

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

Denise Baynton

Karen Minteh

(Finance)

(Training)

(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 |



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

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).



Report of the trustees for the year ending March 2022 (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. 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.



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

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.



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

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



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

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 we are 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.



Report of the trustees for the year ending March 2022 (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 £1,295,645 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.



Report of the trustees for the year ending March 2022 (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 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.



Report of the trustees for the year ending March 2022 (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
- 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.



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

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

Jessica Lawrence
Senior Statutory Auditor

For and on behalf of Azets Audit Services Limited
Statutory Auditor

06/12/2022

.....

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 | | <u>1,422,197</u> | <u>51,063</u> | <u>1,473,260</u> | <u>1,396,978</u> |
| 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 | | <u>1,349,461</u> | <u>53,752</u> | <u>1,403,213</u> | <u>1,494,920</u> |
| Net Income/(Expenditure) | | 72,736 | (2,689) | 70,047 | (97,942) |
| Losses on revaluation of fixed assets | | - | - | - | (1,277,563) |
| Gains on investments | 14 | 1,515 | - | 1,515 | 44,766 |
| NET MOVEMENT IN FUNDS | | <u>74,251</u> | <u>(2,689)</u> | <u>71,562</u> | <u>(1,330,739)</u> |
| 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 | <u>1,269,167</u> | <u>26,478</u> | <u>1,295,645</u> | <u>1,224,083</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 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 |
| | | | <u>774,261</u> | | <u>843,295</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 15 | 67,138 | | 124,253 | |
| Cash at Bank and in Hand | | <u>546,758</u> | | <u>375,554</u> | |
| | | 613,896 | | 499,807 | |
| CREDITORS: Amounts falling due within one year | | | | | |
| | 16 | <u>92,512</u> | | <u>119,019</u> | |
| NET CURRENT ASSETS | | | 521,384 | | 380,788 |
| TOTAL NET ASSETS | | | <u>1,295,645</u> | | <u>1,224,083</u> |
| 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 | | | <u>1,295,645</u> | | <u>1,224,083</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.

06/12/2022

These financial statements were approved by the trustees on
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 | | <u>546,758</u> | <u>375,554</u> |

DISABILITY ACTION YORKSHIRE

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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 2022

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

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 2022

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.

DISABILITY ACTION YORKSHIRE

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 |
| | <u>51,063</u> | <u>80,196</u> |
| 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 |
| | <u>34,647</u> | <u>35,720</u> |
| Legacies | <u>276,295</u> | <u>30,740</u> |
| TOTAL DONATIONS AND LEGACIES | <u>362,005</u> | <u>146,656</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 2022

4. INCOME FROM CHARITABLE ACTIVITIES

| | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Generating Funds £ | 2022 £ |
|---|-----------------------|-------------------------------|-----------------------|--------------------------|------------------|
| <i>For the year ended 31 March 2022</i> | | | | | |
| 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 |
| | <u>810,392</u> | <u>256,230</u> | <u>17,264</u> | <u>21,425</u> | <u>1,105,311</u> |
| <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> |

5. Investment Income

| | 2022 £ | 2021 £ |
|-----------------------|--------------|--------------|
| UK Listed Investments | 3,592 | 4,315 |
| Short Term Deposits | 89 | 44 |
| | <u>3,681</u> | <u>4,359</u> |

6. COSTS OF RAISING FUNDS

| | 2022 £ | 2021 £ |
|---|--------------|---------------|
| General Fundraising Costs | 2,489 | 2,142 |
| Amortisation of copyright intangible assets | 7,305 | 8,250 |
| | <u>9,794</u> | <u>10,392</u> |

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES

| | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Raising Funds £ | 2022 £ |
|---|-----------------------|-------------------------------|-----------------------|-----------------------|------------------|
| <i>For the year ended 31 March 2022</i> | | | | | |
| 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 |
| | <u>863,727</u> | <u>205,059</u> | <u>13,355</u> | <u>5,899</u> | <u>1,088,040</u> |
| Support Costs (note 8) | 122,152 | 152,690 | 15,269 | 15,269 | 305,379 |
| | <u>985,879</u> | <u>357,749</u> | <u>28,624</u> | <u>21,168</u> | <u>1,393,419</u> |
| | | | | | |
| | 34 Claro Road £ | Training & Enterprise £ | Holiday Lodge £ | Raising Funds £ | 2021 £ |
| <i>For the year ended 31 March 2021</i> | | | | | |
| 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> |

DISABILITY ACTION YORKSHIRE

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 |
| | <u>305,379</u> | <u>279,407</u> |

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 |
| | <u>10,060</u> | <u>14,591</u> |

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

10. EMPLOYEE INFORMATION

| | 2022 no. | 2021 no. |
|--|------------------|------------------|
| Average number of persons employed (head count) | | |
| Head Office | 5 | 5 |
| Residential Care | 41 | 38 |
| Training & Enterprise | 10 | 11 |
| | <u>56</u> | <u>54</u> |
| | | |
| | 2022 | 2021 |
| | £ | £ |
| Staff costs during the year | | |
| 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 |
| | <u>1,043,568</u> | <u>1,044,635</u> |

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 |
| | <u>183,758</u> | <u>194,670</u> |
| Total Remuneration | | |

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.

