

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
DISABILITY ACTION YORKSHIRE**

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
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DISABILITY ACTION YORKSHIRE

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

TRUSTEES	A P Craggs S Driffield (resigned 17/1/25) C F Howard K J Leigh P D McBay N Revely A J Simister G S M Tweedy C R Kernaghan (appointed 5/4/24) C E Hewson (appointed 2/6/25) D P Lewis (appointed 2/6/25) D Edwards (appointed 3/10/2025) J Thompson (appointed 4/11/2025)
COMPANY SECRETARY	J M Snape
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 & INVESTORS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ Gore Browne Investment Management 2 Victoria Ave Harrogate HG1 1EL
ADVISERS & SOLICITORS	Raworth LLP Solicitors 89 Station Parade Harrogate HG1 1HF

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

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

OBJECTIVES AND ACTIVITIES

PURPOSE AND ACTIVITIES

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

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

The **VISION** of the charity is:

An inclusive society with no barriers - just possibilities

The **MISSION** of the charity is:

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

- National and local campaigning
- Accessibility and disability awareness guidance
- Care and Support
- Support in employment

The **VALUES** of the charity are:

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

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

The focus of our work

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

Significant activities

Strategies during the year to 31 March 2025 included:

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

OBJECTIVES AND ACTIVITIES

Who uses and benefits from our work?

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

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

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

How many people have benefited from our services during the year

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

What we do and how we do it

The services we have delivered in the period are:

Care and Support

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

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

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

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

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

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

Training / Employment Support

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

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

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

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

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

Campaigning / Accessibility

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

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

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

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

Information, Advice & Guidance

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

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

Holiday Accommodation

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

Mobility Equipment

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

Fundraising activities

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

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

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

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

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

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

We have received no complaints about fundraising during the year.

Investment performance

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

FINANCIAL REVIEW

Financial position

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

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

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

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

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

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

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

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

Grants and Legacies

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

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

Investment policy and objectives

Investment Powers

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

Investment Philosophy

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

Investment Policy

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

Gross Income from Investments

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

Fixed Assets

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

FINANCIAL REVIEW

Reserves policy

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

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

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

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

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

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

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

Going concern

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

Restricted Funding

We are grateful for the grants received this year, which have supported specific projects:

- QBE, who contributed £22,000 towards the Empower Work Programme, part of our initiative to help disabled people access paid employment
- An individual donor, who gave £500 to support work improving accessibility in the town centre

Extraordinary Costs

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

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

FUTURE PLANS

Strategic Plan

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

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

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

Business Development

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

The trustees are keen to explore how we can extend this training to a wider audience-both to promote inclusive, accessible, and supportive workplaces, and to generate additional income for the charity.

The trustees also believe there is potential to further grow our Employment Support department, enabling us to assist more disabled people, particularly those already in work who may need additional support.

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

Care and Support

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

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

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

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

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

Organisational structure

Directors

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

Organisation

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

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

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

Trustee induction and training

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

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

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

Pay policy for senior staff

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

Related parties

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

No related party transactions were reported during the year.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:

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

People

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as trustees are aware:

There is no relevant audit information of which the charitable company's auditors are unaware; and

The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

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

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

.....
N Revely - Trustee

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 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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 charitable trusts, the application of charitable funds and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

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

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

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

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

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

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

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

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

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

27th November 2025

DISABILITY ACTION YORKSHIRE

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

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

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

BALANCE SHEET 31ST MARCH 2025

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

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

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

.....
A P Craggs - Trustee

The notes form part of these financial statements

DISABILITY ACTION YORKSHIRE

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

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1. CHARITY INFORMATION

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

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

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

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

Income

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

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

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

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

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

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

Donated Goods, Facilities or Services

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

Expenditure

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. ACCOUNTING POLICIES - continued

Expenditure

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

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

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

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

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

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

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

Fund accounting

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

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

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

Financial instruments

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. ACCOUNTING POLICIES - continued

Fixed asset investments

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

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

Tangible fixed assets

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

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

Tangible fixed assets are shown net of any impairment losses.

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

Freehold land is not depreciated.

