

DISABILITY DIRECT

England & Wales · Charity number 1079831

Details

Status	Registered
Legal form	Charitable company
Company number	03891119
Registered	2000-03-13
Register	View on the Charity Commission register

Contact

Address	Disability Direct The Richard Shaw Centre 20 Royal Scot Road Pride Park Derby DE24 8AJ
Phone	01332299449
Email	accounts@disabilitydirect.com
Website	www.disabilitydirect.com

Activities

Objects: SHALL BE TO PROVIDE RELIEF FOR DISABLED PEOPLE IN DERBY AND IN THE SURROUNDING REGIONS, BY THE PROVISION OF, BUT WITHOUT LIMITATION: A DROP IN CENTRE TO FACILITATE INDEPENDENT LIVING OPPORTUNITIES AND INFORMATION AND ADVICE WHICH DIRECTLY RELIEVES THE NEED OF THE BENEFICIARIES WHETHER THEY HAVE A LEARNING DIFFICULTY OR PHYSICAL OR SENSORY IMPAIRMENT AND IDENTIFICATION AND DEVELOPMENT OF NEW SERVICES WHICH EITHER DIRECTLY OR INDIRECTLY FACILITATES DISABLED PEOPLE'S ABILITY TO LIVE INDEPENDENTLY.

Activities: Disability Direct is a support service for disabled people. We are also an umbrella agency for smaller groups of disabled people. We are an organisation of disabled people and currently employ 14 paid staff and 35 volunteers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** DERBY AND IN THE SURROUNDING REGIONS
- Barnet
- Derbyshire
- Kent
- Nottinghamshire
- Rutland
- Surrey
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,165,274	£3,870,625	£1,725,168	90
2024-03-31	£3,254,872	£3,123,204	£1,391,191	70
2023-03-31	£2,367,955	£1,978,880	£1,310,208	51
2022-03-31	£1,513,775	£1,424,177	£921,133	51
2021-03-31	£1,559,948	£1,366,658	£831,535	56

Trustees

Name	Role	Appointed
Robin Wood	Chair	
Amin Saquib		2024-07-01
Dominic Rees-Jones		2021-05-01
Dr Adarsh Batra		2025-01-16
Melanie Elliot		2025-10-01
Peter Cade		2023-02-01

Accounts

Charity registration number 1079831 (England and Wales)

Company registration number 03891119

DISABILITY DIRECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Wood D Rees-Jones P Cade S Aspey S Amin Dr A Batra M Elliot	(Appointed 1 July 2024) (Appointed 16 January 2025) (Appointed 1 October 2025)
----------	---	--

Secretary Mrs L Moss

Charity number 1079831

Company number 03891119

Key management personnel

Senior Managers of Disability Direct:

Chief Executive Officer	L Moss (from September 2024)
Chief Executive Officer	A Raju (to September 2024)
Director of Operations	L Moss (to September 2024)
Services Manager	N Jacobs
Executive Director	R Johal

Senior Managers of The Disability Syndicate Limited:

Executive Director	A Raju (to March 2025)
--------------------	------------------------

Senior Manager of Nimbus:

Managing Director	M Austin
Director of Partnerships	M Briggs
Director of Operations	S Austin

Senior Manager of The Send Dynamic C.I.C:

Executive Director	V Wright
--------------------	----------

Registered office The Richard Shaw Centre
20 Royal Scot Road
Pride Park
Derby
DE24 8AJ

Auditor Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

Unity Trust Bank Plc
9 Brindley Place
Birmingham
United Kingdom
B1 2HB

Solicitors

Nelsons
Sterne House
Lodge Lane
Derby
DE1 3WD

DISABILITY DIRECT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11 - 12
Balance sheets	13 - 14
Statement of cash flows	15
Notes to the financial statements	16 - 33

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary companies for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are to provide relief for disabled people and by the provision of, but without limitation:

- a. Drop in Centre(s) to facilitate independent living opportunities; and
- b. Information and advice which directly relieves the need of the beneficiaries whether they have a learning difficulty or physical or sensory impairment.

This is in accordance with the charity's governing document, the Memorandum and Articles of Association as amended on 13 February 2000, 27 July 2000 and 27 April 2007.

Public benefit

The aims of our charity are to support disabled people of all ages in accessing independent living opportunities including signposting, guidance and/or representation. Our aims fully reflect the purposes that the charity was set up to further. Ensuring our work delivers our aims, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The focus of our work

Our main objectives for the year continued to ensure we met the needs of our service users particularly in light of issues arising from social care and equalities related legislation. However, the COVID 19 pandemic steered the organization into new additional ways of operating to meeting existing objectives as well as the immediate need to ensure no service user went without.

The strategies we used to meet these objectives included:

- Employment of specialist staff to provide a range of services which are reflective of relevant quality standards and address the potential problems related to disabled people, their families and carers
- Life skills and activity-based support.
- IT training and support services.
- Wellbeing and Mental Health support services
- Guidance to disabled people about access to online platforms such as NHS appointments
- Continued dialogue through meetings & consultation with local authorities and the voluntary sector organisations in ensuring Disability Direct played a pivotal role in service planning & delivery.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.
- Hospital Discharge support
- Advocacy, Information and guidance

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the facilitation of choice and control for all disabled people, supporting their families and carers and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

The last 12 months are quite typical in relation to who used our services i.e. disabled people, older people, carers, statutory bodies and commercial companies. However directly & indirectly all enquiries made benefited disabled people and carers.

Equal access to our services is an important issue for us. Disability Direct continues to monitor the take-up of services from all community groups as well as ensuring we successfully provide an equal and qualitative service to all who approach us. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services.

Our information services are targeted towards disabled people regardless of background, age, gender, sexual orientation, race and religious belief. We are extremely pleased in our ability to reach disabled people from BME Communities who currently make up 17% of our total service user base. Equally important is Disability Direct's expertise in meeting the needs of many impairment groups i.e. physical, sensory, learning difficulty and mental health problems.

Achievements and performance

This year Disability Direct continued existing projects including:

1. Personal Budgets Support Service
2. Welfare Rights Service
3. National Payroll Service – DD Payroll
4. PossAbilities – Dance & Fitness For Disabled People
5. Support Planning Service
6. Infrastructure support to smaller groups eg Derby Sound Community Radio
7. Self-help activities and Day Centre e.g. Enabled Centre
8. Plot To Plate Project – Allotment based activities
9. Community Cares Neighbourhood Support
10. General Advocacy, Information & Advice
11. Outreach Services
12. PA Training – Skills for Care
13. The Access Card – National & International Membership scheme for disabled people & carers
14. CommuniTy
15. Hospital Discharge support in the community
16. Supporting parents of SEN Children through The Send Dynamic
17. Talking Therapy counselling

The number of paid staff employed by Disability Direct is now 95, plus a further 35 volunteers.

Fundraising standards

Disability Direct procures grant & bid-writing expertise. Whilst applying for and tendering for grants and contracts, the charity also engages in community fundraising through raffles and sponsored events. However, the trustees have a strict policy prohibiting staff and volunteers from asking the public directly for donations in the form of 'tin-rattling' or similar approaches. Anyone working on our behalf in a paid or voluntary capacity will wear I.D. badges clearly determining their role. Members of the public are encouraged to contact head office to confirm the identity of fundraisers.

