

### Appointment of Trustees

Members of the Board of Trustees are appointed by members of the charity at the Annual General Meeting. Retiring trustees may, if willing to act, offer themselves for re-election for up to a maximum of 3 consecutive 3 year terms. On expiration of such period one further year must elapse before any such member shall be eligible for re-election.

At the 2022 Annual General Meeting Neil Revely and Alison Craggs retired by rotation and, being eligible, offered themselves for re-election and were duly appointed.

Noel Moriarty and Mike Patterson, having served the maximum term of nine years retired with trustees thanking them for their considerable input and contribution.

Andrew Simister, Carl Howard, Colin McCorkindale, Kathryn Leigh, Laurence Whiteley, Peter McBay and Susanne Driffield having been elected by trustees during the year, retired and were formally elected and appointed to the Board.

The organisation seeks to ensure that the views of disabled people are appropriately reflected on the Trustee Board along with a broad skill mix. 70% of the current Board have personal, or close family, experience of disability. Trustees are appointed using a number of methods, including online advertising and networking, with trustees paying due regard to the makeup of the trustee board reflecting the needs of the community we serve. During the year trustees undertook a full review of skills and experience of the Board, with particular regard to the fact that a number of trustee are coming to the end of their terms of office over the next few years. This led to a targeted recruitment campaign, which brought about a high number of quality applications and led to the appointment of seven new trustees with a high level of experience and knowledge.

The trustees continue to work to the principles of the Charity Governance Code to ensure best practice and compliance.

### Trustee induction and training

Disability Action Yorkshire is committed to providing training for trustees and staff alike to ensure that they are fully equipped to perform their duties and discharge their responsibilities with due care. Trustees are required to comply with both company law and charity law; they therefore attend an induction session with the Chair and Chief Executive and are issued with a comprehensive induction pack. The training and pack cover:

- The obligations of Trustees, including the Charity Commission Welcome Pack for New Trustees.
- The functions of the organisation and its services.
- The financial position.
- The charity's Strategic Plan.

During the year Trustees have attended external training seminars and events as well as receiving regular online updates.

**Directors**
The Trustees are all directors of the company as detailed on page 1. Their responsibilities are set out on page 12.

**Organisation**
The Trustees have appointed a Chair, Vice Chair and Treasurer and may appoint other honorary officers from amongst their midst.

The Trustees meet as often as may be required for the proper conduct of the affairs of the charity provided that this is not less than four times in each calendar year and usually on a bi-monthly basis. The Trustees are quorate when at least three Trustees are present. Questions arising at any meeting are decided by a majority of votes. Trustees have one vote, except in the case of an equality of votes when the Chair has a second or casting vote.

The Trustees take strategic decisions at Board meetings and delegate authority for operational matters to the Chief Executive. The Chief Executive is supported by three operations managers who form the Leadership Team.

**Related parties**
The directors consider the board of trustees, the chief executive and the leadership team as comprising the key management personnel of the charity in charge of directing and controlling the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or other benefit was paid in the year. Details of trustee expenses are disclosed in note 11 of the accounts.

In the current year no related party transactions were reported.

Trustees disclose all relevant interests and register them with the Chief Executive withdrawing from any discussion or decision where a conflict of interest may arise.

**FINANCIAL REVIEW**
The charity has ended the year with a deficit of £167,521 (2022: surplus of £71,562). The surplus in the prior period was largely due to legacies received.

Income from charitable activities totalled £1,070,169 compared to £1,105,311 in the previous year.

34 Claro Road generated an income of £794,677 and expenses of £1,012,617 with an inclusion of £236,206 of support costs.

The Training department had an income of £214,907 with expenses of £213,730. This includes £50,194 of support costs.

Income in the holiday accommodation was £16,976 with costs of £20,903.

**Grants and Legacies**
Details of grants, donations and legacies are shown in Note 3 to the accounts.

We remain indebted to those who have so generously supported the work of the charity.

**Fixed Assets**
Changes in fixed assets during the year are summarised in notes 14 to 16.

**Reserves Policy**
It is Disability Action Yorkshire's policy to use reserves for the following purposes:

1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services.
2. To enable the organisation to manage fluctuations in income and expenditure.
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The Trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

The Trustees, taking into account the nature and size of the business, income and expenditure projections, external guidelines, such as the Charity Commission, and the potential use to which reserves may be put, annually review the appropriate level of reserves. Some areas of the organisation can operate with minimal reserves whilst others, particularly those areas providing residential accommodation, need the security of a far higher level. In the past the Trustees have striven to attain a reserve equivalent to three months general running expenditure and this equates to £322,187.

The Board of Trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

The total funds of the charity are £1,128,124 of which £544,466 have been designated leaving free reserves of £583,658. The trustees are satisfied that the level of reserves is appropriate to the future plans of the organisation.

**Investments**

**Investment Powers**
The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The Trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the Trustees beforehand.

**Investment Philosophy**
The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

**Investment Policy**
The Trustees have not requested that the Investment Management Company should vary its ethical investment policy.

**Gross Income from Investments**
The Trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

**Investment Performance**
The value of investments held has reduced to £270,726 during the course of the year from £285,539.

Over the period 1st April 2022 to 31st March 2023 the investment portfolio made a total loss of -5.17%. This compares to a total return in the market benchmark of -3.23%.

**Fundraising**
Income raised through fundraising and general donations in the year was £14,393.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by Harrogate Borough Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:
- Gift Aid Rules
- Charities Act 1991
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

**Pay policy for senior staff**
The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with

inflation. As with all posts in the organisation, pay is reviewed as and when posts become vacant to ensure that the remuneration is fair and in line with similar roles in other organisations. Remuneration levels take into account: levels of accountability, specialist skills and experience required and responsibility for staff and customers.

**Risk Management**
The trustees have a risk management strategy which comprises:
- An annual review of the principal risks and uncertainties the charity may face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.

- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks arise.

The principal current risk is in regard to our development and diversification plans which could result in a loss of income should decisions be made based on poor information with no financial input and with no project planning. There is also a risk of loss of reputation. This is mitigated by the development of a project plan with key milestones and regular reporting, a full viability and options appraisal, including financial appraisal and a clear consultation process.

The trustees are confident that the proposed changes to the organisation are in line with what our beneficiaries are telling us they want, and need, to enable them to achieve their aspirations and life goals. By not implementing changes to the organisation the trustees would be putting the organisation at greater risk of loss of customers in the longer term.

## GOING CONCERN

The organisation has cash and other liquid resources and has no requirement for external funding. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements

## PEOPLE

At the year-end Disability Action Yorkshire employed an average of 47 staff compared with an average of 56 staff last year.

Staff employed hold a variety of skills, qualifications and experience which includes care and support staff, domestic staff, administrators, finance staff, training staff and warehouse staff.

The leadership team are all qualified and experienced within their field and continuous personal development ensures that the number and types of qualifications held by all staff is increasing.

## AUDITORS

Azets Audit Services were appointed at the AGM held 26 January 2022 as in accordance with s487(2) of the Companies Act 2006 which deems that they are reappointed annually. However at the December 2022 Trustee Board meeting trustees agreed to retender the audit function, in line with our procedures and good practice. Following this process Thomas Coombs Limited were appointed.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Disability Action Yorkshire 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).

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;
- 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.

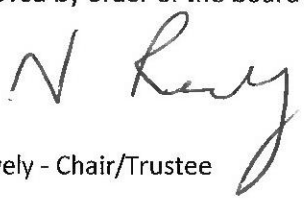
In so far as the trustees are aware:

- 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

The auditors, Thomas Coombs Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23rd November 2023 and signed on its behalf by:



N Revely - Chair/Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE

**Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If 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.

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

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

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

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

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

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

**Our responsibilities for the audit of the financial statements**
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the Charity through discussions with management, and from our commercial knowledge and experience of the sector.
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts of the operations of the Charity, including the Charities Act 2011.
- We assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:
- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing correspondence with relevant regulators including the Charities Commission and the Charity's legal advisors.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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 Report of the Independent Auditors.

**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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Darwin FCA (Senior Statutory Auditor)
for and on behalf of Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Date: 23rd November 2023

DISABILITY ACTION YORKSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | *2022 Total funds £* |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations, grants and legacies | 3 | **14,393** | - | **14,393** | *362,005* |
| **Charitable activities** | 5 | | | | |
| 34 Claro Road | | **794,677** | - | **794,677** | *810,392* |
| Training & Enterprise | | **214,907** | - | **214,907** | *256,230* |
| Holiday Lodge | | **16,976** | - | **16,976** | *17,264* |
| Generating Funds | | **43,609** | - | **43,609** | *21,425* |
| Investment income | 4 | **9,049** | - | **9,049** | *3,681* |
| Surplus on disposal of fixed assets | | **13,328** | - | **13,328** | - |
| Other income | | **3,205** | - | **3,205** | *2,263* |
| **Total** | | **1,110,144** | - | **1,110,144** | *1,473,260* |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 6 | **14,428** | - | **14,428** | *30,961* |
| **Charitable activities** | 7 | | | | |
| 34 Claro Road | | **1,012,617** | - | **1,012,617** | *985,879* |
| Training & Enterprise | | **213,730** | - | **213,730** | *357,749* |
| Holiday Lodge | | **20,903** | - | **20,903** | *28,624* |
| **Total** | | **1,261,678** | - | **1,261,678** | *1,403,213* |
| Net gains/(losses) on investments | | **(15,987)** | - | **(15,987)** | *1,515* |
| **NET INCOME/(EXPENDITURE) BEFORE TRANSFERS** | | **(167,521)** | - | **(167,521)** | *71,562* |
| Transfers between funds | | **26,478** | **(26,478)** | - | - |
| **NET INCOME/(EXPENDITURE) AFTER TRANSFERS** | | **(141,043)** | **(26,478)** | **(167,521)** | *71,562* |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **1,269,167** | **26,478** | **1,295,645** | *1,224,083* |
| **TOTAL FUNDS CARRIED FORWARD** | | **1,128,124** | - | **1,128,124** | *1,295,645* |

The notes form part of these financial statements

**DISABILITY ACTION YORKSHIRE**

**BALANCE SHEET**
**31ST MARCH 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | *2022 Total funds £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Intangible assets | 14 | - | - | - | *750* |
| Tangible assets | 15 | **184,466** | - | **184,466** | *552,302* |
| Investments | 16 | **270,726** | - | **270,726** | *285,539* |
| | | **455,192** | - | **455,192** | *838,591* |
| **CURRENT ASSETS** | | | | | |
| Debtors | 17 | **60,772** | - | **60,772** | *67,138* |
| Cash at bank and in hand | | **697,828** | - | **697,828** | *482,428* |
| | | **758,600** | - | **758,600** | *549,566* |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 18 | **(85,668)** | - | **(85,668)** | *(92,512)* |
| **NET CURRENT ASSETS** | | **672,932** | - | **672,932** | *457,054* |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **1,128,124** | - | **1,128,124** | *1,295,645* |
| **NET ASSETS** | | **1,128,124** | - | **1,128,124** | *1,295,645* |
| **FUNDS** | 19 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | **583,658** | 731,866 |
| Designated Funds | | | | **544,466** | 537,301 |
| | | | | **1,128,124** | 1,269,167 |
| Restricted funds | | | | - | 26,478 |
| **TOTAL FUNDS** | | | | **1,128,124** | 1,295,645 |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd November 2023 and were signed on its behalf by:

A P Craggs - Trustee

The notes form part of these financial statements

**DISABILITY ACTION YORKSHIRE**

**CASH FLOW STATEMENT**
**FOR THE YEAR ENDED 31ST MARCH 2023**

| | Notes | 2023<br>£ | *2022*<br>*£* |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | **(165,803)** | *110,405* |
| Net cash (used in)/provided by operating activities | | **(165,803)** | *110,405* |
| **Cash flows from investing activities** | | | |
| Purchase of fixed asset investments | | **(23,801)** | *(12,045)* |
| Sale of tangible fixed assets | | **373,328** | - |
| Sale of fixed asset investments | | **8,382** | *69,163* |
| Investment income | | **4,123** | *3,681* |
| Movement in broker cash | | **14,245** | *(57,492)* |
| Interest received | | **4,926** | - |
| Net cash provided by investing activities | | **381,203** | *3,307* |
| **Change in cash and cash equivalents in the reporting period** | | **215,400** | *113,712* |
| **Cash and cash equivalents at the beginning of the reporting period** | | **482,428** | *368,716* |
| **Cash and cash equivalents at the end of the reporting period** | | **697,828** | *482,428* |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | **(167,521)** | *71,562* |
| **Adjustments for:** | | |
| Depreciation charges | **7,836** | *6,126* |
| Losses/(gain) on investments | **15,987** | *(1,515)* |
| Profit on disposal of fixed assets | **(13,328)** | - |
| Interest received | **(4,926)** | - |
| Amortisation charges | **750** | *7,305* |
| Investment income | **(4,123)** | *(3,681)* |
| Decrease in debtors | **6,366** | *57,115* |
| Decrease in creditors | **(6,844)** | *(26,507)* |
| **Net cash (used in)/provided by operations** | **(165,803)** | *110,405* |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/22 | Cash flow | At 31/3/23 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank and in hand | **482,428** | **215,400** | **697,828** |
| | **482,428** | **215,400** | **697,828** |
| **Total** | **482,428** | **215,400** | **697,828** |

The notes form part of these financial statements

## 1. CHARITY INFORMATION

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

## 2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the Charity, which is a public benefit entity under FRS 102, 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 UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Going concern**
The financial statements have been prepared on a going concern basis. The trustees (who are directors of Disability Action Yorkshire for the purposes of company law and trustees of Disability Action Yorkshire for the purposes of charity law) have reviewed the Charity's financial position, taking into account the satisfactory level of reserves and cash, current year forecasts and its systems of financial and risk management. As a result of their review, the trustees believe that the Charity is well placed to manage operational and financial risks successfully.

**Income**
All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations and fundraising event income are included in the Statement of Financial Activities when:
- the Charity is told it is to receive the gift or donation;
- the Trustees are reasonably certain of the amount to be received;
- the Trustees are reasonably certain they will receive the money; and
- any conditions for receipt are met.

Investment income is accounted for when receivable and includes any related tax that is recoverable.

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:
- there has been grant of a probate;
- the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy; and
- any conditions attached to the legacy are either within the control of the Charity or have been met.

**Expenditure**
Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Training Enterprise, Holiday Lodge and 34 Claro Road.


continued...

2. ACCOUNTING POLICIES - continued

**Expenditure**
Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Support costs are allocated between the various activities of the Charity based on the weighting each activity has within total expenditure. The breakdown of support costs and how these were allocated is based on the following rates:

| | |
|---|---|
| Raising funds | 1% |
| 34 Claro Road | 80% |
| Training & Enterprise | 17% |
| Holiday Lodge | 2% |

Other expenditure is analysed under the following two sub-headings:

Fundraising costs represent expenditure in relation to staff members who are engaged directly in fundraising, and the related costs of the fundraising department.

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

**Fund accounting**
Monies earmarked by donors or by the terms of an appeal for particular projects are accounted for separately, in Restricted Funds. The notes to the accounts show the movements and balances on any such Restricted Funds. Unrestricted funds may be spent on any legitimate charitable aim as laid down in the Charity's memorandum of association.

Unrestricted funds are held in the general reserve except to the extent that the Trustees consider it appropriate to make transfers to designated funds to meet the expected cost of planned awards for the future. As costs on such awards are incurred, they are charged against the designated fund to the extent that the fund proves sufficient. Any balance of such expenditure is charged against the general fund. If the project costs less than the amount in the designated fund, any surplus is transferred back to the general fund.

The Charity's accounting systems allocate all income, expenditure, assets, liabilities and reserves between these funds. The statement of financial activities shows separately the income, expenditure and any transfers relating to restricted funds, designated funds and general reserves. Assets and liabilities attributed to each fund are disclosed in the notes to the financial statements.

**Cash and cash equivalents**
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Fixed asset investments**
Quoted investments are stated at mid-market value. All losses and gains are taken direct to the Statement of Financial Activities as they arise.

Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

**Debtors and creditors receivable/payable within one year**
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in profit or loss.


continued...

2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**
Tangible fixed assets costing over £250 are capital as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

| | | |
|---|---|---|
| Freehold property | -Holiday Lodge | over 50 years |
| Leasehold improvements | -Hornbeam Park | over the period of the lease |
| Plant, machinery & equipment | -Computers | over 3-4 years |
| | -Other | over 3-15 years |
| | -Vehicles | over 4 years |

Tangible fixed assets are shown net of any impairment losses.

Finance costs incurred in the construction of freehold property have also been capitalised.

Freehold land is not depreciated.

**Taxation**
Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**Liabilities and provisions**
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.

Provisions are measured at the best estimate of the amounts required to settle the obligation, Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

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

**Retirement benefits**
The Charity pays defined contributions into the pension schemes of several employees. These amounts are charged to the Statement of Financial Activities as they become payable and in accordance with their functional classification.