Taxation

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

Liabilities and provisions

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

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

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

Operating Leases

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

Retirement benefits

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

Critical accounting estimates and judgements

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. ACCOUNTING POLICIES - continued

Critical accounting estimates and judgements

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

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

3. DONATIONS, GRANTS AND LEGACIES

	2025	2024
	£	£
Donations	70,627	15,139
Royalty income from previously donated copyright	30,344	134,668
	<u>100,971</u>	<u>149,807</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Investments	7,795	6,461
Deposit account interest	6,522	12,268
	<u>14,317</u>	<u>18,729</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Care and Support £	Employment Support £	Holiday Accommodation £
Customer Fees	884,185	323,656	-
Holiday Lettings	-	-	10,313
DBS Umbrella	-	-	-
Hub rental	-	-	-
	<u>884,185</u>	<u>323,656</u>	<u>10,313</u>
		2025	2024
	Generating Funds £	Total activities £	Total activities £
Customer Fees	-	1,207,841	857,601
Holiday Lettings	-	10,313	17,425
DBS Umbrella	5,597	5,597	8,355
Hub rental	26,047	26,047	21,296
	<u>31,644</u>	<u>1,249,798</u>	<u>904,677</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

6. RAISING FUNDS**Raising donations and legacies**

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

7. CHARITABLE ACTIVITIES COSTS

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

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

9. SUPPORT COSTS

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

9. SUPPORT COSTS - continued

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

10. NET INCOME/(EXPENDITURE)

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

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

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

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

	2025	2024
Head Office	6	5
Care & Support	39	35
Employment Support	<u>9</u>	<u>9</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

12. STAFF COSTS - continued

<u>54</u>	<u>49</u>
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The average full time equivalent of employees during the year was 41.4 (2024: 51.4). The breakdown of employees per department was as follows:

	2025	2024
Head Office	3.4	5.1
Care & Support	30.6	37.8
Employment Support	<u>7.4</u>	<u>8.5</u>
	<u>41.4</u>	<u>51.4</u>

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

Key management personnel remuneration

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

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

14. INTANGIBLE FIXED ASSETS

	Copyrights £
COST	
At 1st April 2024 and 31st March 2025	<u>180,150</u>
AMORTISATION	
At 1st April 2024 and 31st March 2025	<u>180,150</u>
NET BOOK VALUE	
At 31st March 2025	<u>-</u>
At 31st March 2024	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

15. TANGIBLE FIXED ASSETS

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

16. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2025	<u>257,307</u>	<u>38,114</u>	<u>295,421</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. FIXED ASSET INVESTMENTS - continued

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

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

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

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

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

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

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	295,612	(251,980)	360,000	403,632
Designated funds- Fixed assets	3,007	(1,800)	-	1,207
Designated funds- Holiday lodge	153,885	(33,885)	-	120,000
Designated funds- Claro Road	<u>360,000</u>	<u>-</u>	<u>(360,000)</u>	<u>-</u>
	812,504	(287,665)	-	524,839
Restricted funds				
Empower Work Programme	-	22,000	-	22,000
Accessible Towns Project	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
	-	22,500	-	22,500
TOTAL FUNDS	<u>812,504</u>	<u>(265,165)</u>	<u>-</u>	<u>547,339</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	1,328,102	(1,576,390)	(3,692)	(251,980)
Designated funds- Fixed assets	-	(1,800)	-	(1,800)
Designated funds- Holiday lodge	<u>-</u>	<u>(33,885)</u>	<u>-</u>	<u>(33,885)</u>
	1,328,102	(1,612,075)	(3,692)	(287,665)
Restricted funds				
Empower Work Programme	22,000	-	-	22,000
Employment & Engagement Support	10,150	(10,150)	-	-
Accessible Towns Project	500	-	-	500
Claro Furniture Fund	<u>4,334</u>	<u>(4,334)</u>	<u>-</u>	<u>-</u>
	36,984	(14,484)	-	22,500
TOTAL FUNDS	<u>1,365,086</u>	<u>(1,626,559)</u>	<u>(3,692)</u>	<u>(265,165)</u>

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,073,213	(1,381,722)	20,463	(288,046)
Designated funds- Fixed assets	-	(15,866)	-	(15,866)
Designated funds- Holiday lodge	-	(11,708)	-	(11,708)
	<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>

Designated funds

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

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

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

Restricted Funds

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

20. CONTINGENT ASSETS

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

21. OTHER FINANCIAL COMMITMENTS

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

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

22. RELATED PARTY DISCLOSURES

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

DISABILITY ACTION YORKSHIRE

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

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

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DISABILITY ACTION YORKSHIRE

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

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

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