Financial review

Total funds at the year end were £1,442,637, of which £407,173 related to restricted funds. Designated funds of £239,385 comprise £51,446 funds held within subsidiaries and £187,939 fixed assets. Unrestricted funds which are freely available are £796,079.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

According to the free reserves policy the charity is required to hold one month of core operating costs which currently equates to £260,000. Our ambition is to have three months running costs within reserves which is approximately £780,000 and our total of freely available unrestricted reserves at the year end is £796,079. This ensures we can support our subsidiaries within this reserve parameter. As they and the charity grow we will need to increase our reserves.

Principal funding sources

Skills For Care - Staff Time + General Running Costs
Various local authority contracts
Community Action Derby
Garfield Weston Foundation
Reaching Communities – National Lottery
NHS ICB & Derby City Council
Social Enterprise surplus

Investment powers, policy and performance

The charity's governing document imposes no specific investment power restrictions on the trustees.

Risk management

The trustees have a risk management strategy which comprises:

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

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiaries. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity and its subsidiary companies.

With the support grants from the lottery, Garfield Weston Foundation and others, the group has ensured no jobs were lost and services were delivered. Going forward, the charity has decided to make use of the said grants by weaving the above projects into its core offer. Due to a national shifting in priority towards services for disabled people, more grants are announced on a weekly basis which are in the remit of the charity's purpose. Disability Direct is predicting a fiscally stable 25/26. Forward looking there is a strong fiscal strategy to ensure a spread of income to the charity with balance from Social Enterprise subsidiaries and other grants, contracts and funding sources.

Plans for future periods

Disability Direct continues to provide generic information & advice with specialist Welfare Rights advocacy. Additional services have been added to the core offer to include advocacy support for anyone needing guidance around access to health & social care services. The charity has also recognised the need to support both paid and unpaid carers of disabled people and will continue to drive support for this group.

The governing documents for the charity and its subsidiary bodies are to be reviewed and energised to reflect the growing needs of the DD Group over the next decade and beyond.

In September 2024 the trustee's appointed a new CEO following the previous CEO's retirement from after 30 years at the charity. The charity will be supported by the previous CEO in his role as Ambassador to Disability Direct. Louise Moss has made an immediate and positive impact on the charity, the culture and ambitions of the charity for the future.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Nimbus Disability, the company behind the innovative and award-winning Access Card, continues to make great progress in securing itself as the complete solution to helping business make reasonable adjustments for disabled customers through the 'Access Card' and SAAS ticketing platform. There is a strong prediction of growth in Access Card sales and increased buy-in from businesses who will equally sign-up to the benefits of the technology and facilitation of disability access. Their contribution to the charity has been significant and the performance of the CEO Martin Austin and his Senior Leadership Team has been exceptional over this year.

The charity has been successful in winning new contracts over the year which will positively impact the financial results in the next financial year.

Whilst the charity has supported the investment into The Disability Syndicate there is an acknowledgment the surplus's delivered to the charity have been disappointing from this business. The plans are in place to address the performance of The Disability Syndicate over the next financial year and the trustees expect this business to make a positive surplus contribution the charity 2025/2026.

Structure, governance and management

Governing document

Disability Direct is based at the Richard Shaw Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ the company's registered office and the principal address of the charity. Disability Direct is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 February 2000 and not having a share capital (company registration No. 3891119) and Registered Charity (No. 1079831).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Moss	(Resigned 1 October 2025)
R Wood	
S Sall	(Resigned 1 October 2025)
D Rees-Jones	
P Taylor	(Resigned 30 May 2024)
P Cade	
S Aspey	
S Amin	(Appointed 1 July 2024)
Dr A Batra	(Appointed 16 January 2025)
Mrs C Ridley	(Appointed 16 January 2025 and resigned 1 October 2025)
M Elliot	(Appointed 1 October 2025)

Policies and procedures for induction and training of trustees

Disability Direct has a full induction and training policy for all members new to the committee and for continuous development of all existing members.

All induction sessions for new members are facilitated by the CEO and supported by visits to all areas of deliver in the charity and subsidiaries. This is an opportunity for the new member to familiarise themselves with certain key working issues of the organisation, structure, ethos and working practice as well as give them a grounding for current and future initiatives goals and also risks.

In summary:

- The obligations of trustees and their roles and responsibilities.
- The main documents which set out the operational framework for the charity include the memorandum and articles of association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

An induction pack has also been created which will act as a resource throughout their time with the company – this outlines most of the issues raised in induction as well as a number of other useful pieces of information.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The directors of the company, also charity trustees for the purposes of charity law under the company's Articles, are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee must be elected to the post and must be re-elected at the next Annual General Meeting.

The build up of the Management Committee must be reflective of the diversity of the community which we serve and therefore a majority of the Committee must be disabled people. A proportion of this committee are also service users who have been actively encouraged to become part of our membership and take an active role in the organisation.

All trustees are required to complete a skills 'CV' which highlights what particular attributes they will be able to contribute to the organisation. This enables the organisation to recruit new members to the Committee to fill skills shortages.

Disability Direct's Management Committee has 7 places filled at present by members with a wide variety of professional and personal backgrounds. Meeting on a bi-monthly basis, the MC is responsible for the strategic direction and policy of the Charity. The company secretary also sits on this committee but, along with two observers, has no voting rights.

Day to day responsibility of the running of the organisation and provision of its services is delegated to the Chief Executive.

The Chief Executive has responsibility for ensuring that the Charity delivers the services specified and that Key Performance Indicators (KPI's) are achieved.

Pay policy for senior staff

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of all directors' expenses and related party transactions are disclosed in notes 10 and 22 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Related parties

"to facilitate independent living opportunities for disabled people",

the organisation works towards and in-line with local and national government agendas including:

Implementation of Equality and Human Rights
Provision of the Dept of Health Direct Payments & Personal Budgets scheme
Personalisation in Derby City
Diverse Carers

Additionally, the organisation works with other groups in the city with similar aims including smaller self-help groups.

The charity has three wholly controlled subsidiary companies, The Disability Syndicate Limited, Nimbus Disability and The Send Dynamic. The trading subsidiary companies donate surpluses directly to Disability Direct.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.