DISABILITY ACTION YORKSHIRE

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 | <u>180,150</u> |
| Amortisation | |
| Balance as at 1 April 2021 | 172,095 |
| Charge in the year | 7,305 |
| Balance as at 31 March 2022 | <u>179,400</u> |
| Net Book Value | |
| As at 31 March 2022 | <u>750</u> |
| As at 31 March 2021 | <u>8,055</u> |

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 | <u>2,318,319</u> | <u>562,694</u> | <u>2,881,013</u> |
| 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 | <u>1,789,596</u> | <u>539,115</u> | <u>2,328,711</u> |
| Net Book Value | | | |
| At 31 March 2022 | <u>528,723</u> | <u>23,579</u> | <u>552,302</u> |
| At 31 March 2021 | <u>529,275</u> | <u>29,153</u> | <u>558,428</u> |

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.

DISABILITY ACTION YORKSHIRE

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 | <u>(69,163)</u> | | <u>(57,598)</u> | |
| Cash difference on net portfolio dealings | | (57,118) | | 12,483 |
| Change in market value | | 1,515 | | 44,766 |
| Market Value at 31 March 2022 | | <u>221,209</u> | | <u>276,812</u> |
| Historic Cost at 31 March 2022 | | <u>173,515</u> | | <u>223,346</u> |
| Gains on Investments | | <u>1,515</u> | | <u>44,766</u> |

Analysis of Investments

The investments held at 31 March 2022 fall into the following categories:

| | 2022 | 2021 |
|--------------------|----------------|----------------|
| | £ | £ |
| Listed Investments | | |
| UK - Managed Funds | 221,209 | 276,812 |
| Total Market Value | <u>221,209</u> | <u>276,812</u> |

15. DEBTORS

| | 2022 | 2021 |
|----------------|---------------|----------------|
| | £ | £ |
| Trade Debtors | 66,914 | 32,733 |
| Prepayments | 224 | 26,155 |
| Accrued Income | - | 65,365 |
| | <u>67,138</u> | <u>124,253</u> |

DISABILITY ACTION YORKSHIRE

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 |
| | <u>92,512</u> | <u>119,019</u> |

Deferred Income:

| | |
|---|---------------|
| Deferred Income at 1 April 2021 | 1,537 |
| Amounts released from the previous year | (1,537) |
| Income deferred in the year | 22,769 |
| Deferred Income at 31 March 2022 | <u>22,769</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

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|----------------------------|---------------------------------|-------------|------------------|----------------------------------|
| As at 31 March 2022 | | | | |
| Fixed Assets | 379,642 | - | - | 379,642 |
| Training Enterprise | 204 | - | - | 204 |
| Holiday Lodge | 160,463 | - | (3,008) | 157,455 |
| | <u>540,309</u> | <u>-</u> | <u>(3,008)</u> | <u>537,301</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.

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|----------------------------|---------------------------------|-------------|--------------------|----------------------------------|
| As 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> |

DISABILITY ACTION YORKSHIRE

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 |
|----------------------------|----------------------------|---------------|-----------------|-----------------------------|
| <i>As at 31 March 2022</i> | £ | £ | £ | £ |
| 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) | - |
| | <u>29,167</u> | <u>51,063</u> | <u>(53,752)</u> | <u>26,478</u> |

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 |
|----------------------------|----------------------------|---------------|------------------|-----------------------------|
| <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> |

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

20. ANALYSIS OF NET ASSETS

| | Unrestricted | | Restricted | Total |
|----------------------------|----------------|----------------|---------------|------------------|
| | General | Designated | | |
| <i>As at 31 March 2022</i> | £ | £ | £ | £ |
| 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) |
| | <u>731,866</u> | <u>537,301</u> | <u>26,478</u> | <u>1,295,645</u> |
| | | | | |
| | 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> |

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 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 |
| | <u>11,531</u> | <u>80,719</u> |

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 | <u>110,405</u> | <u>60,184</u> |

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.

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2022

26. Comparative Statement of Financial Activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|----------------------------|--------------------------|--------------------|
| INCOME FROM: | | | |
| 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 | <u>1,316,782</u> | <u>80,196</u> | <u>1,396,978</u> |
| EXPENDITURE ON: | | | |
| Raising Funds | 10,392 | - | 10,392 |
| Charitable Activities | 1,392,919 | 91,609 | 1,484,528 |
| TOTAL EXPENDITURE | <u>1,403,311</u> | <u>91,609</u> | <u>1,494,920</u> |
| 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 | <u>(1,292,270)</u> | <u>(38,469)</u> | <u>(1,330,739)</u> |
| Balance Brought Forward at 1 April 2020 | 2,487,186 | 67,636 | 2,554,822 |
| Balance Carried Forward at 31 March 2021 | <u>1,194,916</u> | <u>29,167</u> | <u>1,224,083</u> |