

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
DISABILITY ACTION YORKSHIRE



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

DISABILITY ACTION YORKSHIRE

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FOR THE YEAR ENDED 31ST MARCH 2024**

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DISABILITY ACTION YORKSHIRE

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

CHAIR	N Revely
ELECTED MEMBERS	A P Craggs S Drifffield C F Howard K J Leigh P D McBay C R McCorkindale (resigned 10/10/23) A P Newton (resigned 23/11/23) A J Simister G S M Tweedy L Whiteley MBE (resigned 5/11/23) C R Kernaghan (appointed 5/4/24)
TREASURER	A P Craggs
COMPANY SECRETARY	J M Snape
CHIEF EXECUTIVE	J M Snape
OPERATIONS MANAGERS	F Bonello (Finance) D Baynton (Employment Support) 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
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

DISABILITY ACTION YORKSHIRE

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

INSURANCE ADVISORS

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

INVESTMENT ADVISORS

Gore Browne Investment Management
2 Victoria Ave
Harrogate
HG1 1EL

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

OBJECTIVES AND ACTIVITIES

PURPOSE AND ACTIVITIES

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

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

The **VISION** of the charity is:

An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:

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

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

The **VALUES** of the charity are:

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

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

The focus of our work

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

Significant activities

Strategies during the year to 31 March 2024 included:

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

OBJECTIVES AND ACTIVITIES

Who uses and benefits from our work?

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

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

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

How many people have benefited from our services during the year

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

What we do and how we do it

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

Care and Support

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

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

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

Training / Employment Support

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

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

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

Holiday Accommodation

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

Information, Advice & Guidance

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

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

Campaigning / Accessibility

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

Mobility Equipment

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

Fundraising activities

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

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

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

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

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

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

We have received no complaints about fundraising during the year.

Investment performance

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

FINANCIAL REVIEW

Financial position

The charity has ended the year with a deficit of £315,620. This is an increase on the deficit reported in the previous year.

Income from charitable activities totalled £904,677 compared to £1,070,169 in the previous year.

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

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

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

Grants and Legacies

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

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

Investment policy and objectives

Investment Powers

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

Investment Philosophy

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

Investment Policy

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

Gross Income from Investments

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

Fixed Assets

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

Reserves policy

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

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

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

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

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

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

Going concern

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

Significant Events

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

FUTURE PLANS

Strategic Plan

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

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

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

Care and Support

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

Employment Support

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

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

We also know that many disabled people want to work, but need support to do so, or are already in work and struggling to cope.

Our vision is to :

Provide a network of support for disabled people within the workplace. This could be:

- Younger disabled people wanting to get into paid employment for the first time
- Disabled people who have previously worked but are now looking for new employment (due to redundancy etc.)
- Disabled people already in work but needing more support to retain their employment
- Newly disabled people needing to make a career change e.g. following a major accident or illness or needing support to remain in their existing career

The support could take the form of a job coach or employment support worker and could include an element of training / coaching if required. We will become:

- The 'go to' organisation for disabled people seeking employment support
- Experts in Access to Work
- A source of advice for businesses wanting to improve access and inclusion for disabled staff

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

Recruitment and appointment of new trustees

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

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

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

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

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

Organisational structure

Directors

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

Organisation

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

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

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

Induction and training of new trustees

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

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

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

Pay policy for senior staff

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

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

In the current year no related party transactions were reported.

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

Risk management

The trustees have a risk management strategy which comprises:

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

DISABILITY ACTION YORKSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

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

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

People

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

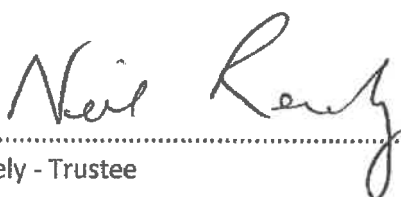
In so far as trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on 20 September 2024 and signed on its behalf by:


.....
N Revely - Trustee

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

**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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

C - Darwin

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

Date: *26 September 2024*

DISABILITY ACTION YORKSHIRE

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

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

The notes form part of these financial statements

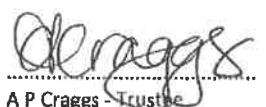
DISABILITY ACTION YORKSHIRE

BALANCE SHEET 31ST MARCH 2024

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

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

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


A P Craggs - Trustee

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

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

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

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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 14A, Hornbeam Park Oval, Harrogate, HG2 8RB.