**Critical accounting estimates and judgements**
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are of the opinion that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.


continued...

2. ACCOUNTING POLICIES - continued

**Donated Goods, Facilities or Services**
The trustees consider that the rental market value of Claro Road provided to the charity at a peppercorn rent cannot be measured accurately due to its unique purpose. There are therefore no donated facility transactions recognised in respect of this facility.

3. DONATIONS, GRANTS AND LEGACIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Donations | 14,393 | 33,196 |
| Legacies | - | 276,295 |
| Grants | - | 52,514 |
| | 14,393 | 362,005 |

Grants received, included in the above, are as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| NYCC covid 19 funding | - | 30,563 |
| CJRS furlough grant | - | 1,451 |
| WICS | - | 10,500 |
| Workforce recruitment and retention fund | - | 10,000 |
| | - | 52,514 |

The Charity benefits greatly from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the financial statements.

4. INVESTMENT INCOME

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Investments | 4,123 | 3,681 |
| Deposit account interest | 4,926 | - |
| | 9,049 | 3,681 |

5. INCOME FROM CHARITABLE ACTIVITIES

| | 34 Claro Road | Training & Enterprise | Holiday Lodge |
|---|---|---|---|
| | £ | £ | £ |
| Customer Fees | 794,677 | 214,907 | - |
| Sales of Furniture (incl GA) | - | - | - |
| Holiday Lettings | - | - | 16,976 |
| DBS Umbrella | - | - | - |
| Miscellaneous | - | - | - |
| Hub rental | - | - | - |
| | 794,677 | 214,907 | 16,976 |



continued...

## 5. INCOME FROM CHARITABLE ACTIVITIES - continued

| | Generating Funds | 2023 Total activities | *2022 Total activities* |
|---|---|---|---|
| | £ | £ | *£* |
| Customer Fees | - | **1,009,584** | *1,062,193* |
| Sales of Furniture (incl GA) | - | - | *4,429* |
| Holiday Lettings | - | **16,976** | *17,264* |
| DBS Umbrella | **6,939** | **6,939** | *8,497* |
| Miscellaneous | **5,060** | **5,060** | *4,200* |
| Hub rental | **31,610** | **31,610** | *8,728* |
| | **43,609** | **1,070,169** | *1,105,311* |

## 6. RAISING FUNDS

**Raising donations and legacies**

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| General Fundraising Costs | **5,873** | *2,489* |
| DBS costs | **4,852** | *5,899* |
| Depreciation | **750** | *7,305* |
| Support costs | **2,953** | *15,268* |
| | **14,428** | *30,961* |

## 7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) | Support costs (see note 9) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| 34 Claro Road | **776,411** | **236,206** | **1,012,617** |
| Training & Enterprise | **163,536** | **50,194** | **213,730** |
| Holiday Lodge | **14,998** | **5,905** | **20,903** |
| | **954,945** | **292,305** | **1,247,250** |

## 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Staff costs | **812,266** | *893,362* |
| Lease | - | *15,375* |
| Utilities and Council Tax | **28,700** | *41,589* |
| Insurance | **8,416** | *7,953* |
| Telecommunications and IT | **13,775** | *12,876* |
| Postage and stationery | **2,628** | *2,602* |
| Advertising | **2,400** | *3,600* |
| Registration and Subscription Fees | **5,345** | *3,439* |
| Vehicle Costs | **5,323** | *4,785* |
| Repairs and Renewals | **12,928** | *21,361* |
| Maintenance | **20,052** | *23,507* |
| Other Staff Costs | **12,641** | *12,843* |
| Miscellaneous Inc. Legal Fees and Fundraising | **517** | *3,918* |
| Carried forward | **924,991** | *1,047,210* |



continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Brought forward | 924,991 | 1,047,210 |
| Medical Supplies and Equipment | 487 | 6,741 |
| Service User Food and Training | 24,590 | 23,542 |
| Warehouse Costs | - | 1,338 |
| Trainee Costs | 1,747 | 98 |
| Depreciation | 3,130 | 3,212 |
| | 954,945 | 1,082,141 |

9. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Raising donations and legacies | 2,789 | 164 | 2,953 |
| 34 Claro Road | 223,047 | 13,159 | 236,206 |
| Training & Enterprise | 47,398 | 2,796 | 50,194 |
| Holiday Lodge | 5,575 | 330 | 5,905 |
| | 278,809 | 16,449 | 295,258 |

Support costs, included in the above, are as follows:

| | Raising donations and legacies | 34 Claro Road | Training & Enterprise |
|---|---|---|---|
| | £ | £ | £ |
| Staff Costs | 1,481 | 118,490 | 25,179 |
| Other Staff Costs | 37 | 2,995 | 636 |
| Rent | 709 | 56,758 | 12,061 |
| Utilities and Council Tax | 128 | 10,218 | 2,171 |
| Insurance | 14 | 1,094 | 233 |
| Office and Marketing Costs | 38 | 3,062 | 651 |
| Telecommunications and IT | 95 | 7,619 | 1,619 |
| Professional Fees | 53 | 4,248 | 903 |
| Repairs and Renewals | 22 | 1,726 | 367 |
| Bank and Investment Fees | 39 | 3,091 | 657 |
| Maintenance | 88 | 7,043 | 1,497 |
| Depreciation | 47 | 3,765 | 800 |
| Miscellaneous Costs | 38 | 2,938 | 624 |
| Auditors' remuneration | 90 | 7,200 | 1,530 |
| Prior year Auditors' remuneration | 24 | 1,920 | 408 |
| Insurance | 8 | 662 | 141 |
| Sundries | 5 | 415 | 88 |
| Payroll fees | 37 | 2,962 | 629 |
| | 2,953 | 236,206 | 50,194 |



continued...

## 9. SUPPORT COSTS - continued

| | Holiday Lodge | 2023 Total activities | *2022 Total activities* |
|---|---|---|---|
| | £ | £ | *£* |
| Staff Costs | 2,962 | 148,112 | *143,181* |
| Other Staff Costs | 76 | 3,744 | *598* |
| Rent | 1,419 | 70,947 | *56,081* |
| Utilities and Council Tax | 255 | 12,772 | *12,984* |
| Insurance | 27 | 1,368 | *1,259* |
| Office and Marketing Costs | 77 | 3,828 | *4,042* |
| Telecommunications and IT | 190 | 9,523 | *16,459* |
| Professional Fees | 106 | 5,310 | *28,057* |
| Repairs and Renewals | 43 | 2,158 | *12,773* |
| Bank and Investment Fees | 77 | 3,864 | *3,856* |
| Maintenance | 176 | 8,804 | *3,536* |
| Depreciation | 94 | 4,706 | *2,914* |
| Miscellaneous Costs | 73 | 3,673 | *9,579* |
| Auditors' remuneration | 180 | 9,000 | *5,468* |
| Prior year Auditors' remuneration | 48 | 2,400 | - |
| Insurance | 17 | 828 | *762* |
| Sundries | 11 | 519 | - |
| Payroll fees | 74 | 3,702 | *3,830* |
| | 5,905 | 295,258 | *305,379* |

## 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Auditors' remuneration | 9,000 | *5,468* |
| Prior year Auditors' remuneration | 2,400 | - |
| Depreciation - owned assets | 7,836 | *6,126* |
| Other operating leases | - | *15,375* |
| Surplus on disposal of fixed assets | (13,328) | - |
| Copyrights amortisation | 750 | *7,305* |

## 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended March 2022.

**Trustees' expenses**

Expenses reimbursed to trustees in the year totalled £73 (2022: £nil). These expenses were reimbursed to 1 of the trustees for travel expenses.



continued...

## 12. STAFF COSTS

| | 2023 | 2022 |
|---|---|---|
| Staff costs during the year | £ | £ |
| Salaries | 877,104 | 952,449 |
| Social Security Costs | 57,481 | 59,490 |
| Pension Costs | 17,331 | 21,106 |
| Life Assurance Scheme | - | 3,863 |
| Health Insurance | 8,462 | 6,660 |
| | 960,378 | 1,043,568 |

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

| | 2023 | 2022 |
|---|---|---|
| Head Office | 6 | 5 |
| Residential Care | 34 | 41 |
| Training & Enterprise | 8 | 10 |
| | 48 | 56 |

The average full time equivalent of employees during the year was 32.0 (2022: 39.3). The breakdown of employees per department was as follows:

| | 2023 | 2022 |
|---|---|---|
| Head Office | 22.3 | 29.1 |
| Residential Care | 3.3 | 3.5 |
| Training & Enterprise | 6.4 | 6.7 |
| | 32.0 | 39.3 |

One individual earned between £60,000 - £70,000. (2022 - One employee earned between £60,000 - £70,000).

**Key management personnel remuneration**

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of three operations managers (2022 - Chief Executive and three operations managers).

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Aggregate Salaries | 174,464 | 157,328 |
| Aggregate Social Security Costs | 20,045 | 16,830 |
| Aggregate Pensions | 4,635 | 3,762 |
| Aggregate Health Insurance | 6,417 | 5,838 |
| Total Remuneration | 205,561 | 183,758 |



continued...

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations, grants and legacies | 310,942 | 51,063 | 362,005 |
| **Charitable activities** | | | |
| 34 Claro Road | 810,392 | - | 810,392 |
| Training & Enterprise | 256,230 | - | 256,230 |
| Holiday Lodge | 17,264 | - | 17,264 |
| Generating Funds | 21,425 | - | 21,425 |
| Investment income | 3,681 | - | 3,681 |
| Other income | 2,263 | - | 2,263 |
| **Total** | 1,422,197 | 51,063 | 1,473,260 |
| **EXPENDITURE ON** | | | |
| Raising funds | 30,961 | - | 30,961 |
| **Charitable activities** | | | |
| 34 Claro Road | 934,816 | 51,063 | 985,879 |
| Training & Enterprise | 357,749 | - | 357,749 |
| Holiday Lodge | 25,935 | 2,689 | 28,624 |
| **Total** | 1,349,461 | 53,752 | 1,403,213 |
| Net gains on investments | 1,515 | - | 1,515 |
| **NET INCOME/(EXPENDITURE)** | 74,251 | (2,689) | 71,562 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 1,194,916 | 29,167 | 1,224,083 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,269,167 | 26,478 | 1,295,645 |

## 14. INTANGIBLE FIXED ASSETS

| | Copyrights £ |
|---|---|
| **COST** | |
| At 1st April 2022 and 31st March 2023 | **180,150** |
| **AMORTISATION** | |
| At 1st April 2022 | **179,400** |
| Charge for year | **750** |
| At 31st March 2023 | **180,150** |
| **NET BOOK VALUE** | |
| At 31st March 2023 | - |
| At 31st March 2022 | *750* |



continued...

## 15. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2022 | **2,318,319** | **562,694** | **2,881,013** |
| Disposals | **(2,126,376)** | **(7,066)** | **(2,133,442)** |
| At 31st March 2023 | **191,943** | **555,628** | **747,571** |
| **DEPRECIATION** | | | |
| At 1st April 2022 | **1,789,596** | **539,115** | **2,328,711** |
| Charge for year | **3,130** | **4,706** | **7,836** |
| Eliminated on disposal | **(1,766,376)** | **(7,066)** | **(1,773,442)** |
| At 31st March 2023 | **26,350** | **536,755** | **563,105** |
| **NET BOOK VALUE** | | | |
| At 31st March 2023 | **165,593** | **18,873** | **184,466** |
| At 31st March 2022 | *528,723* | *23,579* | *552,302* |

## 16. FIXED ASSET INVESTMENTS

| | Listed investments £ | Cash and settlements pending £ | Totals £ |
|---|---|---|---|
| **MARKET VALUE** | | | |
| At 1st April 2022 | **221,209** | **64,330** | **285,539** |
| Additions | **23,801** | **-** | **23,801** |
| Disposals | **(8,191)** | **(14,245)** | **(22,436)** |
| Revaluations | **(16,178)** | **-** | **(16,178)** |
| At 31st March 2023 | **220,641** | **50,085** | **270,726** |
| **NET BOOK VALUE** | | | |
| At 31st March 2023 | **220,641** | **50,085** | **270,726** |
| At 31st March 2022 | *221,209* | *64,330* | *285,539* |

There were no investment assets outside the UK.

Cost or valuation at 31st March 2023 is represented by:

| | **Listed investments £** | **Cash and settlements pending £** | **Totals £** |
|---|---|---|---|
| Valuation in 2023 | **220,641** | **50,085** | **270,726** |

The historical cost of listed investments as at 31st March 2023 was £193,375 (2022: £173,515).

At 31 March 2023 10 individual managed fund investments represented more than 5% of the total investment portfolio (31 March 2022 9 individual invests represented more than 5% of the total investment portfolio).



continued...

## 16. FIXED ASSET INVESTMENTS - continued

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the Charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The main risk to the Charity from financial instruments arises from uncertain investment markets resulting in variable income and capital returns from the portfolio of assets.

Currency translation risks remain for those companies and bonds that are exposed to overseas earnings and assets.

Liquidity risk is anticipated to be low as all assets are traded on the recognised exchanges with good liquidity and high trading volumes. The Charity's portfolio has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Charity manages investment risk by appointing professional investment managers and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges.

The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term total return. Whilst some level of volatility can reasonably be expected, historic studies of quoted financial instruments have shown that volatility in any particular five year period will normally be corrected.

## 17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Amounts receivable in the ordinary course of activities | **49,930** | *66,914* |
| Prepayments and accrued income | **10,842** | *224* |
| | **60,772** | *67,138* |

## 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Creditors in the ordinary course of activities | **18,330** | *25,180* |
| Social security and other taxes | **15,185** | *16,685* |
| Other creditors | **6,376** | *4,725* |
| Accruals and deferred income | **45,777** | *45,922* |
| | **85,668** | *92,512* |

Deferred Income:

| | |
|---|---|
| Deferred Income at 1 April 2022 | 2,682 |
| Amounts released from the previous year | (2,682) |
| Income deferred in the year | 29,348 |
| Deferred Income at 31 March 2023 | 29,348 |



continued...

## 19. MOVEMENT IN FUNDS

| | At 1/4/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 731,866 | (167,521) | 19,313 | 583,658 |
| Designated funds- Fixed Assets | 379,642 | - | (360,769) | 18,873 |
| Designated funds- Training Enterprise | 204 | - | (204) | - |
| Designated funds- Holiday Lodge | 157,455 | - | 8,138 | 165,593 |
| Designated funds- 34 Claro Road | - | - | 360,000 | 360,000 |
| | 1,269,167 | (167,521) | 26,478 | 1,128,124 |
| **Restricted funds** | | | | |
| Training Enterprise | 3,372 | - | (3,372) | - |
| Holiday Lodge | 4,888 | - | (4,888) | - |
| Generating Funds Inc. LSF | 18,218 | - | (18,218) | - |
| | 26,478 | - | (26,478) | - |
| **TOTAL FUNDS** | 1,295,645 | (167,521) | - | 1,128,124 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,110,144 | (1,261,678) | (15,987) | (167,521) |
| **TOTAL FUNDS** | 1,110,144 | (1,261,678) | (15,987) | (167,521) |

**Comparatives for movement in funds**

| | At 1/4/21 £ | Net movement in funds £ | At 31/3/22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 654,607 | 77,259 | 731,866 |
| Designated funds- Fixed Assets | 379,642 | - | 379,642 |
| Designated funds- Training Enterprise | 204 | - | 204 |
| Designated funds- Holiday Lodge | 160,463 | (3,008) | 157,455 |
| | 1,194,916 | 74,251 | 1,269,167 |
| **Restricted funds** | | | |
| Training Enterprise | 5,939 | (2,567) | 3,372 |
| Holiday Lodge | 5,010 | (122) | 4,888 |
| Generating Funds Inc. LSF | 18,218 | - | 18,218 |
| | 29,167 | (2,689) | 26,478 |
| **TOTAL FUNDS** | 1,224,083 | 71,562 | 1,295,645 |



continued...

## 19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,422,197 | (1,346,453) | 1,515 | 77,259 |
| Designated funds- Holiday Lodge | - | (3,008) | - | (3,008) |
| | 1,422,197 | (1,349,461) | 1,515 | 74,251 |
| **Restricted funds** | | | | |
| Training Enterprise | - | (2,567) | - | (2,567) |
| Holiday Lodge | - | (122) | - | (122) |
| Covid-19 funding | 30,563 | (30,563) | - | - |
| WICS | 10,500 | (10,500) | - | - |
| Workforce Recruitment and Retention Fund | 10,000 | (10,000) | - | - |
| | 51,063 | (53,752) | - | (2,689) |
| **TOTAL FUNDS** | 1,473,260 | (1,403,213) | 1,515 | 71,562 |

**Restricted funds**

The Training Enterprise, Holiday Lodge and Generating Funds Inc. LSF restricted funds relate to funds where the Charity received contributions towards improvements and additions to fixed assets.