R Wood

Trustee

Dated: 3.12.25

DISABILITY DIRECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DISABILITY DIRECT

Opinion

We have audited the financial statements of Disability Direct (the 'charity') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets, the Group and Parent Charitable Company Cash Flow Statements and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

Chartered Accountants
Statutory Auditor

.....
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	63,970	-	333,323	397,293	169,026	-	159,656	328,682
Charitable activities	6	4,214	-	-	4,214	-	-	-	-
Other trading activities	4	3,460,025	-	-	3,460,025	2,816,969	-	-	2,816,969
Investments	5	303,742	-	-	303,742	109,221	-	-	109,221
Total income		3,831,951	-	333,323	4,165,274	3,095,216	-	159,656	3,254,872
Expenditure on:									
Raising funds									
Commercial trading operations	7	2,323,023	-	-	2,323,023	1,962,719	-	-	1,962,719
Charitable activities	8	1,112,301	-	428,083	1,540,384	1,010,182	-	150,303	1,160,485
Other	14	7,218	-	-	7,218	-	-	-	-
Total expenditure		3,442,542	-	428,083	3,870,625	2,972,901	-	150,303	3,123,204
Net incoming/(outgoing) resources before transfers		389,409	-	(94,760)	294,649	122,315	-	9,353	131,668

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes								
Net incoming/(outgoing) resources before transfers	389,409	-	(94,760)	294,649	122,315	-	9,353	131,668
Gross transfers between funds	(588,170)	588,170	-	-	(239,385)	239,385	-	-
Net (expenditure)/income for the year/ Net movement in funds	(198,761)	588,170	(94,760)	294,649	(117,070)	239,385	9,353	131,668
Fund balances at 1 April 2024	796,079	239,385	407,173	1,442,637	913,149	-	397,820	1,310,969
Fund balances at 31 March 2025	597,318	827,555	312,413	1,737,286	796,079	239,385	407,173	1,442,637

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY DIRECT

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	16		515,643		538,913
Current assets					
Stocks	18	39,968		11,604	
Debtors	19	410,622		443,907	
Cash at bank and in hand		4,258,076		729,078	
		4,708,666		1,184,589	
Creditors: amounts falling due within one year	20	(3,487,023)		(280,865)	
Net current assets			1,221,643		903,724
Total assets less current liabilities			1,737,286		1,442,637
Income funds					
Restricted funds	24		312,413		407,173
Designated funds			827,555		239,385
Unrestricted funds			597,318		796,079
			1,737,286		1,442,637

The group is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
R Wood
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					416,159
Tangible assets	16		389,766		
Current assets				832,384	
Debtors	19	1,081,188		210,711	
Cash at bank and in hand		383,627			
		<u>1,464,815</u>		<u>1,043,095</u>	
Creditors: amounts falling due within one year	20	(129,413)		(68,063)	
			1,335,402		975,032
Net current assets			<u>1,725,168</u>		<u>1,391,191</u>
Total assets less current liabilities			<u><u>1,725,168</u></u>		<u><u>1,391,191</u></u>
Income funds					407,173
Restricted funds	24		312,413		65,185
Designated funds			77,353		918,833
Unrestricted funds			1,335,402		
			<u>1,725,168</u>		<u>1,391,191</u>

The group is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 3.12.25

R Wood

R Wood
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	29		3,304,722		90,549
Investing activities					
Purchase of tangible fixed assets		(80,528)		(135,500)	
Proceeds from disposal of tangible fixed assets		1,062		-	
Investment income received		303,742		109,221	
Net cash generated from/(used in) investing activities			224,276		(26,279)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			3,528,998		64,270
Cash and cash equivalents at beginning of year			729,078		664,808
Cash and cash equivalents at end of year			4,258,076		729,078

DISABILITY DIRECT

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

1 Accounting policies

Charity information

Disability Direct is a private company limited by guarantee incorporated in England and Wales. The registered office is The Richard Shaw Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Where funds are in deficit they are charged against unrestricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants are recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

1 Accounting policies

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure 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 measure reliably. Expenditure is classified under headings that aggregate all costs relating to the category as follows:

Cost of raising funds are those incurred in seeking voluntary contributions, organising fund raising events and the costs of running the trading subsidiaries.

Expenditure on charitable activities includes the costs of running the charity to further the purposes of the charity and their support costs.

Irrecoverable VAT is allocated to the cost heading within the Statement of Financial Activities to which it relates.

All costs are directly allocated to either the cost of raising funds, charitable activities or governance costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Leasehold land and buildings	Term of lease
Equipment & vehicles	4 years
Fixtures and fittings	4 years

Equipment and computer equipment costing more than £500 is capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

1 Accounting policies

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	4,075	-	4,075	8,044	-	8,044
Grants received	59,895	333,323	393,218	160,982	159,656	320,638
	<u>63,970</u>	<u>333,323</u>	<u>397,293</u>	<u>169,026</u>	<u>159,656</u>	<u>328,682</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

(Continued)

Grants receivable for core activities	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
National Heritage Grant	8,683	-	8,683	34,732	-	34,732
Community Action Advice Network	28,150	-	28,150	42,610	-	42,610
NHS Derby & Derbyshire	-	113,500	113,500	-	93,315	93,315
Key 2 Care	-	20,000	20,000	-	-	-
Skills for Care	-	61,000	61,000	-	-	-
SCOPE	-	-	-	35,000	-	35,000
Garfield Weston Foundation Grant	-	10,000	10,000	-	-	-
PA Register	-	6,542	6,542	-	-	-
National Lottery Community Fund	-	33,149	33,149	-	65,341	65,341
Derbyshire Direct	-	89,132	89,132	-	-	-
Other	23,062	-	23,062	48,640	1,000	49,640
	<u>59,895</u>	<u>333,323</u>	<u>393,218</u>	<u>160,982</u>	<u>159,656</u>	<u>320,638</u>

4 Other trading activities

	Total 2025 £	Total 2024 £
Income - Charity	465,566	452,483
Rent	17,648	24,808
Trading income - subsidiaries	<u>2,976,811</u>	<u>2,339,678</u>
Other trading activities	<u>3,460,025</u>	<u>2,816,969</u>

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>303,742</u>	<u>109,221</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Unrestricted funds 2025 £	2024 £
Access to Work	4,214	-

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Commercial trading operations	3,278	16,519
Trading subsidiaries' cost of sales	954,580	847,736
Other costs	1,318,476	1,067,421
Staff costs	46,689	31,043
Depreciation and impairment		
	<u>2,323,023</u>	<u>1,962,719</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Total 2025 £	Total 2024 £
Staff costs	1,009,381	715,177
Depreciation and impairment	48,829	49,329
Premises costs	104,229	89,258
Equipment and maintenance	19,377	52,014
Telephone	35,179	8,903
Printing, postage and stationery	10,176	(534)
Staff expenses and training	54,913	17,015
Advertising and promotions	23,942	31,789
Consultancy	124,484	30,376
Legal and professional fees	22,239	33,391
Miscellaneous expenses	24,816	22,571
Bank charges	6,591	6,846
Supplies	21,483	34,968
	<u>1,505,639</u>	<u>1,091,103</u>
Grant funding of activities	12,220	52,332
Share of governance costs (see note 10)	22,525	17,050
	<u>1,540,384</u>	<u>1,160,485</u>
Analysis by fund		
Unrestricted funds	1,112,301	1,010,182
Restricted funds	428,083	150,303
	<u>1,540,384</u>	<u>1,160,485</u>

9 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	6,840	6,500
Depreciation of owned tangible fixed assets	95,518	80,372
Loss on disposal of tangible fixed assets	7,218	-
	<u></u>	<u></u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs