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

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

Income

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

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

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

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

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

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

Donated Goods, Facilities or Services

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

Expenditure

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

2. ACCOUNTING POLICIES - continued**Expenditure**

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

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

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

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

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

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

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

Fund accounting

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

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

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

Financial instruments

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

2. ACCOUNTING POLICIES - continued

Fixed asset investments

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

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

Tangible fixed assets

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

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

Tangible fixed assets are shown net of any impairment losses.

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

Freehold land is not depreciated.

Taxation

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

Liabilities and provisions

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

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

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

Operating Leases

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

Retirement benefits

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

2. ACCOUNTING POLICIES - continued

Critical accounting estimates and judgements

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

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

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

3. DONATIONS, GRANTS AND LEGACIES

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

4. INVESTMENT INCOME

	2024	2023
	£	£
Investments	6,461	4,123
Deposit account interest	12,268	4,926
	<u>18,729</u>	<u>9,049</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2024**

6. OTHER INCOME

	2024	2023
	£	£
Gain on sale of tangible fixed assets	-	<u>13,328</u>

7. RAISING FUNDS

Raising donations and legacies

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

8. CHARITABLE ACTIVITIES COSTS

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

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

10. SUPPORT COSTS

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

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

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

10. SUPPORT COSTS - continued

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

11. NET INCOME/(EXPENDITURE)

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

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

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

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

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

	2024	2023
Head Office	5	6
Residential Care	35	34
Training & Enterprise	<u>9</u>	<u>9</u>
	<u>49</u>	<u>48</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

13. STAFF COSTS - continued

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

	2024	2023
Head Office	3.5	3.3
Residential Care	22.7	22.3
Training & Enterprise	6.3	6.4
	<u>32.5</u>	<u>32.0</u>

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

Key management personnel remuneration

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

15. INTANGIBLE FIXED ASSETS

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

16. TANGIBLE FIXED ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

17. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2024	<u>261,350</u>	<u>33,270</u>	<u>294,620</u>

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

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

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

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

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

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

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

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

20. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	583,658	(288,046)	295,612
Designated funds- Fixed assets	18,873	(15,866)	3,007
Designated funds- Holiday lodge	165,593	(11,708)	153,885
Designated funds- Claro Road	<u>360,000</u>	-	<u>360,000</u>
	<u>1,128,124</u>	<u>(315,620)</u>	<u>812,504</u>
TOTAL FUNDS	<u>1,128,124</u>	<u>(315,620)</u>	<u>812,504</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	1,073,213	(1,381,722)	20,463	(288,046)
Designated funds- Fixed assets	-	(15,866)	-	(15,866)
Designated funds- Holiday lodge	-	(11,708)	-	(11,708)
	<u>1,073,213</u>	<u>(1,409,296)</u>	<u>20,463</u>	<u>(315,620)</u>
TOTAL FUNDS	<u>1,073,213</u>	<u>(1,409,296)</u>	<u>20,463</u>	<u>(315,620)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	731,866	(167,521)	19,313	583,658
Designated funds- Fixed assets	379,642	-	(360,769)	18,873
Designated funds- Training enterprise	204	-	(204)	-
Designated funds- Holiday lodge	157,455	-	8,138	165,593
Designated funds- Claro Road	-	-	360,000	360,000
	<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>

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

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

Designated funds

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

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

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

21. CONTINGENT ASSETS

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

22. OTHER FINANCIAL COMMITMENTS

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

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

23. RELATED PARTY DISCLOSURES

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

DISABILITY ACTION YORKSHIRE

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

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

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DISABILITY ACTION YORKSHIRE

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

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

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