Transfers between restricted and unrestricted funds represent a correction to restricted funds, after the restrictions were fulfilled in a previous year through the purchase of tangible fixed assets, costs which were not expensed to the SOFA.

**Designated funds**

The trustees have designated the receipt from the sale of 34 Claro Road, initially holding this in reserve until such time as the home finally closes and customers move to the supported housing scheme. The terms of the sale state that should for any reason the scheme not be completed and this move is not possible we can buy the home back for the price it was sold for. Once the move has been successfully completed the money will be invested in new projects for the charity.

The Holiday Lodge designated reserve equates to the net book value of the fixed asset held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its activities without them.

## 20. CONTINGENT ASSETS

At the 31st March 2023, the Charity was aware of royalties owed to it for events occurring before the balance sheet date. The trustees deem the future receipt of these royalties to be possible but also reliant on the occurrence of future events not wholly within the control of the Charity. The trustees cannot yet place a reliable estimate on any future economic benefit to the Charity.



continued...

## 21. OTHER FINANCIAL COMMITMENTS

At 31 March 2023 the Charity had commitments in respect of land and buildings as follows:

| Non-cancellable operating leases expiring: | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Minimum lease payments within 12 months | 14,000 | *11,531* |
| Minimum lease payments within two to five years | - | *-* |
| | 14,000 | *11,531* |

## 22. RELATED PARTY DISCLOSURES

Trustees are required to declare all relevant interests with which they are connected and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises. Some Trustees use their expertise in areas affecting Disability Action Yorkshire, but no Trustee had any significant personal financial interest in contracts with the Charity during the year. There were no related party transactions for the year ended 31st March 2023 (2022: no transactions) other than that described in note 11.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

| | 2023 £ | 2022 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations, grants and legacies** | | |
| Donations | 14,393 | 33,196 |
| Legacies | - | 276,295 |
| Grants | - | 52,514 |
| | 14,393 | 362,005 |
| **Investment income** | | |
| Investments | 4,123 | 3,681 |
| Deposit account interest | 4,926 | - |
| | 9,049 | 3,681 |
| **Charitable activities** | | |
| Customer Fees | 1,009,584 | 1,062,193 |
| Sales of Furniture (incl GA) | - | 4,429 |
| Holiday Lettings | 16,976 | 17,264 |
| DBS Umbrella | 6,939 | 8,497 |
| Miscellaneous | 5,060 | 4,200 |
| Hub rental | 31,610 | 8,728 |
| | 1,070,169 | 1,105,311 |
| **Other income** | | |
| Surplus on disposal of fixed assets | 13,328 | - |
| Royalties | 3,205 | 2,263 |
| | 16,533 | 2,263 |
| **Total incoming resources** | 1,110,144 | 1,473,260 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| General Fundraising Costs | 5,873 | 2,489 |
| DBS costs | 4,852 | 5,899 |
| Amortisation of intangible fixed assets | 750 | 7,305 |
| | 11,475 | 15,693 |
| **Charitable activities** | | |
| Staff costs | 812,266 | 893,362 |
| Lease | - | 15,375 |
| Utilities and Council Tax | 28,700 | 41,589 |
| Insurance | 8,416 | 7,953 |
| Telecommunications and IT | 13,775 | 12,876 |
| Postage and stationery | 2,628 | 2,602 |
| Advertising | 2,400 | 3,600 |
| Carried forward | 868,185 | 977,357 |

**DISABILITY ACTION YORKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 31ST MARCH 2023**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Charitable activities** | | |
| Brought forward | **868,185** | *977,357* |
| Registration and Subscription Fees | **5,345** | *3,439* |
| Vehicle Costs | **5,323** | *4,785* |
| Repairs and Renewals | **12,928** | *21,361* |
| Maintenance | **20,052** | *23,507* |
| Other Staff Costs | **12,641** | *12,843* |
| Miscellaneous Inc. Legal Fees and Fundraising | **517** | *3,918* |
| Medical Supplies and Equipment | **487** | *6,741* |
| Service User Food and Training | **24,590** | *23,542* |
| Warehouse Costs | **-** | *1,338* |
| Trainee Costs | **1,747** | *98* |
| Depreciation of tangible fixed assets | **3,130** | *3,212* |
| | **954,945** | *1,082,141* |
| **Support costs** | | |
| **Management** | | |
| Staff Costs | **148,112** | *143,181* |
| Other Staff Costs | **3,744** | *598* |
| Rent | **70,947** | *56,081* |
| Utilities and Council Tax | **12,772** | *12,984* |
| Insurance | **1,368** | *1,259* |
| Office and Marketing Costs | **3,828** | *4,042* |
| Telecommunications and IT | **9,523** | *16,459* |
| Professional Fees | **5,310** | *28,057* |
| Repairs and Renewals | **2,158** | *12,773* |
| Bank and Investment Fees | **3,864** | *3,856* |
| Maintenance | **8,804** | *3,536* |
| Depreciation | **4,706** | *2,914* |
| Miscellaneous Costs | **3,673** | *9,579* |
| | **278,809** | *295,319* |
| **Governance costs** | | |
| Auditors' remuneration | **9,000** | *5,468* |
| Prior year Auditors' remuneration | **2,400** | - |
| Insurance | **828** | *762* |
| Sundries | **519** | - |
| Payroll fees | **3,702** | *3,830* |
| | **16,449** | *10,060* |
| Total resources expended | **1,261,678** | *1,403,213* |
| **Net (expenditure)/income before gains and losses** | **(151,534)** | *70,047* |
| **Realised recognised gains and losses** | | |
| Realised and unrealised gains / (losses) | **(15,987)** | *1,515* |
| **Net (expenditure)/income** | **(167,521)** | *71,562* |

This page does not form part of the statutory financial statements

**DISABILITY ACTION YORKSHIRE**

England & Wales - Charity number 1044373

# Accounts

# DISABILITY ACTION YORKSHIRE

# REPORT AND FINANCIAL STATEMENTS

# YEAR ENDED 31 MARCH 2022

A company limited by guarantee

Company Registration No 03013324
Registered Charity No 1044373

# OFFICERS AND PROFESSIONAL ADVISERS

## TRUSTEES

***Chair***
Neil Revely

***Vice Chair***
Andrew Newton

***Elected Members***
Noel Moriarty
Mike Patterson
Alison Craggs
Guy Tweedy (elected 6 August 2021)
Andrew Simister (elected 28 July 2022)
Carl Howard (elected 28 July 2022)
Peter McBay (elected 28 July 2022)
Susanne Driffield (elected 28 July 2022)
Colin McCorkindale (elected 29 September 2022)
Kathryn Leigh (elected 29 September 2022)
Laurence Whiteley MBE (elected 29 September 2022)
Susan Papworth (resigned 26 January 2022)
Andrew Glen (resigned 12 May 2021)

## TREASURER
Alison Craggs

## COMPANY SECRETARY
Jackie Snape

## CHIEF EXECUTIVE
Jackie Snape

## OPERATIONS MANAGERS

| | |
|---|---|
| Felix Bonello | (Finance) |
| Denise Baynton | (Training) |
| Karen Minteh | (Care & Support) |

# OFFICERS AND PROFESSIONAL ADVISERS

## REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS


Unit i4A Hornbeam Park Oval
Harrogate
North Yorkshire
HG2 8RB

Tel: 01423 855410
Fax: 01423 855411
E-mail: admin@da-y.org.uk
Website: www.da-y.org.uk


## AUDITORS

Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

## BANKERS

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

## INVESTMENT ADVISERS

Gore Browne Investment Management
2 Victoria Ave,
Harrogate
HG1 1EL

## INSURANCE ADVISERS

Marsh Commercial
Central House
Beckwith Knowle
Otley Road
Harrogate
HG3 1UF

## SOLICITORS

Raworths LLP Solicitors
89 Station Parade
Harrogate
HG1 1HF

Hempsons
The Exchange
Station Parade
Harrogate
HG1 1DY

**Report of the trustees for the year ending March 2022**

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

**PURPOSE AND ACTIVITIES**

The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:

- Information, advice and guidance
- Personal assistance, including residential care
- Training & Support in Employment
- Campaigning / Accessibility
- Holiday accommodation

The **VISION** of the charity is – Disabled people are empowered to achieve their aspirations

The **MISSION** of the charity is – We provide a range of options and practical solutions to enable disabled people to achieve their ambitions through:

- Information, advice and guidance
- Personal assistance
- Training
- Campaigning
- Holiday accommodation

The **VALUES** of the charity are:

- Everything we do is for the benefit of those we support
- We are pro-active and creative in how we develop our services, raising awareness and campaigning for our vision to become a reality
- We create environments that inspire and encourage people to be themselves
- We are diligent at all times, we respond positively, professionally and appropriately to all situations
- We are approachable to all customer, staff, volunteers and other stakeholders
- We take an active role in supporting equality and diversity, wellbeing and environmental issues

The Trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.

**Report of the trustees for the year ending March 2022 (continued)**

**The focus of our work**

In order to meet the above objectives and vision we provide a number of services and facilities. Our activities are described below and all focus on the provision of high quality services that enable disabled people to live the lifestyle of their choosing and are undertaken to further our charitable purpose for the public benefit.

Strategies to meet those objectives included:

- The provision of a residential service that provides personal care and training in independent living for disabled young people and adults (16-65) with physical disabilities – this model will be changing in 2023 as explained below
- The provision of training in employability skills, support in employment and personal development for disabled people
- The provision of holiday accommodation for families with a disabled member
- Using our voice in ensuring that disabled people have equal access to services, homes, work and fulfilled lives
- Compliance with all standards and regulations appropriate to our services, including the Care Quality Commission

**Who uses and benefits from our work?**

Although the objects of the organisation permit the delivery of services throughout England and Wales, the size of the organisation limits our geographical area of delivery to North Yorkshire and in particular the Harrogate area at the present time.

We are committed to the provision of services that are driven by the needs and wishes of disabled people, therefore the users of our services encompass a broad spectrum of society, which primarily includes younger physically disabled people and physically disabled adults. We also provide services to younger people and adults with learning disabilities and sensory impairments. Access to our services is not limited by gender, sexual orientation, ethnicity or any other protected characteristic.

We provide services for disabled people from the age of 16 - 64, with the majority of people that we work with being aged 16 – 30.

**How many people have benefited from our services during the year**

| | **2020/21** | **2021/22** |
|---|---|---|
| 34 Claro Road | 21 | 17 |
| Training | 34 | 20 |
| Holiday Lodge | 42 | 118 |
| Accessibility & Inclusion | - | 100+ |
| Information, advice and guidance | New category | 32 |

## What we do and how we do it

After reporting last year on how COVID had affected our services and how we adapted to this, this year we report on our recovery from the pandemic as well as some new challenges we have faced.

### Residential Care – 34 Claro Road

34 Claro Road is our purpose built residential facility for disabled younger people and adults (16-65). It provides accommodation for twenty-two people, and is divided into two ten person units, with the ethos of the facility being to train those living in the skills they require to live independently.

During the year we have provided a service to 17 people who are all working on developing essential life skills, this is a reduction of 3 people on the previous year with vacancies being very difficult to fill as and when they occur, due to residential care no longer being an appropriate model of support for younger adults.

Social care has continued to see tighter COVID restrictions than the rest of society with visiting restrictions not being lifted until 1 April 2022. This has caused some unrest amongst customers, who took to the media to express their concerns about the lack of parity.

The major challenge that has faced, and continues to face us today, is that of recruitment. There is now a national crisis in recruitment and retention levels in social care, and we have certainly been affected, having upwards of four staff vacancies at any given time during the year. This has resulted in high staff overtime and the use of agency staff to ensure safe staffing levels. However, a recent customer satisfaction survey showed that customers have felt no ill effects from this whatsoever, which is a credit to the manager and her team.

We have reported our wish to move from a residential care model to one of supported housing for a number of years. In May 2021 trustees took the decision that the sale of 34 Claro Road was in the best interests of the charity and its beneficiaries and, having taken professional and legal advice, that the property and land would be sold to Highstone Housing for the express purpose of the development of supported housing for disabled people. This sale was completed in June 2022 with Highstone Housing leasing the building back to us, on a peppercorn rent, to continue to run as a residential care home until such time as all of the customers currently living there have moved into the supported housing scheme. At that point the building will be demolished and a third block of supported housing built.

This year has seen great strides towards our plans becoming a reality as described within our Future Plans (below).

## Training

Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults. In addition we provide support to disabled people in the workplace via the Access to Work scheme.

Learners come to us through various pathways. Some come to us directly, some on an NYCC funded Personal Learning Pathway, some on supported internships and others funded by NYCC health and adult services.

We have seen some decline in numbers of learners coming to us over the year, some did not return after the COVID closure, but due mainly to NYCC Personal Learning Pathways making the decision to train most learners in house.

This has been taken into account in our future planning as below.

Furniture Department and Warehouse Space

Our used Furniture sales department has been intrinsically linked to the Training department, providing work experience opportunities for learners wishing to move into retail or warehousing.

Over the past few years we have found that income in this department was reducing year on year, but more importantly learners were no longer expressing an interest in gaining their work experience in that area. As it was no longer prime purpose, in that it was not a resource for learners, nor was it in a position that we could open it as a separate trading arm, we made the difficult decision to close this department in August 2021. Sadly this resulted in two members of staff being made redundant, although both were offered alternative employment within the organisation.

We were then left with a large warehouse area which we did not need for our own purposes. Having gained permission from our landlords to sublet the area we sought tenants who could bring added value to the charity as well as revenue in the form of rent. We were pleased to form an alliance with Resurrected Bites - who provide community groceries and cafes, Canaan Warehouse – who provide furniture to households in need and the local clothing bank. They now rent the space from us as well as providing work experience opportunities for learners across a variety of roles.

## Holiday Accommodation

Our holiday lodge is situated in Louth, Lincolnshire, on the Kenwick Park Estate and was purpose built to provide accessible self-catering holiday accommodation for disabled people and their families.

**Report of the trustees for the year ending March 2022 (continued)**

We have seen an increase this year in the number of bookings as people started to take holidays again, and, with the ability to book holidays abroad still uncertain.

**Community Services**
We have been unable to progress our plans to develop a registered personal care service in the local community, due to CQC guidance that has not permitted staff to work across two services and our difficulties with recruitment. This is part of our planning moving forwards.

**Information, Advice & Guidance**
We are receiving more calls asking for information, advice and guidance on a variety of subjects, from building issues to benefits advice. Where we are not the right people to help, e.g. when people are seeking benefits advice, we have built up a strong database of organisations that we can signpost to.

**Campaigning / Accessibility**
This is a fast growing area of our charity. Once society opened up again we found that demand for access advice and disability awareness training was higher than ever and over the year we have provided support to a range of organisations from Yorkshire Water to a local cemetery.
We were pleased to work with local business groups including the Commercial Street Group, Harrogate BID who funded window stickers, and Harrogate Chamber of Commerce.

We have campaigned for some time for more wheelchair accessible taxis for the area and were particularly gratified when the decision was made, by Harrogate Borough Council, to increase the number of wheelchair accessible plates for hackney cabs.

**Inclusion**
At the end of 2021, on International Day of Disabled People, we held a Slightly Alternative Seminar, funded by The National Lottery Awards for all, which had the themes of sport, art and sexuality. The seminar was for disabled people and those who support them and aimed to break the stereotype that disabled people are generally unproductive and need care. The seminar, which featured a range of guest speakers and exhibitors, was very well received and will be something we will certainly repeat.

## Future Plans

### Strategic Plan

Our strategic plan covers the period to 2024 and has four strategic aims:

- Customer Experience – our approach and commitment will ensure that all of our services deliver the outcomes disabled people tell us they want
- Influence – we will influence wider society in ensuring an equal life, inclusion and accessibility for disabled people
- Workforce – we will become an employer of choice standing out against our peers for all job types, whilst also creating a positive experience for all who work with us. This will enable us to retain, recruit and develop the workforce we need to deliver the best possible services to disabled people
- Thriving Organisation –our organisation will be sustainable and well managed with strong leadership and a clear plan for growth

### Residential care to supported housing

Our partner in this project, Highstone Housing, were finally granted planning permission in February 2022. Building work commenced in the summer of 2022 with the first phase being expected to be completed in the summer of 2023, which is when customers living at 34 Claro Road will finally move into their own tenancy. We are spending the year in planning and preparing for the move, with a detailed action plan being part of our Strategic Plan. We are working with local authorities, staff, customers and their families to ensure that this is a highly successful transition.

### Community Services

We have not lost sight of our desire to provide a personal assistance service in the local community. When we make the move to supported housing our staff will be working to a community based model, which will enable us to develop this service as we have planned for a number of years.

### Training

We aim to develop our support in employment service, enabling more disabled people to gain and retain paid employment. As part of this move we will also provide support and guidance to businesses wishing to employ disabled people.

