

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
DISABILITY ACTION YORKSHIRE**



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

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DISABILITY ACTION YORKSHIRE

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

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

DISABILITY ACTION YORKSHIRE

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

BANKERS

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

INVESTMENT ADVISORS

Gore Browne Investment Management
2 Victoria Ave
Harrogate
HG1 1EL

INSURANCE ADVISORS

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

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

PURPOSE AND ACTIVITIES

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

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

The **VISION** of the charity is:

An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:

We provide a range of options and practical solutions to enable disabled people to achieve their ambitions through:

- Accessibility and disability awareness guidance
- Personal assistance
- Support in employment
- National and local campaigning
- Training
- Holiday accommodation

The **VALUES** of the charity are:

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

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

The focus of our work

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

Current strategies to meet those objectives included:

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

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

Who uses and benefits from our work?

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

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

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

How many people have benefited from our services during the year

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

What we do and how we do it

This year has very much been one of planning for change although we have continued to deliver our services as below.

Residential Care - 34 Claro Road

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

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

We were inspected by CQC in December 2022 and pleased to receive a rating of 'Good' with comments from the inspector such as:

'The service was well-led. There was a positive atmosphere within the home. The registered manager and provider had good oversight of the service. They understood their regulatory requirements. The registered manager engaged staff, people and relatives well. Staff were able to give suggestions, and these were listened to. People were regularly asked for their views. Staff worked well with other professionals.'

Training

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

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

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

Holiday Accommodation

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

Information, Advice & Guidance

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

Campaigning / Accessibility

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

During the year we have:

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

Campaigned for changes to:

- Taxi licencing
- Local bus travel
- The siting of A Boards

Conducted access audits on a variety of organisations including:

- Churches
- Restaurants
- Pubs
- The local football ground

Provided Disability Awareness Training organisations including:

- The local Chamber of Commerce
- North Yorkshire Moors Railway
- Museums
- West Yorkshire Ambulance Service
- Transdev

DISABILITY ACTION YORKSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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

Future Plans

Strategic Plan

Our strategic plan covers the period to 2026 and has four strategic aims:

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

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

Residential care to supported housing

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

Community Services

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

Support in Employment

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

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution

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

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

Appointment of Trustees

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

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

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

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

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

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

Trustee induction and training

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

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

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

Directors

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

Organisation

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

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

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

Related parties

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

In the current year no related party transactions were reported.

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

FINANCIAL REVIEW

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

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

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

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

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

Grants and Legacies

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

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

Fixed Assets

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

Reserves Policy

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

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

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

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

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

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

Investments

Investment Powers

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

Investment Philosophy

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

Investment Policy

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

Gross Income from Investments

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

Investment Performance

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

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

Fundraising

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

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

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

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

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:

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

We have received no complaints about fundraising during the year.

Pay policy for senior staff

The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with

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

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties the charity may face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.

DISABILITY ACTION YORKSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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

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

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

GOING CONCERN

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

PEOPLE

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

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

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

AUDITORS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

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

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


N Revely - Chair/Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

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

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates.

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

- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing correspondence with relevant regulators including the Charities Commission and the Charity's legal advisors.

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

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

Date: 23rd November 2023

DISABILITY ACTION YORKSHIRE

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

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

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

BALANCE SHEET 31ST MARCH 2023

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

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

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



A P Craggs - Trustee

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

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

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. CHARITY INFORMATION

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

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

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Going concern

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

Income

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

Donations and fundraising event income are included in the Statement of Financial Activities when:

- the Charity is told it is to receive the gift or donation;
- the Trustees are reasonably certain of the amount to be received;
- the Trustees are reasonably certain they will receive the money; and
- any conditions for receipt are met.

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

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:

- there has been grant of a probate;
 - the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy;
- and
- any conditions attached to the legacy are either within the control of the Charity or have been met.

Expenditure

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

2. ACCOUNTING POLICIES - continued

Expenditure

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

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

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

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

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

Fund accounting

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

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

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

Cash and cash equivalents

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

Financial instruments

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

Fixed asset investments

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

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

Debtors and creditors receivable/payable within one year

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

Tangible fixed assets are shown net of any impairment losses.

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

Freehold land is not depreciated.

Taxation

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

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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

Operating leases

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

Retirement benefits

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

Critical accounting estimates and judgements

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

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

2. ACCOUNTING POLICIES - continued

Donated Goods, Facilities or Services

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

3. DONATIONS, GRANTS AND LEGACIES

	2023	2022
	£	£
Donations	14,393	33,196
Legacies	-	276,295
Grants	-	52,514
	<u>14,393</u>	<u>362,005</u>

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

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

4. INVESTMENT INCOME

	2023	2022
	£	£
Investments	4,123	3,681
Deposit account interest	4,926	-
	<u>9,049</u>	<u>3,681</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. RAISING FUNDS

Raising donations and legacies

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

7. CHARITABLE ACTIVITIES COSTS

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

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

9. SUPPORT COSTS

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

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

9. SUPPORT COSTS - continued

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

10. NET INCOME/(EXPENDITURE)

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

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

12. STAFF COSTS

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

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

	2023	2022
Head Office	6	5
Residential Care	34	41
Training & Enterprise	8	10
	<u>48</u>	<u>56</u>

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

	2023	2022
Head Office	22.3	29.1
Residential Care	3.3	3.5
Training & Enterprise	6.4	6.7
	<u>32.0</u>	<u>39.3</u>

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

Key management personnel remuneration

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

14. INTANGIBLE FIXED ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

15. TANGIBLE FIXED ASSETS

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

16. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

16. FIXED ASSET INVESTMENTS - continued

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

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

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

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

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

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

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Amounts receivable in the ordinary course of activities	49,930	66,914
Prepayments and accrued income	<u>10,842</u>	<u>224</u>
	<u>60,772</u>	<u>67,138</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Deferred Income:

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

19. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

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

Restricted funds

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

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

Designated funds

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

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

20. CONTINGENT ASSETS

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

21. OTHER FINANCIAL COMMITMENTS

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

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

22. RELATED PARTY DISCLOSURES

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

DISABILITY ACTION YORKSHIRE

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

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

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DISABILITY ACTION YORKSHIRE

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

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

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