	Support costs £	Governance costs £	2025 Support costs £	Governance costs £	2024 £
Audit fees	-	22,525	22,525	-	17,050
	-	22,525	22,525	-	17,050
Analysed between Charitable activities	-	22,525	22,525	-	17,050

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	90	70
Employment costs		
	2025 £	2024 £
Wages and salaries	1,977,765	1,524,407
Social security costs	172,011	126,998
Other pension costs	178,081	131,193
	2,327,857	1,782,598

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	3	-
£70,001 - £80,000	1	2
£80,001 - £90,000	1	1
£100,001 - £110,000	1	-
£110,001 - £120,000	1	-

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	625,287	499,486

13 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2025 £	2024 £
Audit of the charity's annual accounts	6,840	6,500
Other services to the group		
- the audit of the charity's subsidiaries	15,685	10,550
Total audit fees	22,525	17,050

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	7,218	-

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Tangible fixed assets

Group	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2024	935,543	14,165	163,703	165,159	1,278,570
Additions	-	4,372	33,574	42,582	80,528
Disposals	-	-	(2,071)	(17,205)	(19,276)
At 31 March 2025	935,543	18,537	195,206	190,536	1,339,822
Depreciation and impairment					
At 1 April 2024	550,872	14,165	125,525	49,095	739,657
Depreciation charged in the year	37,422	-	16,110	41,986	95,518
Eliminated in respect of disposals	-	-	(435)	(10,561)	(10,996)
At 31 March 2025	588,294	14,165	141,200	80,520	824,179
Carrying amount					
At 31 March 2025	347,249	4,372	54,006	110,016	515,643
At 31 March 2024	384,671	-	38,178	116,064	538,913
Charity					
	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
At 1 April 2024	918,393	31,316	151,686	30,375	1,131,770
Additions	-	4,372	15,110	2,844	22,326
At 31 March 2025	918,393	35,688	166,796	33,219	1,154,096
Depreciation and impairment					
At 1 April 2024	544,625	22,433	121,346	27,207	715,611
Depreciation charged in the year	33,881	3,541	9,808	1,489	48,719
At 31 March 2025	578,506	25,974	131,154	28,696	764,330
Carrying amount					
At 31 March 2025	339,887	9,714	35,642	4,523	389,766
At 31 March 2024	373,768	8,883	30,340	3,168	416,159

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Fixed asset investments

	Total £
Cost or valuation	
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

18 Stocks

	2025 £	Group 2024 £	2025 £	Company 2024 £
Raw materials and consumables	39,968	11,604	-	-

19 Debtors

	2025 £	Group 2024 £	2025 £	Company 2024 £
Amounts falling due within one year:				
Trade debtors	254,662	268,380	73,653	68,933
Amounts owed by subsidiary undertakings	-	-	962,526	725,226
Other debtors	38,090	38,090	-	2,609
Prepayments and accrued income	117,870	137,437	45,009	35,616
	410,622	443,907	1,081,188	832,384

20 Creditors: amounts falling due within one year

	2025 £	Group 2024 £	2025 £	Company 2024 £
Other taxation and social security	177,652	117,122	7,295	10,388
Deferred income	6,247	-	-	-
Trade creditors	46,487	65,504	23,429	22,489
Other creditors	3,183,311	35,158	83,720	26,131
Accruals	73,326	63,081	14,969	9,055
	3,487,023	280,865	129,413	68,063

The overdraft facility of the charity is secured as a first and only legal charge over the Disability Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ, by the Unity Trust Bank Plc. Unity Trust Bank Plc also has an unlimited cross guarantee between Disability Direct and The Disability Syndicate Limited.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	178,081	131,193

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Deferred income

	2025 £	2024 £
Grants	6,247	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	6,247	-
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	6,247	-
Deferred income at 31 March 2025	6,247	-

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Group

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Funds within subsidiaries	-	51,446	51,446	9,879	61,325
Fixed assets	-	187,939	187,939	15,291	203,230
Nimbus	-	-	-	398,000	398,000
Syndicate	-	-	-	165,000	165,000
	<u>-</u>	<u>239,385</u>	<u>239,385</u>	<u>588,170</u>	<u>827,555</u>

The funds within subsidiaries fund represents the net assets retained by the subsidiaries and are therefore not readily available within the charity.

The Nimbus and Syndicate funds represent funds ringfenced within the reserves policy of the group to ensure that, in the event of a downturn in income of those subsidiaries, that their operations, which support the charitable objects of the charity, will be able to continue at least in the short term.

Charity

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Fixed assets	-	65,185	65,185	12,168	77,353
	<u>-</u>	<u>65,185</u>	<u>65,185</u>	<u>12,168</u>	<u>77,353</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Group and Charity

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
New Building Project	385,063	-	(36,325)	348,738	-	(36,325)	312,413
Community Transport Association - Minibus	4,476	-	(2,240)	2,236	-	(2,236)	-
PCC - Hate Crime	8,281	-	-	8,281	-	(8,281)	-
NHS Derby & Derbyshire	-	93,315	(45,397)	47,918	113,500	(161,418)	-
National Lottery Community Fund	-	65,341	(65,341)	-	33,149	(33,149)	-
Plot to Plate	-	1,000	(1,000)	-	-	-	-
Garfield Weston	-	-	-	-	10,000	(10,000)	-
Key 2 Care	-	-	-	-	20,000	(20,000)	-
Skills for Care	-	-	-	-	61,000	(61,000)	-
PA Register	-	-	-	-	6,542	(6,542)	-
Derbyshire Direct	-	-	-	-	89,132	(89,132)	-
	<u>397,820</u>	<u>159,656</u>	<u>(150,303)</u>	<u>407,173</u>	<u>333,323</u>	<u>(428,083)</u>	<u>312,413</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Restricted funds

(Continued)

New Building Project

The purchase of the building in Pride Park was financed by East Midlands Development Agency and Derby City Council LPSA2.

Minibus

A one-off grant from Community Transport for the purchase of a new Fiat 17-seater wheelchair accessible minibus for use by projects within the group as well as other community organisations in the city.

Masonic Charitable Foundation (Plot to Plate)

This grant funds a part time member of staff for 2 years to coordinate the Plot to Plate project. The project allows disabled and elderly people to work on a fully accessible safe, supported allotment and provides activities and volunteering opportunities to local communities.

Tesco's Bags of Help (Plot to Plate)

This grant funds 2 experienced horticultor sessional workers (seasonal) to support the P2P coordinator and provides gardening activity based workshops and outreach.

Police and Crime Commissioner for Derbyshire (Hate Crime Project)

The Hate Crime project supports victims of disability related hate crime and provides training and workshops to charities, schools, colleges and community groups across Derbyshire. The grant funds a 25 hour post and covers travel and volunteer expenses.

Severn Trent Community Fund (Plot to Plate)

This grant funds the Project Coordinator post, materials, and sessional worker costs to build the second accessible allotment and to run the activities on the existing allotment.

DPO COVID-19 Emergency Fund

This project was set up to provide the Employment advocacy support to disabled people during the COVID pandemic. The grant funds an Employment Advocate for 25 hours per week, specialist welfare rights support and other overhead costs.