### Influence and Inclusion

We will grow our access advice service, to ensure greater equality of access and inclusion in retail and leisure across the district.

We will continue to use our voice and influence to create change on current and emerging issues.

**Year of Transition**
We recognise that 2022/23 is a year of transition and whilst the changes that we are making are highly positive and driven by the needs and wishes of disabled people it will be a year that brings about financial challenges. There will be significant loss of income at 34 Claro Road, as we will be unable to fill vacancies due to no demand and recruitment difficulties. The trustees are highly cognisant of this and are ensuring that they constantly review the organisations finances to ensure that we remain viable with an adequate level of reserves.

## STRUCTURE, GOVERNANCE & MANAGEMENT

**Constitution**
The charity was incorporated as a company limited by guarantee, company number 03013324 on 24 January 1995 and registered with the charity commission on 22 February 1995, charity number 1044373. The Governing document of the charity is the Memorandum and Articles of Association.

The charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the charity were amended by Special Resolution on 28 March 2011 and 1 December 2016.

**Appointment of Trustees**
Members of the Board of Trustees are appointed by members of the charity at the Annual General Meeting. Retiring trustees may, if willing to act, offer themselves for re-election for up to a maximum of 3 consecutive 3 year terms. On expiration of such period one further year must elapse before any such member shall be eligible for re-election.

At the 2021 Annual General Meeting Noel Moriarty and Mike Patterson retired by rotation and, being eligible, offered themselves for re-election and were duly appointed. At this meeting Susan Papworth resigned from the Board and trustees gave their sincere thanks for her considerable input. Guy Tweedy, having been elected by trustees during the year, retired and was formally elected and appointed to the Board.

The organisation seeks to ensure that the views of disabled people are appropriately reflected on the Trustee Board along with a broad skill mix. Trustees are appointed using a number of methods, including online advertising and networking, with trustees paying due regard to the makeup of the trustee board

reflecting the needs of the community we serve. Trustees have reviewed the skills and experience of the current Board during the year and, although this demonstrated that all areas of good governance were covered by the existing Board, the findings will be used in any future recruitment campaign.

The trustees continue to work to the principles of the Charity Governance Code to ensure best practice and compliance.

**Trustee induction and training**
Disability Action Yorkshire is committed to providing training for trustees and staff alike to ensure that they are fully equipped to perform their duties and discharge their responsibilities with due care. Trustees are required to comply with both company law and charity law; they therefore attend an induction session with the Chair and Chief Executive and are issued with a comprehensive induction pack. The training and pack cover:

- The obligations of Trustees, including the Charity Commission Welcome Pack for New Trustees.
- The functions of the organisation and its services.
- The financial position.
- The charity's Strategic Plan.

During the year Trustees have attended external training seminars and events as well as receiving regular online updates.

**Directors**
The Trustees are all directors of the company as detailed on page 1. Their responsibilities are set out on page 17.

**Organisation**
The Trustees have appointed a Chair, Vice Chair and Treasurer and may appoint other honorary officers from amongst their midst.

The Trustees meet as often as may be required for the proper conduct of the affairs of the charity provided that this is not less than four times in each calendar year and usually on a bi-monthly basis. Meetings have been held both remotely and in person which is permitted within our Articles. The Trustees are quorate when at least three Trustees are present. Questions arising at any meeting are decided by a majority of votes. Trustees have one vote, except in the case of an equality of votes when the Chair has a second or casting vote.

**Report of the trustees for the year ending March 2022 (continued)**

The Trustees take strategic decisions at Board meetings and delegate authority for operational matters to the Chief Executive. The Chief Executive is supported by three operations managers who form the Leadership Team.

**Related parties**
The directors consider the board of trustees, the chief executive and the leadership team as comprising the key management personnel of the charity in charge of directing and controlling the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or other benefit was paid in the year. Details of trustee expenses are disclosed in note 11 of the accounts.

In the current year no related party transactions were reported.

Trustees disclose all relevant interests and register them with the Chief Executive withdrawing from any discussion or decision where a conflict of interest may arise.

**FINANCIAL REVIEW**
The charity has ended the year with a surplus of £71,562. This is an improvement on the deficit reported in the previous year which included a large loss on revaluation of fixed assets. The surplus in this period is largely due to legacies for which are we extremely grateful.

Income from charitable activities totalled £1,105,311 compared to £1,232,905 in the previous year.

34 Claro Road generated an income of £810,392 and expenses of £985,879 with an inclusion of £122,152 of support costs.

The Training department had an income of £256,230 with expenses of £357,749. This includes £152,690 of support costs.

Income in the holiday accommodation was £17,264 with costs of £28,624.

**Grants and Legacies**
Details of grants, donations and legacies are shown in Note 3 to the accounts.

We remain indebted to those who have so generously supported the work of the charity.

**Fixed Assets**
Changes in fixed assets during the year are summarised in notes 12 and 13.

**Reserves Policy**
It is Disability Action Yorkshire's policy to use reserves for the following purposes:

1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services.
2. To enable the organisation to manage fluctuations in income and expenditure.
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The Trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

The Trustees, taking into account the nature and size of the business, income and expenditure projections, external guidelines, such as the Charity Commission, and the potential use to which reserves may be put, annually review the appropriate level of reserves. Some areas of the organisation can operate with minimal reserves whilst others, particularly those areas providing residential accommodation, need the security of a far higher level. In the past the Trustees have striven to attain a reserve equivalent to three months general running expenditure.

The Board of Trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

The total funds of the charity are £1,295,645 of which £26,478 are held for restricted purposes and £537,301 have been designated. The designated funds relate to the net book value of assets used for charitable purpose, less any outstanding payments, has been created to show clearly the level of funds dedicated to the holding of these assets.

The charity is currently holding free reserves of £731,116 of which £509,907 is held in net current assets. The trustees are satisfied that the level of reserves is appropriate to the future plans of the organisation.

## Investments

### Investment Powers
The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The Trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the Trustees beforehand.

### Investment Philosophy
The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

### Investment Policy
The Trustees have not requested that the Investment Management Company should vary its ethical investment policy.

### Gross Income from Investments
The Trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

### Investment Performance
The value of investments held has reduced to £221,209 during the course of the year from £223,346.

### Fundraising
Income raised through fundraising and general donations in the year was £362,005.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by Harrogate Borough Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:

- Gift Aid Rules
- Companies Act 2006
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

**Pay policy for senior staff**

The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with inflation. As with all posts in the organisation, pay is reviewed as and when posts become vacant to ensure that the remuneration is fair and in line with similar roles in other organisations. Remuneration levels take into account: levels of accountability, specialist skills and experience required and responsibility for staff and customers.

**Risk Management**

The trustees have a risk management strategy which comprises:

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

The principal current risk is in regard to our development and diversification plans which could result in a loss of income should decisions be made based on poor information with no financial input and with no project planning. There is also a risk of loss of reputation. This is mitigated by the development of a project plan with key milestones and regular reporting, a full viability and options appraisal, including financial appraisal and a clear consultation process.

The trustees are confident that the proposed changes to the organisation are in line with what our beneficiaries are telling us they want, and need, to enable them to achieve their aspirations and life goals. By not implementing changes to the organisation the trustees would be putting the organisation at greater risk of loss of customers in the longer term.

## GOING CONCERN

The organisation has cash and other liquid resources and has no requirement for external funding. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

## PEOPLE

During the year Disability Action Yorkshire employed an average of 56 staff compared with an average of 54 staff last year.

Staff employed hold a variety of skills, qualifications and experience which includes care and support staff, domestic staff, administrators, finance staff, training staff and warehouse staff.

The leadership team are all qualified and experienced within their field and continuous personal development ensures that the number and types of qualifications held by all staff is increasing.

## AUDITORS

Azets Audit Services Limited were appointed at the Annual General Meeting. In accordance with s487(2) of the Companies Act 2006 they are deemed reappointed annually.

**Report of the trustees for the year ending March 2022 (continued)**

**Trustee's responsibility statement**

The Trustees (who are also the directors of Disability Action Yorkshire for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees of the charity to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

**Report of the trustees for the year ending March 2022 (continued)**

**Disclosure of information to auditors:**

Each of the persons who are trustees at the time when the trustees report is approved has confirmed that:

- There is no relevant audit information of which the company's auditors are unaware; and
- Each Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 05/12/2022 and signed on their behalf by:

Neil Revely

N Revely – Chair of Board of Trustees

# Disability Action Yorkshire

## Independent Auditor's Report to the Members of Disability Action Yorkshire

### Opinion

We have audited the financial statements of Disability Action Yorkshire for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK 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 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK 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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# Disability Action Yorkshire

## Independent Auditor's Report to the Members of Disability Action Yorkshire

**Opinions 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 (incorporating the strategic report and the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the Directors' report) has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual 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 returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

# Disability Action Yorkshire

## Independent Auditor's Report to the Members of Disability Action Yorkshire

**Extent to which the audit was considered capable of identifying irregularities, including fraud**

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees/directors and other management, and from inspection of the charitable company's regulatory and legal correspondence. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation), pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising data protection, health and safety, safeguarding and employment legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period; and
- subjective accounting estimates.

Fraud risks arise due to a potential desire to present the financial statements in a differing light to meet management objectives.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

# Disability Action Yorkshire

## Independent Auditor's Report to the Members of Disability Action Yorkshire

**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's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services Limited*

06/12/2022

**Jessica Lawrence**
**Senior Statutory Auditor**

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**For and on behalf of Azets Audit Services Limited**
**Statutory Auditor**

33 Park Place
Leeds
LS1 2RY

# DISABILITY ACTION YORKSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) Year ended 31 March 2022

| INCOME FROM: | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|
| Donations and Legacies | 3 | 310,942 | 51,063 | **362,005** | 146,656 |
| Charitable Activities | 4 | 1,105,311 | - | **1,105,311** | 1,232,905 |
| Other Income - Royalties | | 2,263 | - | **2,263** | 13,058 |
| Investments | 5 | 3,681 | - | **3,681** | 4,359 |
| **TOTAL INCOME** | | 1,422,197 | 51,063 | **1,473,260** | 1,396,978 |
| **EXPENDITURE ON:** | | | | | |
| Raising Funds | 6 | 9,794 | - | **9,794** | 10,392 |
| Charitable Activities | 7 | 1,339,667 | 53,752 | **1,393,419** | 1,484,528 |
| **TOTAL EXPENDITURE** | | 1,349,461 | 53,752 | **1,403,213** | 1,494,920 |
| **Net Income/(Expenditure)** | | 72,736 | (2,689) | **70,047** | (97,942) |
| Losses on revalution of fixed assets | | - | - | **-** | (1,277,563) |
| Gains on investments | 14 | 1,515 | - | **1,515** | 44,766 |
| **NET MOVEMENT IN FUNDS** | | 74,251 | (2,689) | **71,562** | (1,330,739) |
| **Balance Brought Forward at 1 April 2021** | 20 | 1,194,916 | 29,167 | **1,224,083** | 2,554,822 |
| **Balance Carried Forward at 31 March 2022** | 20 | 1,269,167 | 26,478 | **1,295,645** | **1,224,083** |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

A fully detailed Statement of Financial Acitvities for the year ended 31 March 2021 is shown in note 26 of these financial statements.

# DISABILITY ACTION YORKSHIRE

## BALANCE SHEET
## 31 March 2022

**Company registration number: 03013324**

| | Note | 2022 | | 2021 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible Assets | 12 | | 750 | | 8,055 |
| Tangible Assets | 13 | | 552,302 | | 558,428 |
| Investments | 14 | | 221,209 | | 276,812 |
| | | | 774,261 | | 843,295 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 15 | 67,138 | | 124,253 | |
| Cash at Bank and in Hand | | 546,758 | | 375,554 | |
| | | 613,896 | | 499,807 | |
| **CREDITORS: Amounts falling due within one year** | 16 | 92,512 | | 119,019 | |
| **NET CURRENT ASSETS** | | | 521,384 | | 380,788 |
| **TOTAL NET ASSETS** | | | 1,295,645 | | 1,224,083 |
| **FUNDS** | | | | | |
| Unrestricted Funds | | | | | |
| - Designated Funds | 17,20 | | 537,301 | | 540,309 |
| - General Funds | 18,20 | | 731,866 | | 654,607 |
| Restricted Funds | 19,20 | | 26,478 | | 29,167 |
| **TOTAL FUNDS** | | | 1,295,645 | | 1,224,083 |

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The notes on pages 26 to 44 form part of the financial statements.

These financial statements were approved by the trustees on 06/12/2022
and signed on behalf of the trustees by:

*Alison Craggs*

Alison Craggs

Company number: 03013324

## DISABILITY ACTION YORKSHIRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

| | Note | 2022 | | 2021 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Net cash provided by operations** | **24** | | 110,405 | | 60,184 |
| **Cash flow from investing activities:** | | | | | |
| Investment income | | 3,681 | | 4,359 | |
| Purchase of tangible fixed assets | | - | | (6,188) | |
| Purchase of investments | | (12,045) | | (70,081) | |
| Proceeds from sale of investments | | 69,163 | | 57,598 | |
| **Net cash provided by investing activities** | | | 60,799 | | (14,312) |
| **Change in cash and cash equivalents in the year** | | | 171,204 | | 45,872 |
| **Cash and cash equivalents at beginning of the year** | | | 375,554 | | 329,682 |
| **Cash and cash equivalents at end of the year** | | | 546,758 | | 375,554 |

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2022**

### 1. ACCOUNTING POLICIES
The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Charity Information**
The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

b) **Basis of preparation of Financial Statements**
The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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 from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

c) **Going Concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

1. **ACCOUNTING POLICIES (continued)**

d) **Income**

All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Income from government grants and other grants, including grants for the purchase of fixed assets is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Investment income is accounted for when receivable and includes any related tax that is recoverable.

Legacies are accounted for when conditions for the receipt have been met. Material legacies receivable at the year-end are included at their probate value. Legacies are regarded as monies received for investment to provide either fixed assets or additional income for the benefit of present or future generations of disabled people.

e) **Expenditure**

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) **Allocation of Costs**

The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

g) **Direct Charitable Expenditure**

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Training Enterprise, Holiday Lodge and 34 Claro Road.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

1. **ACCOUNTING POLICIES (continued)**

**Other Expenditure**

Other expenditure is analysed under the following two sub-headings:

*Fundraising costs* represent expenditure in relation to staff members who are engaged directly in fundraising, and the related costs of the fundraising department.

*Governance costs* represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

h) **Fund Accounting**

Funds held by the Charity are divided into the following categories:

**Unrestricted General Funds -** these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated Funds -** these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

**Restricted Funds -** these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Monies received for specific purposes within the general activities of the charity and which have been fully expended during the year are treated as unrestricted funds. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

i) **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

j) **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability.

1. **ACCOUNTING POLICIES (continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1. **ACCOUNTING POLICIES (continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

k) **Tangible Fixed Assets**

Tangible fixed assets costing over £250 are capitalised as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

| | | |
|---|---|---|
| Freehold property | - 34 Claro Road | over 50 years |
| | - Holiday Lodge | over 50 years |
| Plant, machinery & equipment | - Computers | over 3 years |
| | - Other | over 5 years |
| | - Vehicles | over 4 years |

Tangible fixed assets are shown net of any impairment losses.

Finance costs incurred in the construction of freehold property have also been capitalised.

Freehold land is not depreciated.

1. **ACCOUNTING POLICIES (continued)**

l) **Intangible Fixed Assets**
Copyrights are amortised, in order to spread their cost over their expected useful life to the Charity, by writing them down to their estimated residual value in equal instalments over 20 years.

Copyrights are valued at probate value when gifted to the Charity.

m) **Fixed Asset Investments**
Fixed asset investments are included in the financial statements at their market value at the balance sheet date, and gross investment income is included on a receivable basis. Realised and unrealised gains and losses on investments are disclosed separately in the financial statements.

n) **Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

o) **Pension Costs**
The Charity contributes to a defined contribution scheme for employees. Contributions paid during the year are charged in the Statement of Financial Activities.

p) **Taxation**
Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

q) **Operating Leases**
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus on a straight line basis over the lease term.

