

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

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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



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.



Report of the trustees for the year ending March 2021 (continued)

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)

- 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)

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

		Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME FROM:					
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		<u>1,316,782</u>	<u>80,196</u>	<u>1,396,978</u>	<u>1,368,697</u>
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		<u>1,403,311</u>	<u>91,609</u>	<u>1,494,920</u>	<u>1,389,297</u>
Net (Expenditure)/Income		(86,529)	(11,413)	(97,942)	(20,600)
Losses on revaluation 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		<u>(1,292,270)</u>	<u>(38,469)</u>	<u>(1,330,739)</u>	<u>(31,800)</u>
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	<u><u>1,194,916</u></u>	<u><u>29,167</u></u>	<u><u>1,224,083</u></u>	<u><u>2,554,822</u></u>

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 Activities 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	<u>276,812</u>	<u>219,563</u>
		843,295	2,112,043
CURRENT ASSETS			
Debtors	15	124,253	211,553
Cash at Bank and in Hand		<u>375,554</u>	<u>329,682</u>
		499,807	541,235
CREDITORS: Amounts falling due within one year	16	<u>119,019</u>	<u>98,456</u>
NET CURRENT ASSETS		380,788	442,779
TOTAL NET ASSETS		<u>1,224,083</u>	<u>2,554,822</u>
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		<u>1,224,083</u>	<u>2,554,822</u>

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:



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		<u>375,554</u>		<u>329,682</u>

DISABILITY ACTION YORKSHIRE

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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.

DISABILITY ACTION YORKSHIRE

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 accommodation being built for the charity. Subsequently, these financial statements now value this property at £360,000, which is the expected proceeds from sale.

DISABILITY ACTION YORKSHIRE

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
	<u>80,196</u>	<u>9,150</u>
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
	<u>35,720</u>	<u>14,549</u>
Legacies	<u>30,740</u>	<u>4,409</u>
TOTAL DONATIONS AND LEGACIES	<u>146,656</u>	<u>28,108</u>

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	34 Claro Road £	Training enterprise £	Holiday Lodge £	Generating Funds £	2021 £
<i>For the year ended 31 March 2021</i>					
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
	<u>946,523</u>	<u>272,275</u>	<u>4,065</u>	<u>10,042</u>	<u>1,232,905</u>

	34 Claro Road £	Training enterprise £	Holiday Lodge £	Generating Funds £	2020 £
<i>For the year ended 31 March 2020</i>					
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
	<u>910,337</u>	<u>365,270</u>	<u>20,544</u>	<u>16,050</u>	<u>1,312,201</u>

5. Investment Income

	2021 £	2020 £
UK Listed Investments	4,315	4,717
Short Term Deposits	44	804
	<u>4,359</u>	<u>5,521</u>

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
	<u>10,392</u>	<u>17,612</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES

<i>For the year ended 31 March 2021</i>	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
	<u>947,396</u>	<u>219,819</u>	<u>10,159</u>	<u>27,747</u>	<u>1,205,121</u>
Support Costs (note 8)	111,763	139,704	13,970	13,970	279,407
	<u>1,059,159</u>	<u>359,523</u>	<u>24,129</u>	<u>41,717</u>	<u>1,484,528</u>

<i>For the year ended 31 March 2020</i>	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
	<u>831,461</u>	<u>239,469</u>	<u>16,218</u>	<u>24,228</u>	<u>1,111,376</u>
Support Costs (note 8)	104,124	130,155	13,015	13,015	260,309
	<u>935,585</u>	<u>369,624</u>	<u>29,233</u>	<u>37,243</u>	<u>1,371,685</u>

DISABILITY ACTION YORKSHIRE

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
	<u>279,407</u>	<u>260,309</u>

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
	<u>14,591</u>	<u>8,455</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

10. EMPLOYEE INFORMATION

	2021 no.	2020 no.
Average number of persons employed (head count)		
Head Office	5	5
Residential Care	38	35
Training Enterprise	11	12
	<u>54</u>	<u>52</u>
	2021	2020
Staff costs during the year	£	£
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
	<u>1,044,635</u>	<u>946,746</u>

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
	<u>194,670</u>	<u>205,824</u>
Total Remuneration		

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

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 accommodation 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.

DISABILITY ACTION YORKSHIRE

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	<u>(57,598)</u>		<u>(11,628)</u>	
Cash difference on net portfolio dealings		12,483		702
Change in market value		44,766		(11,200)
Market Value at 31 March 2021		<u>276,812</u>		<u>219,563</u>
Historic Cost at 31 March 2021		<u>223,346</u>		<u>210,376</u>
Gains/(Losses) on Investments		<u>44,766</u>		<u>(11,200)</u>

Analysis of Investments

The investments held at 31 March 2021 fall into the following categories:

	2021	2020
	£	£
Listed Investments		
UK - Fixed Interest	-	38,715
UK - Managed Funds	276,812	180,848
Total Market Value	<u>276,812</u>	<u>219,563</u>

15. DEBTORS

	2021	2020
	£	£
Trade Debtors	32,733	131,266
Prepayments	26,155	37,293
Accrued Income	65,365	42,994
	<u>124,253</u>	<u>211,553</u>

DISABILITY ACTION YORKSHIRE

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
	<u>119,019</u>	<u>98,456</u>

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	<u>1,537</u>

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

<i>As at 31 March 2021</i>	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
	<u>1,839,811</u>	<u>-</u>	<u>(1,299,502)</u>	<u>540,309</u>

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.

<i>As at 31 March 2020</i>	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
	<u>1,883,030</u>	<u>-</u>	<u>(43,219)</u>	<u>1,839,811</u>

DISABILITY ACTION YORKSHIRE

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
<i>As at 31 March 2021</i>	£	£	£	£
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)	-
	<u>67,636</u>	<u>80,196</u>	<u>(118,665)</u>	<u>29,167</u>

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
<i>As at 31 March 2020</i>	£	£	£	£
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
	<u>89,125</u>	<u>9,150</u>	<u>(30,639)</u>	<u>67,636</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

20. ANALYSIS OF NET ASSETS

	Unrestricted		Restricted	Total
	General	Designated		
<i>As at 31 March 2021</i>	£	£	£	£
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)
	<u>654,607</u>	<u>540,309</u>	<u>29,167</u>	<u>1,224,083</u>

	Unrestricted		Restricted	Total
	General	Designated		
<i>As at 31 March 2020</i>	£	£	£	£
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)
	<u>647,375</u>	<u>1,839,811</u>	<u>67,636</u>	<u>2,554,822</u>

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.

DISABILITY ACTION YORKSHIRE

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	-	-
	<u>14,000</u>	<u>15,436</u>

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	<u>60,184</u>	<u>(27,142)</u>

Net debt

During the current and comparative years, the charity has not held any debt.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

25. Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
INCOME FROM:			
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	<u>1,359,547</u>	<u>9,150</u>	<u>1,368,697</u>
EXPENDITURE ON:			
Raising Funds	17,612	-	17,612
Charitable Activities	1,341,046	30,639	1,371,685
TOTAL EXPENDITURE	<u>1,358,658</u>	<u>30,639</u>	<u>1,389,297</u>
Net Income/(Expenditure)	889	(21,489)	(20,600)
(Losses) on Investments	(11,200)	-	(11,200)
NET MOVEMENT IN FUNDS	<u>(10,311)</u>	<u>(21,489)</u>	<u>(31,800)</u>
Balance Brought Forward at 1 April 2019	2,497,497	89,125	2,586,622
Balance Carried Forward at 31 March 2020	<u>2,487,186</u>	<u>67,636</u>	<u>2,554,822</u>