Derby Sound Lottery Grant

This grant funded a 6 month project and secured a self-employed Station Manager to run training sessions and outreach through the station. Funds were also used to improve the studio and update IT and broadcasting equipment.

Lottery befriending service

Funds were provided to run a pilot care in the community project 'My Neighbour' supporting those isolated due to the pandemic. The grant paid for a current member of staff to recruit and manage volunteer support workers.

Barclays UK COVID-19 fund

As the lottery funded pilot scheme was coming to an end, we created the 'Community Cares' project to ensure people were still being supported. The project employs a Volunteer Coordinator and Community Engagement Officer, both working 28 hours a week.

DCC - The Enabled Centre

The grant funds the core costs of the Enabled Centre to enable it to continue to function through the period of the pandemic.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Analysis of net assets between funds Group

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total Unrestricted funds 2025	Designated funds 2024	Restricted funds 2024	Total 2024
Fund balances at 31 March 2025 are represented by:							
Tangible assets	-	203,230	312,413	515,643	-	350,974	538,913
Current assets/(liabilities)	597,318	624,325	-	1,221,643	796,079	56,199	903,724
	<u>597,318</u>	<u>827,555</u>	<u>312,413</u>	<u>1,737,286</u>	<u>796,079</u>	<u>239,385</u>	<u>1,442,637</u>

Charity

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total Unrestricted funds 2025	Designated funds 2024	Restricted funds 2024	Total 2024
Fund balances at 31 March 2025 are represented by:							
Tangible assets	-	77,353	312,413	389,766	-	350,974	416,159
Current assets/(liabilities)	1,335,402	-	-	1,335,402	918,833	56,199	975,032
	<u>1,335,402</u>	<u>77,353</u>	<u>312,413</u>	<u>1,725,168</u>	<u>918,833</u>	<u>65,185</u>	<u>1,391,191</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

26 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	91,684	101,892
Between two and five years	235,875	327,559
	<u>327,559</u>	<u>429,451</u>

27 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the group was charged consultancy fees totalling £15,333 (2024: £50,987) by A Raju & Associates Limited of whom A Raju, the Chief Executive Officer (to September 2024) of Disability Direct, is a director and shareholder. Amounts due to A Raju & Associates Limited at the year end totalled £nil (2024: £nil).

28 Third party cash at bank

At 31 March 2025, the group had cash at bank of £12,864,732 (2024: £15,010,298) which is held in separate accounts on behalf of third party managed account and payroll users and therefore not included in the balance sheet of The Disability Syndicate Limited. At the year end £3,000,000 (2024 - £nil) of those balances was held in the main company bank account and is therefore recognised on the balance sheet along with a corresponding creditor.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

29	Cash generated from operations	2025 £	2024 £
	Surplus for the year	294,649	131,668
	Adjustments for:		
	Investment income recognised in statement of financial activities	(303,742)	(109,221)
	Loss on disposal of tangible fixed assets	7,218	-
	Depreciation and impairment of tangible fixed assets	95,518	80,372
	Movements in working capital:		
	(Increase) in stocks	(28,364)	(11,604)
	Decrease/(increase) in debtors	33,285	(51,261)
	Increase in creditors	3,199,911	50,595
	Increase in deferred income	6,247	-
	Cash generated from operations	<u>3,304,722</u>	<u>90,549</u>

30 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number 1079831

Company registration number 03891119 (England and Wales)

DISABILITY DIRECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Moss	
	R Wood	
	S Sall	
	Mr D Rees-Jones	
	P Cade	
	S Aspey	(Appointed 20 July 2023)
	S Amin	(Appointed 1 July 2024)

Secretary	J Heer
------------------	--------

Charity number	1079831
-----------------------	---------

Company number	03891119
-----------------------	----------

Key management personnel

Senior Managers of Disability Direct:

Chief Executive Officer	Amo Raju
Director of Operations	S Austin (to August 2023)
Director of Operations	L Moss (from August 2023)
Services Manager	N Jacobs

Senior Managers of The Disability Syndicate Limited:

Executive Director	Avtar Raju
Executive Director	R Johal

Senior Manager of Nimbus:

Managing Director	M Austin
Director of Partnerships	M Briggs
Director of Operations	S Austin (from August 2023)

Registered office	The Richard Shaw Centre 20 Royal Scot Road Pride Park Derby DE24 8AJ
--------------------------	--

Auditor	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ
----------------	--

Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham United Kingdom B1 2HB
----------------	--

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

Nelsons
Sterne House
Lodge Lane
Derby
DE1 3WD

DISABILITY DIRECT

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10 - 11
Balance sheets	12 - 13
Statement of cash flows	14
Notes to the financial statements	15 - 28

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary companies for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are to provide relief for disabled people and by the provision of, but without limitation:

- a. Drop in Centre(s) to facilitate independent living opportunities; and
- b. Information and advice which directly relieves the need of the beneficiaries whether they have a learning difficulty or physical or sensory impairment.

This is in accordance with the charity's governing document, the Memorandum and Articles of Association as amended on 13 February 2000, 27 July 2000 and 27 April 2007.

Public benefit

The aims of our charity are to support disabled people of all ages in accessing independent living opportunities including signposting, guidance and/or representation. Our aims fully reflect the purposes that the charity was set up to further. Ensuring our work delivers our aims, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The focus of our work

Our main objectives for the year continued to ensure we met the needs of our service users particularly in light of issues arising from social care and equalities related legislation. However, the COVID 19 pandemic steered the organization into new additional ways of operating to meeting existing objectives as well as the immediate need to ensure no service user went without.

The strategies we used to meet these objectives included:

- Employment of specialist staff to provide a range of services which are reflective of relevant quality standards and address the potential problems related to independent living.
- Life skills and activity based support.
- IT training and support services.
- Wellbeing checks
- Guidance to disabled people about access to online platforms such as NHS appointments
- Continued dialogue through meetings & consultation with local authorities in ensuring Disability Direct played a pivotal role in service planning & delivery.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.
- Hospital Discharge support

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the facilitation of independent living for all disabled people and are undertaken to further our charitable purposes for the public benefit.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Who used and benefited from our services?

The last 12 months are quite typical in relation to who used our services i.e. disabled people, older people, carers, statutory bodies and commercial companies. However directly & indirectly all enquiries made benefited disabled people and carers.

Equal access to our services is an important issue for us. Disability Direct continues to monitor the take-up of services from all community groups as well as ensuring we successfully provide an equal and qualitative service to all who approach us. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services.

Our information services are targeted towards disabled people regardless of background, age, gender, sexual orientation, race and religious belief. We are extremely pleased in our ability to reach disabled people from BME Communities who currently make up 18% of our total service user base. Equally important is Disability Direct's expertise in meeting the needs of many impairment groups i.e. physical, sensory, learning difficulty and mental health problems.