## 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are of the opinion that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 3. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| **Restricted Donations and Grants** | | |
| NYCC covid 19 funding | 30,563 | 46,943 |
| WICS | 10,500 | - |
| WRRF | 10,000 | - |
| George Moore Foundation | - | 3,800 |
| Police and Crime Commissioner | - | 3,760 |
| Morrisons Foundation | - | 3,800 |
| National Lottery Community Fund | - | 21,893 |
| | 51,063 | 80,196 |
| **Unrestricted Donations and Grants** | | |
| Ian Elliott | - | 4,040 |
| Charles Sykes Trust | 4,000 | - |
| Fenton Trust | 4,000 | 4,000 |
| The Haley Trust | 15,000 | - |
| ROCOIL | 5,000 | - |
| West Riding Masonic Charity | 1,500 | 1,500 |
| Linden Trust | 1,000 | 1,000 |
| HBC Covid 19 Business grant | - | 10,000 |
| CJRS furlough grant | 1,451 | 9,704 |
| General Donations | 2,696 | 5,476 |
| | 34,647 | 35,720 |
| **Legacies** | 276,295 | 30,740 |
| **TOTAL DONATIONS AND LEGACIES** | **362,005** | **146,656** |

The Charity benefits greatly from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**
**Year ended 31 March 2022**

**4. INCOME FROM CHARITABLE ACTIVITIES**

| *For the year ended 31 March 2022* | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Generating Funds £ | 2022 £ |
|---|---|---|---|---|---|
| Customer Fees | 810,392 | 251,801 | - | - | 1,062,193 |
| Sales of Furniture (incl Gift Aid) | - | 4,429 | - | - | 4,429 |
| Holiday Lettings | - | - | 17,264 | - | 17,264 |
| DBS Umbrella | - | - | - | 8,497 | 8,497 |
| Warehouse Rental | - | - | - | 8,728 | 8,728 |
| Miscellaneous | - | - | - | 4,200 | 4,200 |
| | 810,392 | 256,230 | 17,264 | 21,425 | 1,105,311 |

| *For the year ended 31 March 2021* | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Generating Funds £ | 2021 £ |
|---|---|---|---|---|---|
| Customer Fees | 946,523 | 266,931 | - | - | 1,213,454 |
| Sales of Furniture (incl Gift Aid) | - | 5,344 | - | - | 5,344 |
| Holiday Lettings | - | - | 4,065 | - | 4,065 |
| DBS Umbrella | - | - | - | 6,042 | 6,042 |
| Miscellaneous | - | - | - | 4,000 | 4,000 |
| | 946,523 | 272,275 | 4,065 | 10,042 | 1,232,905 |

**5. Investment Income**

| | 2022 £ | 2021 £ |
|---|---|---|
| UK Listed Investments | 3,592 | 4,315 |
| Short Term Deposits | 89 | 44 |
| | 3,681 | 4,359 |

**6. COSTS OF RAISING FUNDS**

| | 2022 £ | 2021 £ |
|---|---|---|
| General Fundraising Costs | 2,489 | 2,142 |
| Amortisation of copyright intangible assets | 7,305 | 8,250 |
| | 9,794 | 10,392 |

**NOTES TO THE FINANCIAL STATEMENTS**
**Year ended 31 March 2022**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

| *For the year ended 31 March 2022* | 34 Claro Road £ | Training & Enterprise | Holiday Lodge £ | Raising Funds £ | 2022 £ |
|---|---|---|---|---|---|
| Lease | - | 15,375 | - | - | 15,375 |
| Utilities and Council Tax | 40,454 | - | 1,135 | - | 41,589 |
| Postage and Stationery | 2,182 | 420 | - | - | 2,602 |
| Advertising | 1,800 | 1,800 | - | - | 3,600 |
| Telecommunications and IT | 10,809 | 2,067 | - | - | 12,876 |
| Registration and Subscription Fees | 3,523 | 1,362 | (1,446) | - | 3,439 |
| Vehicle Costs | 2,891 | 1,894 | - | - | 4,785 |
| Repairs and Renewals | 21,186 | 136 | 39 | - | 21,361 |
| Maintenance | 15,090 | - | 8,417 | - | 23,507 |
| Staff Costs | 718,663 | 174,699 | - | - | 893,362 |
| Other Staff Costs | 7,561 | 5,282 | - | - | 12,843 |
| Miscellaneous Inc. Legal Fees and Fundraising | 3,338 | - | 580 | - | 3,918 |
| Medical Supplies and Equipment | 6,235 | 506 | - | - | 6,741 |
| DBS Umbrella Service | - | - | - | 5,899 | 5,899 |
| Insurance | 6,453 | - | 1,500 | - | 7,953 |
| Service User Food and Training | 23,542 | - | - | - | 23,542 |
| Warehouse Costs | - | 1,338 | - | - | 1,338 |
| Trainee Costs | - | 98 | - | - | 98 |
| Depreciation | - | 82 | 3,130 | - | 3,212 |
| | 863,727 | 205,059 | 13,355 | 5,899 | 1,088,040 |
| Support Costs (note 8) | 122,152 | 152,690 | 15,269 | 15,269 | 305,379 |
| | 985,879 | 357,749 | 28,624 | 21,168 | 1,393,419 |

| *For the year ended 31 March 2021* | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Raising Funds £ | 2021 £ |
|---|---|---|---|---|---|
| Lease | - | 45,765 | - | - | 45,765 |
| Utilities and Council Tax | 36,206 | - | 637 | - | 36,843 |
| Postage and Stationery | 1,392 | 247 | - | - | 1,639 |
| Advertising | 1,650 | 1,650 | - | - | 3,300 |
| Telecommunications and IT | 6,699 | 1,215 | - | - | 7,914 |
| Registration and Subscription Fees | 3,535 | 3,059 | 632 | - | 7,226 |
| Vehicle Costs | 5,314 | 2,535 | - | - | 7,849 |
| Repairs and Renewals | 56,087 | 1,066 | 420 | - | 57,573 |
| Maintenance | 14,885 | - | 3,324 | - | 18,209 |
| Staff Costs | 728,872 | 160,287 | - | - | 889,159 |
| Other Staff Costs | 6,772 | 110 | - | - | 6,882 |
| Miscellaneous Inc. Legal Fees and Fundraising | 8,366 | - | 711 | 24,151 | 33,228 |
| Medical Supplies and Equipment | 11,264 | 739 | - | - | 12,003 |
| DBS Umbrella Service | - | - | - | 3,596 | 3,596 |
| Insurance | 4,392 | - | 1,107 | - | 5,499 |
| Service User Food and Training | 23,704 | - | - | - | 23,704 |
| Warehouse Costs | - | 1,116 | - | - | 1,116 |
| Trainee Costs | - | 1,669 | - | - | 1,669 |
| Depreciation | 38,258 | 361 | 3,328 | - | 41,947 |
| | 947,396 | 219,819 | 10,159 | 27,747 | 1,205,121 |
| Support Costs (note 8) | 111,763 | 139,704 | 13,970 | 13,970 | 279,407 |
| | 1,059,159 | 359,523 | 24,129 | 41,717 | 1,484,528 |

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2022**

### 8. SUPPORT COSTS

| | 2022 | 2021 |
|---|---|---|
| **Support costs:** | £ | £ |
| Staff Costs | 143,181 | 155,476 |
| Other Staff Costs | 598 | 1,095 |
| Rent | 56,081 | 23,332 |
| Utilities and Council Tax | 12,984 | 11,795 |
| Insurance | 1,259 | 2,006 |
| Office and Marketing Costs | 4,042 | 20,883 |
| Telecommunications and IT | 16,459 | 16,031 |
| Professional Fees | 28,057 | 9,827 |
| Repairs and Renewals | 12,775 | 10,424 |
| Bank and Investment Fees | 3,856 | 3,608 |
| Maintenance | 3,536 | 3,953 |
| Depreciation | 2,914 | 4,425 |
| Governance (Note 9) | 10,060 | 14,591 |
| Miscellaneous Costs | 9,577 | 1,961 |
| | 305,379 | 279,407 |

### 9. GOVERNANCE COSTS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Auditors' Remuneration - Audit | 5,468 | 5,400 |
| Payroll fees | 3,830 | 3,830 |
| Accountancy Fees and Other Services | - | 4,200 |
| Insurance | 762 | 1,161 |
| | 10,060 | 14,591 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 10. EMPLOYEE INFORMATION

| Average number of persons employed (head count) | 2022 no. | 2021 no. |
|---|---|---|
| Head Office | 5 | 5 |
| Residential Care | 41 | 38 |
| Training & Enterprise | 10 | 11 |
| | 56 | 54 |

| Staff costs during the year | 2022 £ | 2021 £ |
|---|---|---|
| Salaries | 952,449 | 935,938 |
| Social Security Costs | 59,490 | 68,844 |
| Pension Costs | 21,106 | 27,994 |
| Life Assurance Scheme | 3,863 | 7,768 |
| Health Insurance | 6,660 | 4,091 |
| | 1,043,568 | 1,044,635 |

Three members of staff were unfortunately made redundant during the year as a result of the closure of the Furniture Department and Warehouse Space at a cost of £7.5k (2021 - £nil).

One individual earned between £60,000 - £70,000. (2021 - No employees earned over £60,000).

**Key management personnel remuneration**

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of three operations managers (2021 - Chief Executive and four operations managers).

| | 2022 £ | 2021 £ |
|---|---|---|
| Aggregate Salaries | 157,328 | 168,038 |
| Aggregate Social Security Costs | 16,830 | 17,762 |
| Aggregate Pensions | 3,762 | 3,792 |
| Aggregate Health Insurance | 5,838 | 5,078 |
| Total Remuneration | 183,758 | 194,670 |

### 11. TRUSTEE TRANSACTIONS

No remuneration or expenses were paid to any of the Trustees during the year (2021 - £nil).

There were no other related party transactions during the year.

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2022**

### 12. INTANGIBLE FIXED ASSETS

| | Copyrights £ |
|---|---|
| **Cost** | |
| As at 1 April 2021 and 31 March 2022 | 180,150 |
| **Amortisation** | |
| Balance as at 1 April 2021 | 172,095 |
| Charge in the year | 7,305 |
| Balance as at 31 March 2022 | 179,400 |
| **Net Book Value** | |
| As at 31 March 2022 | 750 |
| As at 31 March 2021 | 8,055 |

### 13. TANGIBLE FIXED ASSETS

| | Land & Buildings Claro Road & Holiday Lodge £ | Plant, Machinery & Equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| Balance at 1 April 2021 | 2,318,319 | 562,694 | 2,881,013 |
| Balance at 31 March 2022 | 2,318,319 | 562,694 | 2,881,013 |
| **Depreciation** | | | |
| Balance at 1 April 2021 | 1,789,044 | 533,541 | 2,322,585 |
| Charge for the Year | 552 | 5,574 | 6,126 |
| Balance at 31 March 2022 | 1,789,596 | 539,115 | 2,328,711 |
| **Net Book Value** | | | |
| At 31 March 2022 | 528,723 | 23,579 | 552,302 |
| At 31 March 2021 | 529,275 | 29,153 | 558,428 |

Freehold land with a net book value, after any impairments, of £394,950 (2021 - £394,950) has not been depreciated.

Claro Road was historically valued on the basis of depreciated cost, and if it was still recognised on this basis, it would have a cost of £2,126,376 and a net book value of £1,631,845. As discussed on page 5 of these financial statements, the charity completed the sale of Claro Road in June 2022 with Highstone Housing leasing the building back to the charity, on a peppercorn rent, to continue to run as a residential care home until such time as all of the customers currently living there have moved into the newly built supported housing scheme. Subsequently, these financial statements now value this property at £360,000 which is the value of the sale proceeds.

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2022**

### 14. FIXED ASSET INVESTMENTS

| | 2022 | | 2021 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Total Investments** | | | | |
| Market value at 1 April 2021 | | 276,812 | | 219,563 |
| Additions bought at cost | 12,045 | | 70,081 | |
| Disposals | (69,163) | | (57,598) | |
| Cash difference on net portfolio dealings | | (57,118) | | 12,483 |
| Change in market value | | 1,515 | | 44,766 |
| Market Value at 31 March 2022 | | 221,209 | | 276,812 |
| Historic Cost at 31 March 2022 | | 173,515 | | 223,346 |
| Gains on Investments | | 1,515 | | 44,766 |

**Analysis of Investments**
The investments held at 31 March 2022 fall into the following categories:

| Listed Investments | 2022 £ | 2021 £ |
|---|---|---|
| UK - Managed Funds | 221,209 | 276,812 |
| Total Market Value | 221,209 | 276,812 |

### 15. DEBTORS

| | 2022 £ | 2021 £ |
|---|---|---|
| Trade Debtors | 66,914 | 32,733 |
| Prepayments | 224 | 26,155 |
| Accrued Income | - | 65,365 |
| | 67,138 | 124,253 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 16. CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade Creditors | 25,180 | 14,677 |
| Taxation and Social Security | 16,685 | 16,729 |
| Other Creditors | 4,724 | 54,063 |
| Accruals | 23,153 | 32,013 |
| Deferred Income | 22,769 | 1,537 |
| | 92,512 | 119,019 |

Deferred Income:

| | |
|---|---|
| Deferred Income at 1 April 2021 | 1,537 |
| Amounts released from the previous year | (1,537) |
| Income defered in the year | 22,769 |
| Deferred Income at 31 March 2022 | 22,769 |

At the balance sheet date the charity was holding funds received in advance of providing services to customers, which is fully released in the following financial year.

### 17. DESIGNATED FUNDS

| *As at 31 March 2022* | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|
| Fixed Assets | 379,642 | - | - | 379,642 |
| Training Enterprise | 204 | - | - | 204 |
| Holiday Lodge | 160,463 | - | (3,008) | 157,455 |
| | 540,309 | - | (3,008) | 537,301 |

The Fixed Assets funds including holiday lodge equates to the net book value of the fixed assets held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its charitable activities without them.

| *As at 31 March 2021* | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|
| Fixed Assets | 1,675,938 | - | (1,296,296) | 379,642 |
| Training Enterprise | 204 | - | - | 204 |
| Holiday Lodge | 163,669 | - | (3,206) | 160,463 |
| | 1,839,811 | - | (1,299,502) | 540,309 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 18. UNRESTRICTED FREE FUNDS

At the balance sheet date there were free reserves of £731,116 (2021 - £646,552) of which £509,907 (2021 - £369,740) were held as net current assets and the balance held in investments which can be readily encashed.,

The Board of Trustees will continue to review the level of reserves held on an annual basis.

### 19. RESTRICTED FUNDS

| | Balance at 1 April 2021 | Income | Expenditure | Balance at 31 March 2022 |
|---|---|---|---|---|
| ***As at 31 March 2022*** | **£** | **£** | **£** | **£** |
| Training Enterprise | 5,939 | - | (2,567) | 3,372 |
| Holiday Lodge | 5,010 | - | (122) | 4,888 |
| WICS | - | 10,500 | (10,500) | - |
| WRRF | - | 10,000 | (10,000) | - |
| Generating Funds Inc. LSF | 18,218 | - | - | 18,218 |
| Covid-19 funding | - | 30,563 | (30,563) | - |
| | 29,167 | 51,063 | (53,752) | 26,478 |

Included within the Training Enterprise, Holiday Lodge and Generating Funds Inc. LSF restricted funds are fixed assets with year end values of £3,372, £4,888 and £6,858 respectively. For these restricted funds, DAY received a contributions towards improvements and additions to the fixed assets which are subsequently being depreciated.

Included within the Generating Funds Inc LSF and Covid-19 restricted funds, are amounts received to contribute to specific activities within the activities of the charity, with year end balances of £18,218 and £nil respectively.

| | Balance at 1 April 2020 | Income | Expenditure | Balance at 31 March 2021 |
|---|---|---|---|---|
| ***As at 31 March 2021*** | **£** | **£** | **£** | **£** |
| 34 Claro Road | 29,709 | - | (29,709) | - |
| Training Enterprise | 15,605 | - | (9,666) | 5,939 |
| Holiday Lodge | 5,255 | - | (245) | 5,010 |
| Generating Funds Inc. LSF | 17,067 | 11,360 | (10,209) | 18,218 |
| Covid-19 funding | - | 68,836 | (68,836) | - |
| | 67,636 | 80,196 | (118,665) | 29,167 |

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2022**

### 20. ANALYSIS OF NET ASSETS

| | Unrestricted | | Restricted | Total |
|---|---|---|---|---|
| | General | Designated | | |
| ***As at 31 March 2022*** | **£** | **£** | **£** | **£** |
| **Fixed Assets** | | | | |
| Tangible Assets | - | 536,872 | 15,430 | 552,302 |
| Intangible Assets | 750 | - | - | 750 |
| Investments | 221,209 | - | - | 221,209 |
| **Current Assets** | 602,419 | 429 | 11,048 | 613,896 |
| **Current Liabilities** | (92,512) | - | - | (92,512) |
| | 731,866 | 537,301 | 26,478 | 1,295,645 |

| | Unrestricted | | Restricted | Total |
|---|---|---|---|---|
| | General | Designated | | |
| ***As at 31 March 2021*** | **£** | **£** | **£** | **£** |
| **Fixed Assets** | | | | |
| Tangible Assets | - | 540,309 | 18,119 | 558,428 |
| Intangible Assets | 8,055 | - | - | 8,055 |
| Investments | 276,812 | - | - | 276,812 |
| **Current Assets** | 488,759 | - | 11,048 | 499,807 |
| **Current Liabilities** | (119,019) | - | - | (119,019) |
| | 654,607 | 540,309 | 29,167 | 1,224,083 |

### 21. MEMBERS

The Charitable Company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the Charitable Company being wound up whilst he or she is still a member or within one year of ceasing to be a member.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 22. OTHER FINANCIAL COMMITMENTS

At 31 March 2022 the Charity had commitments in respect of land and buildings as follows:

| **Non-cancellable operating leases expiring:** | **2022** | **2021** |
|---|---|---|
| | **£** | **£** |
| Minimum lease payments within 12 months | 11,531 | 69,188 |
| Minimum lease payments within two to five years | - | 11,531 |
| | 11,531 | 80,719 |

### 23. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2021 - no transactions).

### 24. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **2022** | **2021** |
|---|---|---|
| | **£** | **£** |
| **Net income/(expenditure) for the reporting period** | 71,562 | (1,330,739) |
| ***Adjustments for:*** | | |
| Investment income | (3,681) | (4,359) |
| Depreciation of tangible fixed assets | 6,126 | 46,372 |
| Amortisation on intangible fixed assets | 7,305 | 8,250 |
| Impairment of tangible fixed assets | - | 1,277,563 |
| Gain on investments | (1,515) | (44,766) |
| Decrease in debtors | 57,115 | 87,300 |
| (Decrease)/increase in creditors | (26,507) | 20,563 |
| ***Net cash provided by operating activities*** | 110,405 | 60,184 |

**Net debt**

During the current and comparative years, the charity has not held any debt.