Achievements and performance

This year Disability Direct continued existing projects including:

1. Personal Budgets Support Service
2. Welfare Rights Service
3. National Payroll Service – DD Payroll
4. PossAbilities – Dance & Fitness For Disabled People
5. Support Planning Service
6. Infrastructure support to smaller groups eg Derby Sound Community Radio
7. Self-help activities e.g. Enabled Centre
8. Plot To Plate Project – Allotment based activities
9. Do What You Want Directory – Online
10. Community Cares Neighbourhood Support
11. General Information & Advice
12. Outreach Services
13. PA Training – Skills For Care
14. The Access Card – National & International Membership scheme for disabled people & carers
15. Virtual Activity Sessions
16. CommuniTy
17. Hospital Discharge support in the community

The number of paid staff employed by Disability Direct is now 49, plus a further 41 volunteers.

Fundraising standards

Disability Direct procures grant & bid-writing expertise. Whilst applying for and tendering for grants and contracts, the charity also engages in community fundraising through raffles and sponsored events. However, the trustees have a strict policy prohibiting staff and volunteers from asking the public directly for donations in the form of 'tin-rattling' or similar approaches. Anyone working on our behalf in a paid or voluntary capacity will wear I.D. badges clearly determining their role. Members of the public are encouraged to contact head office to confirm the identity of fundraisers.

Financial review

Total funds at the year end were £1,442,637, of which £407,173 related to restricted funds. Designated funds of £239,385 comprise £51,446 funds held within subsidiaries and £187,939 fixed assets. Unrestricted funds which are freely available are £796,079.

According to the free reserves policy the charity is required to hold one month of core operating costs which currently equates to £260,000. Our ambition is to have three months running costs within reserves which is approximately £780,000 and our total of freely available unrestricted reserves at the year end is £796,079.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Principal funding sources

Skills For Care - Staff Time + General Running Costs
Community Action Derby
Garfield Weston Foundation
Reaching Communities – National Lottery

Investment powers, policy and performance

The charity's governing document imposes no specific investment power restrictions on the trustees.

Risk management

The trustees have a risk management strategy which comprises:

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

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiaries. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity and its subsidiary companies.

With the support grants from the Lottery, Garfield Weston Foundation and others, the group has ensured no jobs were lost and services were delivered. Going forward, the charity has decided to make use of the said grants by weaving the above projects into its core offer. Due to a national shifting in priority towards services for disabled people, more grants are announced on a weekly basis which are in the remit of the charity's purpose. Disability Direct is predicting a fiscally stable 24/25.

Plans for future periods

Disability Direct continues to provide generic information & advice with specialist Welfare Rights advocacy. Additional services have been added to the core offer to include advocacy support for anyone needing guidance around access to health & social care services. The charity has also recognised the need to support both paid and unpaid carers of disabled people via the creation of The Blue Sky Social Care Card and a grant from Key2Care Ltd.

The governing documents for the charity and its subsidiary bodies are to be reviewed and energised to reflect the growing needs of the DD Group over the next decade and beyond.

After 30 years of service Disability Direct will lose tenure of its founding member of staff and long-serving CEO, Dr Amo Raju OBE DL after accepting his request to step down from the role. The charity is delighted to retain his unconditional support as he has agreed to become an Ambassador for the charity at a national or international level on demand. The board will commence recruitment for his successor in September 2024. Louise Moss will take on the role on an interim basis until then.

Nimbus The Disability Consultancy Service Ltd continues to make great progress in securing itself as the complete solution to helping business make reasonable adjustments for disabled customers through the brand new 'Access Card'. There is a strong prediction of growth in Access Card sales and increased buy-in from businesses who will equally sign-up to the benefits of the purple pound.

The charity has weathered the funding cuts from statutory bodies and looks primarily towards the trading arms for sustenance. There will be increased services outside the office with development of the Plot To Plate Service into other parts of the city. The charity has decided one of the projects, Derby Sound Community Radio, will benefit by splitting from the main body as an autonomous organisation. The group will therefore split by the end of August 2021.

Whilst the charity welcomes surplus donations from The Disability Syndicate, trustees have recognised the need for investment into Payroll systems ensuring the service continues to perform efficiently and competitively.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

Disability Direct is based at the Richard Shaw Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ the company's registered office and the principal address of the charity. Disability Direct is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 February 2000 and not having a share capital (company registration No. 3891119) and Registered Charity (No. 1079831).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Moss

R Wood

S Rigby

(Resigned 25 May 2023)

B Samra

(Resigned 25 September 2023)

S Sall

M Haye

(Resigned 25 September 2023)

Mr D Rees-Jones

P Taylor

(Resigned 30 May 2024)

P Cade

S Aspey

(Appointed 20 July 2023)

S Amin

(Appointed 1 July 2024)

Policies and procedures for induction and training of trustees

Disability Direct has a full induction and training policy for all members new to the committee and for continuous development of all existing members.

All induction sessions for new members are run by the Chief Executive and the Chair of the MC. This is an opportunity for the new member to familiarise themselves with certain key working issues of the organisation, structure, ethos and working practice as well as give them a grounding for current and future initiatives goals, and also risks.

In summary:

- The obligations of Management Committee members and their roles and responsibilities;
- The main documents which set out the operational framework for the charity include the memorandum and articles of association;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives.

An induction pack has also been created which will act as a resource for all MC members throughout their time with the company – this outlines most of the issues raised in induction as well as a number of other useful pieces of information.

Organisational structure

The directors of the company, also charity trustees for the purposes of charity law under the company's Articles, are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee must be elected to the post and must be re-elected at the next Annual General Meeting.

The build up of the Management Committee must be reflective of the diversity of the community which we serve and therefore a majority of the Committee must be disabled people. A proportion of this committee are also service users who have been actively encouraged to become part of our membership and take an active role in the organisation.

All trustees are required to complete a skills 'CV' which highlights what particular attributes they will be able to contribute to the organisation. This enables the organisation to recruit new members to the Committee to fill skills shortages.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Disability Direct's Management Committee has 7 places filled at present by members with a wide variety of professional and personal backgrounds. Meeting on a bi-monthly basis, the MC is responsible for the strategic direction and policy of the Charity. The company secretary also sits on this committee but, along with two observers, has no voting rights.

Day to day responsibility of the running of the organisation and provision of its services is delegated to the Chief Executive.

The Chief Executive has responsibility for ensuring that the Charity delivers the services specified and that Key Performance Indicators (KPI's) are achieved.

Pay policy for senior staff

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of all directors' expenses and related party transactions are disclosed in notes 10 and 22 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Related parties

As well as the mission statement of Disability Direct;

"to facilitate independent living opportunities for disabled people",

the organisation works towards and in-line with local and national government agendas including:

Implementation of Equality and Human Rights
Provision of the Dept of Health Direct Payments & Personal Budgets scheme
Personalisation in Derby City
Derby City Carers Awareness Strategy

Additionally, the organisation works with other groups in the city with similar aims including smaller self-help groups.

The charity has two wholly controlled subsidiary companies, The Disability Syndicate Limited and Nimbus: The Disability Consultancy Service Limited. The trading subsidiary companies donate surpluses directly to Disability Direct.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

.....
D Moss

Trustee

Dated:

DISABILITY DIRECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DISABILITY DIRECT

Opinion

We have audited the financial statements of Disability Direct (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

.....

Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:								
Donations and legacies	3	169,026	-	159,656	328,682	234,126	80,676	314,802
Charitable activities	6	-	-	-	-	6,178	-	6,178
Other trading activities	4	2,816,969	-	-	2,816,969	1,991,921	-	1,991,921
Investments	5	109,221	-	-	109,221	55,054	-	55,054
Total income		3,095,216	-	159,656	3,254,872	2,287,279	80,676	2,367,955
Expenditure on:								
<u>Raising funds</u>								
Commercial trading operations	7	1,962,719	-	-	1,962,719	1,240,078	-	1,240,078
Charitable activities	8	1,010,182	-	150,303	1,160,485	577,672	161,130	738,802
Total expenditure		2,972,901	-	150,303	3,123,204	1,817,750	161,130	1,978,880
Net incoming resources before transfers		122,315	-	9,353	131,668	469,529	(80,454)	389,075

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Net incoming resources before transfers	122,315	-	9,353	131,668	469,529	(80,454)	389,075
Gross transfers between funds	(239,385)	239,385	-	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds	(117,070)	239,385	9,353	131,668	469,529	(80,454)	389,075
Fund balances at 1 April 2023	913,149	-	397,820	1,310,969	443,620	478,274	921,894
Fund balances at 31 March 2024	<u>796,079</u>	<u>239,385</u>	<u>407,173</u>	<u>1,442,637</u>	<u>913,149</u>	<u>397,820</u>	<u>1,310,969</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY DIRECT

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		538,913		483,783
Current assets					
Stocks	16	11,604		-	
Debtors	17	443,907		392,646	
Cash at bank and in hand		729,078		664,808	
		1,184,589		1,057,454	
Creditors: amounts falling due within one year	18	(280,865)		(230,268)	
Net current assets			903,724		827,186
Total assets less current liabilities			1,442,637		1,310,969
Income funds					
Restricted funds	20	407,173		397,820	
Designated funds		239,385		-	
Unrestricted funds		796,079		913,149	
		1,442,637		1,310,969	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		416,159		440,209
Current assets					
Debtors	17	832,384		721,625	
Cash at bank and in hand		210,711		192,558	
		<u>1,043,095</u>		<u>914,183</u>	
Creditors: amounts falling due within one year	18	<u>(68,063)</u>		<u>(44,184)</u>	
Net current assets			975,032		869,999
Total assets less current liabilities			<u>1,391,191</u>		<u>1,310,208</u>
Income funds					
Restricted funds	20		407,173		397,820
Designated funds			65,185		-
Unrestricted funds			918,833		912,388
			<u>1,391,191</u>		<u>1,310,208</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	25		90,549		364,429
Investing activities					
Purchase of tangible fixed assets		(135,500)		(41,688)	
Investment income received		109,221		55,054	
Net cash (used in)/generated from investing activities			(26,279)		13,366
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			64,270		377,795
Cash and cash equivalents at beginning of year			664,808		287,013
Cash and cash equivalents at end of year			729,078		664,808

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Disability Direct is a private company limited by guarantee incorporated in England and Wales. The registered office is The Richard Shaw Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Where funds are in deficit they are charged against unrestricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants are recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure 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 measure reliably. Expenditure is classified under headings that aggregate all costs relating to the category as follows:

Cost of raising funds are those incurred in seeking voluntary contributions, organising fund raising events and the costs of running the trading subsidiaries.

Expenditure on charitable activities includes the costs of running the charity to further the purposes of the charity and their support costs.

Irrecoverable VAT is allocated to the cost heading within the Statement of Financial Activities to which it relates.

All costs are directly allocated to either the cost of raising funds, charitable activities or governance costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Leasehold land and buildings	Term of lease
Equipment & vehicles	4 years
Fixtures and fittings	4 years

Equipment and computer equipment costing more than £500 is capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	8,044	-	8,044	2,509	-	2,509
Grants received	160,982	159,656	320,638	231,617	80,676	312,293
	<u>169,026</u>	<u>159,656</u>	<u>328,682</u>	<u>234,126</u>	<u>80,676</u>	<u>314,802</u>
Grants receivable for core activities						
National Heritage Grant	34,732	-	34,732	43,415	-	43,415
Community Action Advice Network	42,610	-	42,610	30,000	-	30,000
NHS Derby & Derbyshire SCOPE	-	93,315	93,315	29,150	-	29,150
Garfield Weston Foundation Grant	35,000	-	35,000	97,000	-	97,000
National Lottery Community Fund	-	-	-	-	15,000	15,000
Other	-	65,341	65,341	-	65,676	65,676
	<u>48,640</u>	<u>1,000</u>	<u>49,640</u>	<u>32,052</u>	<u>-</u>	<u>32,052</u>
	<u>160,982</u>	<u>159,656</u>	<u>320,638</u>	<u>231,617</u>	<u>80,676</u>	<u>312,293</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Total 2024 £	Total 2023 £
Income - Charity	452,483	407,515
Rent	24,808	16,399
Trading income - subsidiaries	2,339,678	1,568,007
	<u> </u>	<u> </u>
Other trading activities	<u>2,816,969</u>	<u>1,991,921</u>

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	109,221	55,054
	<u> </u>	<u> </u>

6 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Access to Work	-	6,178
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commercial trading operations		
Trading subsidiaries' cost of sales	16,519	17,016
Other costs	847,736	507,041
Staff costs	1,067,421	706,066
Depreciation and impairment	31,043	9,955
	<u> </u>	<u> </u>
	<u>1,962,719</u>	<u>1,240,078</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Total 2024 £	Total 2023 £
Staff costs	715,177	465,032
Depreciation and impairment	49,329	51,863
Premises costs	89,258	91,852
Equipment and maintenance	52,014	32,815
Telephone	8,903	6,286
Printing, postage and stationery	(534)	14,500
Staff expenses and training	17,015	7,263
Advertising and promotions	31,789	3,456
Consultancy	30,376	4,412
Legal and professional fees	33,391	14,119
Miscellaneous expenses	22,571	16,602
Bank charges	6,846	6,510
Supplies	34,968	7,931
	<u>1,091,103</u>	<u>722,641</u>
Grant funding of activities	52,332	2,161
Share of governance costs (see note 9)	17,050	14,000
	<u>1,160,485</u>	<u>738,802</u>
Analysis by fund		
Unrestricted funds	1,010,182	577,672
Restricted funds	150,303	161,130
	<u>1,160,485</u>	<u>738,802</u>

9 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Audit fees	-	17,050	17,050	-	14,000
	<u>-</u>	<u>17,050</u>	<u>17,050</u>	<u>-</u>	<u>14,000</u>
Analysed between					
Charitable activities	-	17,050	17,050	-	14,000
	<u>-</u>	<u>17,050</u>	<u>17,050</u>	<u>-</u>	<u>14,000</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2024 £	2023 £
Audit of the charity's annual accounts	6,500	6,000
Other services to the group - the audit of the charity's subsidiaries	10,550	8,000
Total audit fees	<u>17,050</u>	<u>14,000</u>