### 25. POST BALANCE SHEET EVENT

The sale of 34 Claro Road to Highstone Developments was completed in June 2022 for £360,000. They are leasing the building back to the charity on a peppercorn rent, to continue to be run as a residential care home until such time as all of the customers currently living there have moved into the supported housing scheme being built on site.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2022

### 26. Comparative Statement of Financial Activities

| INCOME FROM: | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|---|---|---|
| Donations and Legacies | 66,460 | 80,196 | **146,656** |
| Charitable Activities | 1,232,905 | - | **1,232,905** |
| Other income - Royalties | 13,058 | - | **13,058** |
| Investments | 4,359 | - | **4,359** |
| **TOTAL INCOME** | 1,316,782 | 80,196 | **1,396,978** |
| **EXPENDITURE ON:** | | | |
| Raising Funds | 10,392 | - | **10,392** |
| Charitable Activities | 1,392,919 | 91,609 | **1,484,528** |
| **TOTAL EXPENDITURE** | 1,403,311 | 91,609 | **1,494,920** |
| **Net outgoing resources before transfers** | (86,529) | (11,413) | **(97,942)** |
| **Net (Expenditure)** | (86,529) | (11,413) | **(97,942)** |
| Losses on revaluation of fixed assets | (1,250,507) | (27,056) | **(1,277,563)** |
| Gains on Investments | 44,766 | - | **44,766** |
| **NET MOVEMENT IN FUNDS** | (1,292,270) | (38,469) | **(1,330,739)** |
| **Balance Brought Forward at 1 April 2020** | 2,487,186 | 67,636 | **2,554,822** |
| **Balance Carried Forward at 31 March 2021** | 1,194,916 | 29,167 | **1,224,083** |

**DISABILITY ACTION YORKSHIRE**

England & Wales - Charity number 1044373

# Accounts

# DISABILITY ACTION YORKSHIRE

# REPORT AND FINANCIAL STATEMENTS

# YEAR ENDED 31 MARCH 2021

A company limited by guarantee

Company Registration No 3013324
Registered Charity No 1044373

# OFFICERS AND PROFESSIONAL ADVISERS

## TRUSTEES

***Chair***
Neil Revely

***Vice Chair***
Andrew Newton

***Elected Members***
Noel Moriarty
Mike Patterson
Alison Craggs
Susan Papworth
Guy Tweedy (from 6 August 2021)
Andrew Glen (resigned 12 May 2021)

## TREASURER
Alison Craggs

## COMPANY SECRETARY
Jackie Snape

## CHIEF EXECUTIVE
Jackie Snape

## OPERATIONS MANAGERS

| | |
|---|---|
| Felix Bonello | (Finance) |
| Denise Baynton | (Training) |
| Karen Minteh | (Care & Support) |

# OFFICERS AND PROFESSIONAL ADVISERS

## REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS

Unit i4A Hornbeam Park Oval
Harrogate
North Yorkshire
HG2 8RB

Tel: 01423 855410
Fax: 01423 855411
E-mail: admin@da-y.org.uk
Website: www.da-y.org.uk

## AUDITORS

Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

## BANKERS

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

## INVESTMENT ADVISERS

Gore Browne Investment Management
2 Victoria Ave,
Harrogate
HG1 1EL

## INSURANCE ADVISERS

Marsh Commercial
Central House
Beckwith Knowle
Otley Road
Harrogate
HG3 1UF

## SOLICITORS

Raworths LLP Solicitors
89 Station Parade
Harrogate
HG1 1HF

Hempsons
The Exchange
Station Parade
Harrogate
HG1 1DY

**Report of the trustees for the year ending March 2021**

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2021 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

The Officers and Professional Advisers pages on pages 1-2 form part of the Report of the Trustees.

The financial statements comply with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2019).

**PURPOSE AND ACTIVITIES**

The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:

- Information, advice and guidance
- Personal assistance, including residential care
- Training
- Campaigning / Accessibility
- Holiday accommodation

The Trustees' vision for the charity is that all disabled people are empowered to achieve their aspirations and have focused their future planning on three key areas:

- Solution finding
- Equality
- Accessibility

The Trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.

**The focus of our work**

In order to meet the above objectives and vision we provide a number of services and facilities. Our activities are described below and all focus on the provision of high quality services that enable disabled people to live the lifestyle of their choosing and are undertaken to further our charitable purpose for the public benefit.

**Report of the trustees for the year ending March 2021 (continued)**

Strategies to meet those objectives included:

- The provision of a residential service that provides personal care and training in independent living for disabled young people and adults (16-65) with physical disabilities – this is currently under review as explained below
- The provision of community services which support disabled people to live independently (restricted during this year, please see below)
- The provision of training in employability skills and personal development for disabled people
- The provision of holiday accommodation for families with a disabled member
- Using our voice in ensuring that disabled people have equal access to services, homes, work and fulfilled lives
- Compliance with all standards and regulations appropriate to our services, including the Care Quality Commission

**Who uses and benefits from our work?**
Although the objects of the organisation permit the delivery of services throughout England and Wales, the size of the organisation limits our geographical area of delivery to North Yorkshire and in particular the Harrogate area at the present time.

We are committed to the provision of services that are driven by the needs and wishes of disabled people, therefore the users of our services encompass a broad spectrum of society, which primarily includes younger physically disabled people and physically disabled adults. We also provide services to younger people and adults with learning disabilities and sensory impairments. Access to our services is not limited by gender, sexual orientation, ethnicity or any other protected characteristic.

We provide services for disabled people from the age of 16 - 64, with the majority of people that we work with being aged 16 – 30.

**How many people have benefited from our services during the year**

| | **2019/20** | **2020/21** |
|---|---|---|
| 34 Claro Road | 21 | 21 |
| Training | 29 | 34 |
| Community services including buddying | 15 | 0 |
| Holiday Lodge | 143 | 42 |
| Inclusion events | 50+ | 0 |

## What we do and how we do it

This has been an extraordinary year for the organisation with COVID-19 affecting our services throughout the period. The below shows how the pandemic has impacted on what we do as well as the steps we have taken to ensure that, wherever possible, we were able to continue to deliver our services and adapt to the challenges we have faced.

**Residential Care – 34 Claro Road**
34 Claro Road is our purpose-built residential facility for disabled younger people and adults (16-65). It provides accommodation for twenty-two people and is divided into two ten person units with the ethos of the facility being to train those living in the skills they require to live independently.

During the year we have provided a service to 21 people who are all working on developing essential life skills, although in December 2020 that number dropped to 20 with one customer moving to a more appropriate provision. Due to the very low demand for residential care we have been unable to fill that vacancy.

The year has not been an easy one at 34 Claro Road, with life becoming highly restrictive, due to government guidance, for the people that live there. A long period with very tight restrictions on visitors and going out certainly affected the mental wellbeing of the customers. We have developed robust infection control levels which have certainly contributed to the very low numbers of positive cases of COVID-19 we have seen in both the customer and staff groups.

COVID-19 has also had an impact on our finances during the year, expenditure has increased due higher staffing levels to enable effective 'cohorting' of staff, paying full pay to staff who had a COVID related absence from work, paying for alternative staff transport to public transport and, at the beginning of the pandemic, high costs of PPE before this was supplied to us. The increase in expenditure has been slightly offset by a number of COVID related government grants.

Our desire to change the model of service delivery from residential care to supported housing remains resolute, however the pandemic has impacted this adversely with many providers stopping new building work altogether for a period. We were pleased to find a suitable partner in September 2019, and whilst we have still had a number of unforeseen hurdles to overcome our plans are now moving forwards.

## Training

Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults.

Learners come to us through various pathways. Some come to us directly, some on an NYCC funded Personal Learning Pathway, some on supported internships and others funded by NYCC health and adult services.

From April 2020 to September 2020 the physical training environment was fully closed due to COVID-19. This meant that we quickly had to look at new ways to deliver training as well as ensuring support and reducing isolation for learners. With staff working from home we moved very quickly to online learning which included 'friendship groups' and unrestricted online support during working hours to enable participants to continue with their learning and maintain the relationships they had developed with each other. This was very successful with learners saying that while it would never take the place of being in the learning environment it was a very close second. This form of learning did not require as many staff as a physical environment and those who were not needed transferred to 34 Claro Road for the period, with two people going onto furlough due being considered clinically extremely vulnerable.

The re-opening was staged with learners returning to a much more socially distanced environment, working in 'bubbles' with staff wearing PPE and a very regular cleaning regime.

Our experience with remote learning made us realise that this was a very successful mode of delivery, particularly for disabled people who are isolated, live rurally or do not wish to enter a physical environment – particularly during a pandemic. We were pleased to receive a grant from the National Lottery Community Fund which enabled us to employ a member of staff to further develop our online learning offer.

As we continued to provide a service we did not suffer loss of income in this department.

## Holiday Accommodation

Our holiday lodge is situated in Louth, Lincolnshire, on the Kenwick Park Estate and was purpose built to provide accessible self-catering holiday accommodation for disabled people and their families.

**Report of the trustees for the year ending March 2021 (continued)**

COVID-19 impacted on this provision with the lodge being closed for bookings, due to government restrictions, from April – August 2020. Following reopening bookings were slow to come in with many disabled people remaining on the clinically extremely vulnerable list. It was not really until 2021 that we got back to anything like the previous level of bookings.

In order that we can ensure robust cleaning between bookings we have had to introduce a policy of one day's clear break between bookings. This and the low number of bookings during the period have had a negative financial impact on our holiday accommodation.

**Community Services**

Our plans to develop a registered personal care service in the local community have had to be put on hold due to COVID-19. Under current guidance we are unable to use staff across two registered services meaning that as we planned to use staff from 34 Claro Road to deliver services in the community we could not move forwards with this.

We have also had to put our buddying service on hold, again due to COVID-19. At the beginning of the pandemic this was not a permitted service and when more mixing was allowed we found that our volunteer buddies had either found alternative volunteering or did not feel comfortable continuing.

We were able to provide a small service in the community during the lockdowns delivering donated jigsaws and books to people in lockdown, particularly the clinically extremely vulnerable who could not get out.

**Information, Advice & Guidance**

We found that during lockdown the number of people ringing for information, advice and guidance increased slightly although the callers generally just wanted advice on where to get support for shopping, prescriptions etc.

**Campaigning / Accessibility**

Our work in the local business community improving accessibility has been on hold during much of the period, with the staff member working on this project being on furlough leave for the majority of the year.

**Future Plans**

**Strategic Plan**

Our strategic plan covers the period to 2022 and focuses on:

- Solution finding.
- Equality
- Accessibility

**Report of the trustees for the year ending March 2021 (continued)**

**Changing our model of service from residential care to supported housing**
Whilst the pandemic has continued to stall our plans to change our model of service delivery it has in no way weakened the resolve to do so. Having now found a suitable partner we are finally moving forwards with the hope that work will begin on the building in early 2022.

Following a long and unsuccessful search for suitable land for the supported housing development we finally came to the conclusion that the best option was to use the land on which our residential home, 34 Claro Road stands. This has a substantial garden area and backs onto an abandoned playground, owned by the Borough Council who have indicated they would be willing to dispose of this land for housing purposes. The build will take place in two phases with the first phase providing the accommodation for the people living at 34 Claro Road. Once they have moved into their new accommodation the residential home will be demolished and the next phase, which will provide supported housing for other local disabled people, will be built.

In order to obtain the grant needed from Homes England to develop the scheme the housing association need to own the land on which it will be built. We will therefore be selling 34 Claro Road in early 2022 to them and renting the residential home back for a nominal rent. Prior to the decision to sell the property, it was included within our accounts at £1,637,563, this being the value in use; however the sale value is £360,000. This will result in a loss on disposal of £1,277,563 which has been included within this years accounts as an impairment.

**COVID-19 Response and Recovery**
The impact of the pandemic has been felt by the organisation in a number of ways.

Financially the ramifications have been felt mainly at 34 Claro Road with the requirement for higher staffing levels to enable cohorting, to cover staff who were isolating or clinically extremely vulnerable, and to facilitate effective infection control have resulted in increased costs including increased overtime and additional recruitment.

The delay in the development of the supported housing has affected us as there is very limited demand for residential care for younger adults, therefore as people leave we are unable to fill vacancies.

The effect on staff should not be underestimated, particularly at 34 Claro Road they have worked tirelessly and unfortunately, due to the national crisis in social care staffing, there appears to be no respite in this.

We have updated our risk register continually during the pandemic and will continue to do all that we can to mitigate any negative consequences moving through this and in the aftermath.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### Constitution

The charity was incorporated as a company limited by guarantee, company number 03013324 on 24 January 1995 and registered with the charity commission on 22 February 1995, charity number 1044373. The Governing document of the charity is the Memorandum and Articles of Association.

The charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the charity were amended by Special Resolution on 28 March 2011 and 1 December 2016.

### Appointment of Trustees

Members of the Board of Trustees are appointed by members of the charity at the Annual General Meeting. Retiring trustees may, if willing to act, offer themselves for re-election for up to a maximum of 3 consecutive 3 year terms. On expiration of such period one further year must elapse before any such member shall be eligible for re-election.

At the 2020 Annual General Meeting Andrew Glen and Andrew Newton retired by rotation and, being eligible, offered themselves for re-election and were duly appointed. Andrew Glen later resigned on 12 May 2021, we thank him for his considerable service to the charity.

The organisation seeks to ensure that the views of disabled people are appropriately reflected on the Trustee Board along with a broad skill mix. Trustees are appointed using a number of methods, including online advertising and networking, with trustees paying due regard to the makeup of the trustee board reflecting the needs of the community we serve. Trustees have reviewed the skills and experience of the current Board during the year and, although this demonstrated that all areas of good governance were covered by the existing Board, the findings will be used in any future recruitment campaign.

The Trustees have spent much of the year working through the Charity Governance Code to assess their compliance and have developed an action plan to improve their practice and compliance, much of which has been actioned.

## Trustee induction and training

Disability Action Yorkshire is committed to providing training for trustees and staff alike to ensure that they are fully equipped to perform their duties and discharge their responsibilities with due care. Trustees are required to comply with both company law and charity law; they therefore attend an induction session with the Chair and Chief Executive and are issued with a comprehensive induction pack. The training and pack cover:

- The obligations of Trustees, including the Charity Commission Welcome Pack for New Trustees.
- The functions of the organisation and its services.
- The financial position.
- The charity's Strategic Plan.

During the year Trustees have attended external training seminars and events as well as receiving regular online updates.

## Directors

The Trustees are all directors of the company as detailed on page 1. Their responsibilities are set out on page 16.

## Organisation

The Trustees have appointed a Chair, Vice Chair and Treasurer and may appoint other honorary officers from amongst their midst.

The Trustees meet as often as may be required for the proper conduct of the affairs of the charity provided that this is not less than four times in each calendar year and usually on a bi-monthly basis. During the pandemic meetings have been held remotely, which is permitted within our Articles. The Trustees are quorate when at least three Trustees are present. Questions arising at any meeting are decided by a majority of votes. Trustees have one vote, except in the case of an equality of votes when the Chair has a second or casting vote.

The Trustees take strategic decisions at Board meetings and delegate authority for operational matters to the Chief Executive. The Chief Executive is supported by three operations managers who form the Leadership Team.

## Related parties

The directors consider the board of trustees, the chief executive and the leadership team as comprising the key management personnel of the charity in charge of directing and controlling the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or other benefit was paid in the year. Details of trustee expenses are disclosed in note 11 of the accounts.

In the current year no related party transactions were reported.

Trustees disclose all relevant interests and register them with the Chief Executive withdrawing from any discussion or decision where a conflict of interest may arise.

**FINANCIAL REVIEW**

The charity has ended the year with a deficit of £1,330,739 (2020 - £31,800). Whilst the trustees are disappointed with this, it is recognised that the majority of the working deficit was due to the effects of COVID-19, in particular high staff costs at 34 Claro Road to enable effective infection control and losses on furniture warehouse income and holiday lodge bookings. We had high repair costs at 34 Claro Road during the year with the building now showing signs of wear and tear.

The reported deficit also includes £1,277,563 which is the effect of writing down the value of 34 Claro Road. Excluding that write down the net result of the charity is a deficit of £53,176.

Income from charitable activities totalled £1,232,905 compared to £1,312,201 in the previous year.

34 Claro Road generated an income of £946,523 and expenses of £1,059,159 with an inclusion of £111,763 of support costs.

The Training department, which includes the furniture sales warehouse, had an income of £272,275 with expenses of £359,523. This includes £139,704 of support costs.

Income in the holiday accommodation was £4,065 with costs of £24,129 with an inclusion of £13,970 of support costs.

**Grants and Legacies**

Details of grants, donations and legacies are shown in Note 3 to the accounts.

We remain indebted to those who have so generously supported the work of the charity, and particularly during the pandemic.

**Fixed Assets**

Changes in fixed assets during the year are summarised in notes 12 to 14.

**Report of the trustees for the year ending March 2021 (continued)**

**Reserves Policy**
It is Disability Action Yorkshire's policy to use reserves for the following purposes:

1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services.
2. To enable the organisation to manage fluctuations in income and expenditure.
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The Trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

The Trustees, taking into account the nature and size of the business, income and expenditure projections, external guidelines, such as the Charity Commission, and the potential use to which reserves may be put, annually review the appropriate level of reserves. Some areas of the organisation can operate with minimal reserves whilst others, particularly those areas providing residential accommodation, need the security of a far higher level. In the past the Trustees have striven to attain a reserve equivalent to three months general running expenditure.

The Board of Trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

The total funds of the charity are £1,224,083 of which £29,167 are held for restricted purposes and £540,309 have been designated. The designated funds relate to the net book value of assets used for charitable purpose, less any outstanding payments, has been created to show clearly the level of funds dedicated to the holding of these assets.

The charity is currently holding free reserves of £646,552 of which £369,740 is held in net current assets. Three months' expenditure is expected to equate to approximately £365,000 over the coming year. The trustees are satisfied that the level of reserves is appropriate to the future plans of the organisation.

## Investments

### Investment Powers
The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The Trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the Trustees beforehand.

### Investment Philosophy
The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

### Investment Policy
The Trustees have not requested that the Investment Management Company should vary its ethical investment policy.

### Gross Income from Investments
The Trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

### Investment Performance
The value of investments held has increased to £276,812 during the course of the year from £219,563.

### Fundraising
Income raised through fundraising and general donations in the year was £146,656.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by Harrogate Borough Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:

- Gift Aid Rules
- Charities Act 1991
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

**Pay policy for senior staff**

The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with inflation. As with all posts in the organisation, pay is reviewed as and when posts become vacant to ensure that the remuneration is fair and in line with similar roles in other organisations. Remuneration levels take into account: levels of accountability, specialist skills and experience required and responsibility for staff and customers.

**PEOPLE**

At the year-end Disability Action Yorkshire employed an average of 54 staff compared with an average of 52 staff last year.

Staff employed hold a variety of skills, qualifications and experience which includes care and support staff, domestic staff, administrators, finance staff, training staff and warehouse staff.

The leadership team are all qualified and experienced within their field and continuous personal development ensures that the number and types of qualifications held by all staff is increasing.

**Risk Management**
The Trustees have a risk management strategy which comprises:

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

The principal current risk is in regard to our development and diversification plans which could result in a loss of income should decisions be made based on poor information with no financial input and with no project planning. There is also a risk of loss of reputation. This is mitigated by the development of a project plan with key milestones and regular reporting, a full viability and options appraisal, including financial appraisal and a clear consultation process.

The Trustees have revised the risk strategy to ensure that the potential risks related to COVID-19 are identified and mitigated wherever possible.

The trustees are confident that the proposed changes to the organisation are in line with what our beneficiaries are telling us they want, and need, to enable them to achieve their aspirations and life goals. By not implementing changes to the organisation the trustees would be putting the organisation at greater risk of loss of customers in the longer term.

**GOING CONCERN**
The organisation has extensive cash and other liquid resources and has no requirement for external funding. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements

**AUDITORS**
Azets Audit Services Limited were appointed auditor to the charitable company following their acquisition of the trade of Garbutt & Elliott Audit Limited on 1 December 2021. In accordance with s487(2) of the Companies Act 2006 they are deemed reappointed annually.

**Report of the trustees for the year ending March 2021 (continued)**

**Trustee's responsibility statement**

The Trustees (who are also the directors of Disability Action Yorkshire for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees of the charity to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

**Report of the trustees for the year ending March 2021 (continued)**

**Disclosure of information to auditors:**

Each of the persons who are Trustees at the time when the Trustees report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the company's auditors are aware; and
- That Trustees has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 13/12/2021 and signed on their behalf by:

*N Revely*

**N Revely**
Chair

## INDEPENDENT AUDITOR'S REPORT
## TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE

### Opinion

We have audited the financial statements of Disability Action Yorkshire (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements. 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 2021 and of 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report included within 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 returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of Trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or

- the Trustees were not entitled to 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 statement of Trustees' responsibilities, the Trustees, who are also the Directors of the charity for the purpose 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 charity'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.

**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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the directors and other management, and from inspection of the charitable company's regulatory and legal correspondence. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation), pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising environmental, health and safety and employment legislation, and, in the current climate, Covid 19 regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income; and
- subjective accounting estimates

Both fraud risks arise due to a potential desire to present weaker results due to an incentive to obtain further funding and public support via donations.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was recognised in the correct period and any restrictions recognised.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

**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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services Limited*

**Laura Masheder (Senior Statutory Auditor)**
**for and on behalf of Azets Audit Services Limited**

14/12/2021

**Chartered Accountants**
**Statutory Auditor**

Triune Court
Monks Cross Drive
York
YO32 9GZ

# DISABILITY ACTION YORKSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) Year ended 31 March 2021

| INCOME FROM: | | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|
| Donations and Legacies | 3 | 66,460 | 80,196 | **146,656** | 28,108 |
| Charitable Activities | 4 | 1,232,905 | - | **1,232,905** | 1,312,201 |
| Other Income - Royalties | | 13,058 | - | **13,058** | 22,867 |
| Investments | 5 | 4,359 | - | **4,359** | 5,521 |
| **TOTAL INCOME** | | 1,316,782 | 80,196 | **1,396,978** | 1,368,697 |
| **EXPENDITURE ON:** | | | | | |
| Raising Funds | 6 | 10,392 | - | **10,392** | 17,612 |
| Charitable Activities | 7 | 1,392,919 | 91,609 | **1,484,528** | 1,371,685 |
| **TOTAL EXPENDITURE** | | 1,403,311 | 91,609 | **1,494,920** | 1,389,297 |
| **Net (Expenditure)/Income** | | (86,529) | (11,413) | **(97,942)** | (20,600) |
| Losses on revalution of fixed assets | 13 | (1,250,507) | (27,056) | **(1,277,563)** | - |
| Gains/(losses) on investments | 14 | 44,766 | - | **44,766** | (11,200) |
| **NET MOVEMENT IN FUNDS** | | (1,292,270) | (38,469) | **(1,330,739)** | (31,800) |
| **Balance Brought Forward at 1 April 2020** | 20 | 2,487,186 | 67,636 | **2,554,822** | 2,586,622 |
| **Balance Carried Forward at 31 March 2021** | 20 | 1,194,916 | 29,167 | **1,224,083** | **2,554,822** |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

A fully detailed Statement of Financial Acitvities for the year ended 31 March 2020 is shown on note 25 of these financial statements.

# DISABILITY ACTION YORKSHIRE

## BALANCE SHEET
## 31 March 2021

**Company registration number: 03013324**

| | Note | 2021 | | 2020 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible Assets | 12 | | 8,055 | | 16,305 |
| Tangible Assets | 13 | | 558,428 | | 1,876,175 |
| Investments | 14 | | 276,812 | | 219,563 |
| | | | 843,295 | | 2,112,043 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 15 | 124,253 | | 211,553 | |
| Cash at Bank and in Hand | | 375,554 | | 329,682 | |
| | | 499,807 | | 541,235 | |
| **CREDITORS: Amounts falling due within one year** | 16 | 119,019 | | 98,456 | |
| **NET CURRENT ASSETS** | | | 380,788 | | 442,779 |
| **TOTAL NET ASSETS** | | | 1,224,083 | | 2,554,822 |
| **FUNDS** | | | | | |
| Unrestricted Funds | | | | | |
| - Designated Funds | 17,20 | | 540,309 | | 1,839,811 |
| - General Funds | 18,20 | | 654,607 | | 647,375 |
| Restricted Funds | 19,20 | | 29,167 | | 67,636 |
| **TOTAL FUNDS** | | | 1,224,083 | | 2,554,822 |

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The notes on pages 26 to 44 form part of the financial statements.

These financial statements were approved by the trustees on 14/12/2021
and signed on behalf of the trustees by:

AC Craggs

Alison Craggs

# DISABILITY ACTION YORKSHIRE

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

| | 2021 | | 2020 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Net cash provided by/(used in) operations (Note 24)** | | 60,184 | | (27,142) |
| **Cash flow from investing activities:** | | | | |
| Investment income | 4,359 | | 5,521 | |
| Purchase of tangible fixed assets | (6,188) | | - | |
| Purchase of investments | (70,081) | | (12,330) | |
| Proceeds from sale of investments | 57,598 | | 11,628 | |
| **Net cash provided by investing activities** | | (14,312) | | 4,819 |
| **Change in cash and cash equivalents in the year** | | 45,872 | | (22,323) |
| **Cash and cash equivalents at beginning of the year** | | 329,682 | | 352,005 |
| **Cash and cash equivalents at end of the year** | | 375,554 | | 329,682 |

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2021**

1. **ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) **Charity Information**

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

b) **Basis of preparation of Financial Statements**

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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 from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

c) **Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1. **ACCOUNTING POLICIES (continued)**

d) **Income**

All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

Investment income is accounted for when receivable and includes any related tax that is recoverable.

Legacies are accounted for when conditions for the receipt have been met. Material legacies receivable at the year-end are included at their probate value. Legacies are regarded as monies received for investment to provide either fixed assets or additional income for the benefit of present or future generations of disabled people.

e) **Expenditure**

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) **Allocation of Costs**

The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

g) **Direct Charitable Expenditure**

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Training Enterprise, Holiday Lodge and 34 Claro Road.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

1. **ACCOUNTING POLICIES (continued)**

**Other Expenditure**

Other expenditure is analysed under the following two sub-headings:

*Fundraising costs* represent expenditure in relation to staff members who are engaged directly in fundraising, and the related costs of the fundraising department.

*Governance costs* represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

h) **Fund Accounting**

Funds held by the Charity are divided into the following categories:

**Unrestricted General Funds** - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated Funds -** these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

**Restricted Funds -** these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Monies received for specific purposes within the general activities of the charity and which have been fully expended during the year are treated as unrestricted funds. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

i) **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

j) **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability

1. **ACCOUNTING POLICIES (continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1. **ACCOUNTING POLICIES (continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

k) **Tangible Fixed Assets**

Tangible fixed assets costing over £250 are capital as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

| | | |
|---|---|---|
| Freehold property | - 34 Claro Road | over 50 years |
| | - Holiday Lodge | over 50 years |
| Leasehold improvements | - Hornbeam Park | over the period of the lease |
| Plant, machinery & equipment | - Computers | over 3 years |
| | - Other | over 5 years |
| | - Vehicles | over 4 years |

Tangible fixed assets are shown net of any impairment losses.

Finance costs incurred in the construction of freehold property have also been capitalised.

Freehold land is not depreciated.

1. **ACCOUNTING POLICIES (continued)**

l) **Intangible Fixed Assets**

Copyrights are amortised, in order to spread their cost over their expected useful life to the Charity, by writing them down to their estimated residual value in equal instalments over 20 years.

Copyrights are valued at probate value when gifted to the Charity.

m) **Fixed Asset Investments**

Fixed asset investments are included in the financial statements at their market value at the balance sheet date, and gross investment income is included on a receivable basis. Realised and unrealised gains and losses on investments are disclosed separately in the financial statements.

n) **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

o) **Pension Costs**

The Charity contributes to a defined contribution scheme for employees. Contributions paid during the year are charged in the Statement of Financial Activities.

p) **Taxation**

Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

q) **Operating Leases**

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

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

#### Key judgements

***Fixed asset impairment***

Claro Road was historically valued on the basis of depreciated replacement cost, and if it was still recognised on this basis, it would have a cost of £2,126,376 and a net book value of £1,672,091. As discussed on page 8 of these financial statements, the charity is currently in the process of selling this property, as part of an agreement that will see new accomodation being built for the charity. Subsequently, these financial statements now value this property at £360,000, which is the expected proceeds from sale.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 3. DONATIONS AND LEGACIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| **Restricted Donations and Grants** | | |
| NYCC covid 19 funding | 46,943 | - |
| George Moore Foundation | 3,800 | - |
| Police and Crime Commissioner | 3,760 | - |
| Morrisons Foundation | 3,800 | - |
| National Lottery Community Fund | 21,893 | 9,100 |
| Other | - | 50 |
| | 80,196 | 9,150 |
| **Unrestricted Donations and Grants** | | |
| Ian Elliott | 4,040 | - |
| Charles Sykes Trust | - | 2,500 |
| Fenton Trust | 4,000 | 4,000 |
| Rotary Club | - | 1,140 |
| West Riding Masonic Charity | 1,500 | - |
| Linden Trust | 1,000 | - |
| HBC Covid 19 Business grant | 10,000 | - |
| CJRS furlough grant | 9,704 | - |
| General Donations | 5,476 | 6,909 |
| | 35,720 | 14,549 |
| **Legacies** | 30,740 | 4,409 |
| **TOTAL DONATIONS AND LEGACIES** | **146,656** | **28,108** |

The Charity benefits greatly from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**
**Year ended 31 March 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

| *For the year ended 31 March 2021* | 34 Claro Road £ | Training enterprise £ | Holiday Lodge £ | Generating Funds £ | 2021 £ |
|---|---|---|---|---|---|
| Customer Fees | 946,523 | 266,931 | - | - | 1,213,454 |
| Sales of Furniture (incl Gift Aid) | - | 5,344 | - | - | 5,344 |
| Holiday Lettings | - | - | 4,065 | - | 4,065 |
| DBS Umbrella | - | - | - | 6,042 | 6,042 |
| Miscellaneous | - | - | - | 4,000 | 4,000 |
| | 946,523 | 272,275 | 4,065 | 10,042 | 1,232,905 |

| *For the year ended 31 March 2020* | 34 Claro Road £ | Training enterprise £ | Holiday Lodge £ | Generating Funds £ | 2020 £ |
|---|---|---|---|---|---|
| Customer Fees | 910,337 | 335,272 | - | - | 1,245,609 |
| Sales of Furniture (incl Gift Aid) | - | 29,998 | - | - | 29,998 |
| Holiday Lettings | - | - | 20,544 | - | 20,544 |
| DBS Umbrella | - | - | - | 10,142 | 10,142 |
| Training Room | - | - | - | 2,908 | 2,908 |
| Miscellaneous | - | - | - | 3,000 | 3,000 |
| | 910,337 | 365,270 | 20,544 | 16,050 | 1,312,201 |

**5. Investment Income**

| | 2021 £ | 2020 £ |
|---|---|---|
| UK Listed Investments | 4,315 | 4,717 |
| Short Term Deposits | 44 | 804 |
| | 4,359 | 5,521 |

**6. COSTS OF RAISING FUNDS**

| | 2021 £ | 2020 £ |
|---|---|---|
| Royalties | - | 6,409 |
| General Fundraising Costs | 2,142 | 2,203 |
| Amortisation of copyright intangible assets | 8,250 | 9,000 |
| | 10,392 | 17,612 |

**NOTES TO THE FINANCIAL STATEMENTS**
**Year ended 31 March 2021**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

| *For the year ended 31 March 2021* | 34 Claro Road £ | Training Enterprise | Holiday Lodge £ | Raising Funds £ | 2021 £ |
|---|---|---|---|---|---|
| Lease | - | 45,765 | - | - | 45,765 |
| Utilities and Council Tax | 36,206 | - | 637 | - | 36,843 |
| Postage and Stationery | 1,392 | 247 | - | - | 1,639 |
| Advertising | 1,650 | 1,650 | - | - | 3,300 |
| Telecommunications and IT | 6,699 | 1,215 | - | - | 7,914 |
| Registration and Subscription Fees | 3,535 | 3,059 | 632 | - | 7,226 |
| Vehicle Costs | 5,314 | 2,535 | - | - | 7,849 |
| Repairs and Renewals | 56,087 | 1,066 | 420 | - | 57,573 |
| Maintenance | 14,885 | - | 3,324 | - | 18,209 |
| Staff Costs | 728,872 | 160,287 | - | - | 889,159 |
| Other Staff Costs | 6,772 | 110 | - | - | 6,882 |
| Miscellaneous Inc. Legal Fees and Fundraising | 8,366 | - | 711 | 24,151 | 33,228 |
| Medical Supplies and Equipment | 11,264 | 739 | - | - | 12,003 |
| DBS Umbrella Service | - | - | - | 3,596 | 3,596 |
| Insurance | 4,392 | - | 1,107 | - | 5,499 |
| Service User Food and Training | 23,704 | - | - | - | 23,704 |
| Warehouse Costs | - | 1,116 | - | - | 1,116 |
| Trainee Costs | - | 1,669 | - | - | 1,669 |
| Depreciation | 38,258 | 361 | 3,328 | - | 41,947 |
| | 947,396 | 219,819 | 10,159 | 27,747 | 1,205,121 |
| Support Costs (note 8) | 111,763 | 139,704 | 13,970 | 13,970 | 279,407 |
| | 1,059,159 | 359,523 | 24,129 | 41,717 | 1,484,528 |

| *For the year ended 31 March 2020* | 34 Claro Road £ | Training Enterprise £ | Holiday Lodge £ | Raising Funds £ | 2020 £ |
|---|---|---|---|---|---|
| Lease | - | 43,814 | - | - | 43,814 |
| Utilities and Council Tax | 26,860 | - | 2,450 | - | 29,310 |
| Postage and Stationery | 786 | 25 | - | - | 811 |
| Advertising | 1,900 | 1,900 | - | - | 3,800 |
| Telecommunications and IT | 3,885 | 1,353 | - | - | 5,238 |
| Registration and Subscription Fees | 3,970 | 2,571 | 1,804 | - | 8,345 |
| Vehicle Costs | 3,160 | 3,298 | - | - | 6,458 |
| Repairs and Renewals | 43,781 | 543 | 3,053 | - | 47,377 |
| Maintenance | 11,423 | - | 3,177 | - | 14,600 |
| Staff Costs | 626,777 | 171,319 | - | - | 798,096 |
| Other Staff Costs | 28,164 | 1,948 | - | - | 30,112 |
| Miscellaneous Inc. Legal Fees and Fundraising | 1,358 | 2,546 | 971 | 16,347 | 21,222 |
| Medical Supplies and Equipment | 10,294 | 887 | - | - | 11,181 |
| DBS Umbrella Service | - | - | - | 7,881 | 7,881 |
| Insurance | 4,423 | - | 1,117 | - | 5,540 |
| Service User Food and Training | 24,212 | - | - | - | 24,212 |
| Warehouse Costs | - | 2,667 | - | - | 2,667 |
| Trainee Costs | - | 5,511 | - | - | 5,511 |
| Depreciation | 40,468 | 1,087 | 3,646 | - | 45,201 |
| | 831,461 | 239,469 | 16,218 | 24,228 | 1,111,376 |
| Support Costs (note 8) | 104,124 | 130,155 | 13,015 | 13,015 | 260,309 |
| | 935,585 | 369,624 | 29,233 | 37,243 | 1,371,685 |

## NOTES TO THE FINANCIAL STATEMENTS
**Year ended 31 March 2021**

### 8. SUPPORT COSTS

| | 2021 | 2020 |
|---|---|---|
| **Support costs:** | **£** | **£** |
| Staff Costs | 155,476 | 148,650 |
| Other Staff Costs | 1,095 | 2,963 |
| Rent | 23,332 | 21,178 |
| Utilities and Council Tax | 11,795 | 12,736 |
| Insurance | 2,006 | 2,020 |
| Office and Marketing Costs | 20,883 | 8,807 |
| Telecommunications and IT | 16,031 | 12,686 |
| Professional Fees | 9,827 | 13,014 |
| Repairs and Renewals | 10,424 | 6,163 |
| Bank and Investment Fees | 3,608 | 2,706 |
| Maintenance | 3,953 | 6,147 |
| Travel Costs | - | 135 |
| Depreciation | 4,425 | 12,592 |
| Governance (Note 9) | 14,591 | 8,455 |
| Miscellaneous Costs | 1,961 | 2,057 |
| | 279,407 | 260,309 |

### 9. GOVERNANCE COSTS

| | 2021 | 2020 |
|---|---|---|
| | **£** | **£** |
| Auditors' Remuneration - Audit | 5,400 | 4,450 |
| Payroll fees | 3,830 | 840 |
| Accountancy Fees and Other Services | 4,200 | 1,997 |
| Insurance | 1,161 | 1,168 |
| | 14,591 | 8,455 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 10. EMPLOYEE INFORMATION

| Average number of persons employed (head count) | 2021 no. | 2020 no. |
|---|---|---|
| Head Office | 5 | 5 |
| Residential Care | 38 | 35 |
| Training Enterprise | 11 | 12 |
| | 54 | 52 |

| Staff costs during the year | 2021 £ | 2020 £ |
|---|---|---|
| Salaries | 935,938 | 856,036 |
| Social Security Costs | 68,844 | 62,517 |
| Pension Costs | 27,994 | 20,267 |
| Life Assurance Scheme | 7,768 | 3,153 |
| Health Insurance | 4,091 | 4,773 |
| | 1,044,635 | 946,746 |

No employees earned over £60,000 in the year (2020 - no employees).

**Key management personnel remuneration**

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of four operations managers (2020 - Chief Executive and five operations managers).

| | 2021 £ | 2020 £ |
|---|---|---|
| Aggregate Salaries | 168,038 | 177,990 |
| Aggregate Social Security Costs | 17,762 | 18,609 |
| Aggregate Pensions | 3,792 | 4,451 |
| Aggregate Health Insurance | 5,078 | 4,774 |
| Total Remuneration | 194,670 | 205,824 |

### 11. TRUSTEE TRANSACTIONS

No remuneration or expenses were paid to any of the Trustees during the year (2020 - £nil).

There were no other related party transactions during the year.

## 12. INTANGIBLE FIXED ASSETS

| | Copyrights £ |
|---|---|
| **Cost** | |
| As at 1 April 2020 and 31 March 2021 | 180,150 |
| **Amortisation** | |
| Balance as at 1 April 2020 | 163,845 |
| Charge in the year | 8,250 |
| Balance as at 31 March 2021 | 172,095 |
| **Net Book Value** | |
| As at 31 March 2021 | 8,055 |
| As at 31 March 2020 | 16,305 |

## 13. TANGIBLE FIXED ASSETS

| | Land & Buildings Claro Road & Holiday Lodge £ | Plant, Machinery & Equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| Balance at 1 April 2020 | 2,318,319 | 556,506 | 2,874,825 |
| Additions | - | 6,188 | 6,188 |
| Balance at 31 March 2021 | 2,318,319 | 562,694 | 2,881,013 |
| **Depreciation** | | | |
| Balance at 1 April 2020 | 476,006 | 522,644 | 998,650 |
| Charge for the Year | 35,475 | 10,897 | 46,372 |
| Impairment | 1,277,563 | - | 1,277,563 |
| Balance at 31 March 2021 | 1,789,044 | 533,541 | 2,322,585 |
| **Net Book Value** | | | |
| At 31 March 2021 | 529,275 | 29,153 | 558,428 |
| At 31 March 2020 | 1,842,313 | 33,862 | 1,876,175 |

Freehold land with a net book value, after any impairments, of £394,950 (2020 - £434,950) has not been depreciated.

Claro Road was historically valued on the basis of depreciated cost, and if it was still recognised on this basis, it would have a cost of £2,126,376 and a net book value of £1,672,091. As discussed on page 8 of these financial statements, the charity is currently in the process of selling this property, as part of an agreement that will see new accomodation being built for the charity. Subsequently, these financial statements now value this property at £360,000, which is the expected sale proceeds with reference to a professional valuation performed in accordance with the requirements of Section 114 of the Charities Act 2011.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 14. FIXED ASSET INVESTMENTS

| | 2021 | | 2020 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Total Investments** | | | | |
| Market value at 1 April 2020 | | 219,563 | | 230,061 |
| Additions bought at cost | 70,081 | | 12,330 | |
| Disposals | (57,598) | | (11,628) | |
| Cash difference on net portfolio dealings | | 12,483 | | 702 |
| Change in market value | | 44,766 | | (11,200) |
| Market Value at 31 March 2021 | | 276,812 | | 219,563 |
| Historic Cost at 31 March 2021 | | 223,346 | | 210,376 |
| Gains/(Losses) on Investments | | 44,766 | | (11,200) |

**Analysis of Investments**

The investments held at 31 March 2021 fall into the following categories:

| Listed Investments | 2021 £ | 2020 £ |
|---|---|---|
| UK - Fixed Interest | - | 38,715 |
| UK - Managed Funds | 276,812 | 180,848 |
| Total Market Value | 276,812 | 219,563 |

### 15. DEBTORS

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade Debtors | 32,733 | 131,266 |
| Prepayments | 26,155 | 37,293 |
| Accrued Income | 65,365 | 42,994 |
| | 124,253 | 211,553 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 16. CREDITORS: Amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade Creditors | 14,677 | 38,961 |
| Taxation and Social Security | 16,729 | 15,384 |
| Other Creditors | 54,063 | 7,692 |
| Accruals | 32,013 | 30,058 |
| Deferred Income | 1,537 | 6,361 |
| | 119,019 | 98,456 |

Deferred Income:

| | |
|---|---|
| Deferred Income at 1 April 2020 | 6,361 |
| Income deferred in the year | (6,361) |
| Amounts released from the previous year | 1,537 |
| Deferred Income at 31 March 2021 | 1,537 |

At the balance sheet date the charity was holding funds received in advance of providing services to customers, which is fully released in the following financial year.

### 17. DESIGNATED FUNDS

| *As at 31 March 2021* | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|
| Fixed Assets | 1,675,938 | - | (1,296,296) | 379,642 |
| Training Enterprise | 204 | - | - | 204 |
| Holiday Lodge | 163,669 | - | (3,206) | 160,463 |
| | 1,839,811 | - | (1,299,502) | 540,309 |

The Fixed Assets funds including holiday lodge equates to the net book value of the fixed assets held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its charitable activities without them.

| *As at 31 March 2020* | Balance at 1 April 2019 £ | Income £ | Expenditure £ | Balance at 31 March 2020 £ |
|---|---|---|---|---|
| Fixed Assets | 1,715,633 | - | (39,695) | 1,675,938 |
| Training Enterprise | 204 | - | - | 204 |
| Holiday Lodge | 167,193 | - | (3,524) | 163,669 |
| | 1,883,030 | - | (43,219) | 1,839,811 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 18. UNRESTRICTED FREE FUNDS

At the balance sheet date there were free reserves of £646,552 (2020 - £631,070) of which £369,740 (2020 - £411,507) were held as net current assets and the balance held in investments which can be readily encashed.

The Board of Trustees will continue to review the level of reserves held on an annual basis.

### 19. RESTRICTED FUNDS

| | Balance at 1 April 2020 | Income | Expenditure | Balance at 31 March 2021 |
|---|---|---|---|---|
| ***As at 31 March 2021*** | **£** | **£** | **£** | **£** |
| 34 Claro Road | 29,709 | - | (29,709) | - |
| Training Enterprise | 15,605 | - | (9,666) | 5,939 |
| Holiday Lodge | 5,255 | - | (245) | 5,010 |
| Generating Funds Inc. LSF | 17,067 | 11,360 | (10,209) | 18,218 |
| Covid-19 funding | - | 68,836 | (68,836) | - |
| | 67,636 | 80,196 | (118,665) | 29,167 |

Included within the 34 Claro Road, Training Enterprise, Holiday Lodge and Generating Funds Inc. LSF restricted funds are fixed assets with year end values of £nil, £5,939, £5,010 and £6,858 respectively. For these restricted funds, DAY received a contributions towards improvements and additions to the fixed assets which are subsequently being depreciated.

Included within the Generating Funds Inc LSF and Covid-19 restricted funds, are amounts received to contribute to specific activities within the activities of the charity, with year end balances of £11,360 and £nil respectively.

| | Balance at 1 April 2019 | Income | Expenditure | Balance at 31 March 2020 |
|---|---|---|---|---|
| ***As at 31 March 2020*** | **£** | **£** | **£** | **£** |
| 34 Claro Road | 36,065 | - | (6,356) | 29,709 |
| Training Enterprise | 25,492 | - | (9,887) | 15,605 |
| Holiday Lodge | 5,255 | - | - | 5,255 |
| Generating Funds Inc. LSF | 22,313 | 9,150 | (14,396) | 17,067 |
| | 89,125 | 9,150 | (30,639) | 67,636 |

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 20. ANALYSIS OF NET ASSETS

| | Unrestricted | | Restricted | Total |
|---|---|---|---|---|
| | General | Designated | | |
| ***As at 31 March 2021*** | **£** | **£** | **£** | **£** |
| **Fixed Assets** | | | | |
| Tangible Assets | - | 540,309 | 18,119 | 558,428 |
| Intangible Assets | 8,055 | - | - | 8,055 |
| Investments | 276,812 | - | - | 276,812 |
| **Current Assets** | 488,759 | - | 11,048 | 499,807 |
| **Current Liabilities** | (119,019) | - | - | (119,019) |
| | 654,607 | 540,309 | 29,167 | 1,224,083 |

| | Unrestricted | | Restricted | Total |
|---|---|---|---|---|
| | General | Designated | | |
| ***As at 31 March 2020*** | **£** | **£** | **£** | **£** |
| **Fixed Assets** | | | | |
| Tangible Assets | - | 1,837,408 | 38,767 | 1,876,175 |
| Intangible Assets | 16,305 | - | - | 16,305 |
| Investments | 219,563 | - | - | 219,563 |
| **Current Assets** | 509,963 | 2,403 | 28,869 | 541,235 |
| **Current Liabilities** | (98,456) | - | - | (98,456) |
| | 647,375 | 1,839,811 | 67,636 | 2,554,822 |

### 21. MEMBERS

The Charitable Company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the Charitable Company being wound up whilst he or she is still a member or within one year of ceasing to be a member.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 22. OTHER FINANCIAL COMMITMENTS

At 31 March 2021 the Charity had commitments in respect of land and buildings as follows:

| **Non-cancellable operating leases expiring:** | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| Minimum lease payments within 12 months | 14,000 | 15,436 |
| Minimum lease payments within two to five years | - | - |
| Minimum lease payments beyond five years | - | - |
| | 14,000 | 15,436 |

### 23. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2020 - no transactions).

### 24. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| **Net income/(expenditure) for the reporting period** | (1,330,739) | (31,800) |
| ***Adjustments for:*** | | |
| Investment income | (4,359) | (5,521) |
| Depreciation of tangible fixed assets | 46,372 | 57,794 |
| Amortisation on intangible fixed assets | 8,250 | 9,000 |
| Impairment of tangible fixed assets | 1,277,563 | - |
| (Gain)/loss on investments | (44,766) | 11,200 |
| Decrease/(increase) in debtors | 87,300 | (97,325) |
| Increase/(decrease) in creditors | 20,563 | 29,510 |
| ***Net cash provided by/(used in) operating activities*** | 60,184 | (27,142) |

**Net debt**
During the current and comparative years, the charity has not held any debt.

## NOTES TO THE FINANCIAL STATEMENTS
## Year ended 31 March 2021

### 25. Comparative Statement of Financial Activities

| INCOME FROM: | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|---|---|---|---|
| Donations and Legacies | 18,958 | 9,150 | **28,108** |
| Charitable Activities | 1,312,201 | - | **1,312,201** |
| Other income - Royalties | 22,867 | - | **22,867** |
| Investments | 5,521 | - | **5,521** |
| **TOTAL INCOME** | 1,359,547 | 9,150 | **1,368,697** |
| **EXPENDITURE ON:** | | | |
| Raising Funds | 17,612 | - | **17,612** |
| Charitable Activities | 1,341,046 | 30,639 | **1,371,685** |
| **TOTAL EXPENDITURE** | 1,358,658 | 30,639 | **1,389,297** |
| **Net Income/(Expenditure)** | 889 | (21,489) | **(20,600)** |
| (Losses) on Investments | (11,200) | - | **(11,200)** |
| **NET MOVEMENT IN FUNDS** | (10,311) | (21,489) | **(31,800)** |
| **Balance Brought Forward at 1 April 2019** | 2,497,497 | 89,125 | **2,586,622** |
| **Balance Carried Forward at 31 March 2020** | 2,487,186 | 67,636 | **2,554,822** |