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>70</u>	<u>51</u>
Employment costs	2024 £	2023 £
Wages and salaries	1,524,407	1,048,619
Social security costs	126,998	76,089
Other pension costs	131,193	46,390
	<u>1,782,598</u>	<u>1,171,098</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

Group	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2023	935,543	14,165	134,060	59,302	1,143,070
Additions	-	-	29,643	105,857	135,500
At 31 March 2024	935,543	14,165	163,703	165,159	1,278,570
Depreciation and impairment					
At 1 April 2023	513,450	14,165	109,190	22,480	659,285
Depreciation charged in the year	37,422	-	16,335	26,615	80,372
At 31 March 2024	550,872	14,165	125,525	49,095	739,657
Carrying amount					
At 31 March 2024	384,671	-	38,178	116,064	538,913
At 31 March 2023	422,092	-	21,318	40,373	483,783

Charity	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
At 1 April 2023	918,393	31,316	126,907	29,875	1,106,491
Additions	-	-	24,779	500	25,279
At 31 March 2024	918,393	31,316	151,686	30,375	1,131,770
Depreciation and impairment					
At 1 April 2023	510,744	18,892	110,724	25,922	666,282
Depreciation charged in the year	33,881	3,541	10,622	1,285	49,329
At 31 March 2024	544,625	22,433	121,346	27,207	715,611
Carrying amount					
At 31 March 2024	373,768	8,883	30,340	3,168	416,159
At 31 March 2023	407,649	12,424	16,183	3,953	440,209

16 Stocks

	2024 £	Group 2023 £	2024 £	Company 2023 £
Raw materials and consumables	11,604	-	-	-

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Debtors

	2024	Group 2023	2024	Company 2023
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	268,380	285,796	68,933	95,267
Amounts owed by subsidiary undertakings	-	-	725,226	594,798
Other debtors	38,090	1,528	2,609	-
Prepayments and accrued income	137,437	105,322	35,616	31,560
	<u>443,907</u>	<u>392,646</u>	<u>832,384</u>	<u>721,625</u>

18 Creditors: amounts falling due within one year

	2024	Group 2023	2024	Company 2023
	£	£	£	£
Other taxation and social security	117,122	107,144	10,388	16,238
Trade creditors	65,504	17,033	22,489	6,061
Other creditors	35,158	10,169	26,131	5,541
Accruals and deferred income	63,081	95,922	9,055	16,344
	<u>280,865</u>	<u>230,268</u>	<u>68,063</u>	<u>44,184</u>

The overdraft facility of the charity is secured as a first and only legal charge over the Disability Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ, by the Unity Trust Bank Plc. Unity Trust Bank Plc also has an unlimited cross guarantee between Disability Direct and The Disability Syndicate Limited.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Group

	Movement in funds		Transfers	Balance at
	Incoming resources	Balance at 1 April 2023		31 March 2024
	£	£	£	£
Funds within subsidiaries	-	-	51,446	51,446
Fixed assets	-	-	187,939	187,939
	<u>-</u>	<u>-</u>	<u>239,385</u>	<u>239,385</u>

The funds within subsidiaries fund represents the net assets retained by the subsidiaries and are therefore not readily available within the charity.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Designated funds

(Continued)

Charity

	Movement in funds		Transfers	Balance at
	Incoming resources	Balance at 1 April 2023		31 March 2024
	£	£	£	£
Fixed assets	-	-	65,185	65,185
	-	-	65,185	65,185

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Group and Charity

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
New Building Project	421,388	-	(36,325)	385,063	-	(36,325)	348,738
Community Transport Association - Minibus	7,463	-	(2,987)	4,476	-	(2,240)	2,236
PCC - Hate Crime	8,281	-	-	8,281	-	-	8,281
NHS Derby & Derbyshire	-	-	-	-	93,315	(45,397)	47,918
National Lottery Community Fund	33,484	65,676	(99,160)	-	65,341	(65,341)	-
Plot to Plate	2,668	-	(2,668)	-	1,000	(1,000)	-
Garfield Weston	4,990	15,000	(19,990)	-	-	-	-
	478,274	80,676	(161,130)	397,820	159,656	(150,303)	407,173

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

New Building Project

The purchase of the building in Pride Park was financed by East Midlands Development Agency and Derby City Council LPSA2.

Minibus

A one-off grant from Community Transport for the purchase of a new Fiat 17-seater wheelchair accessible minibus for use by projects within the group as well as other community organisations in the city.

Masonic Charitable Foundation (Plot to Plate)

This grant funds a part time member of staff for 2 years to coordinate the Plot to Plate project. The project allows disabled and elderly people to work on a fully accessible safe, supported allotment and provides activities and volunteering opportunities to local communities.

Tesco's Bags of Help (Plot to Plate)

This grant funds 2 experienced horticultor sessional workers (seasonal) to support the P2P coordinator and provides gardening activity based workshops and outreach.

Police and Crime Commissioner for Derbyshire (Hate Crime Project)

The Hate Crime project supports victims of disability related hate crime and provides training and workshops to charities, schools, colleges and community groups across Derbyshire. The grant funds a 25 hour post and covers travel and volunteer expenses.

Severn Trent Community Fund (Plot to Plate)

This grant funds the Project Coordinator post, materials, and sessional worker costs to build the second accessible allotment and to run the activities on the existing allotment.

DPO COVID-19 Emergency Fund

This project was set up to provide the Employment advocacy support to disabled people during the COVID pandemic. The grant funds an Employment Advocate for 25 hours per week, specialist welfare rights support and other overhead costs.

Derby Sound Lottery Grant

This grant funded a 6 month project and secured a self-employed Station Manager to run training sessions and outreach through the station. Funds were also used to improve the studio and update IT and broadcasting equipment.

Lottery befriending service

Funds were provided to run a pilot care in the community project 'My Neighbour' supporting those isolated due to the pandemic. The grant paid for a current member of staff to recruit and manage volunteer support workers.

Barclays UK COVID-19 fund

As the lottery funded pilot scheme was coming to an end, we created the 'Community Cares' project to ensure people were still being supported. The project employs a Volunteer Coordinator and Community Engagement Officer, both working 28 hours a week.

DCC - The Enabled Centre

The grant funds the core costs of the Enabled Centre to enable it to continue to function through the period of the pandemic.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds Group

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	-	187,939	350,974	538,913	94,244	483,783
Current assets/(liabilities)	796,079	51,446	56,199	903,724	8,281	827,186
	<u>796,079</u>	<u>239,385</u>	<u>407,173</u>	<u>1,442,637</u>	<u>397,820</u>	<u>1,310,969</u>

Charity

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	-	65,185	350,974	416,159	50,670	440,209
Current assets/(liabilities)	918,833	-	56,199	975,032	8,281	869,999
	<u>918,833</u>	<u>65,185</u>	<u>407,173</u>	<u>1,391,191</u>	<u>397,820</u>	<u>1,310,208</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	101,892	17,500
Between two and five years	327,559	10,208
	<u>429,451</u>	<u>27,708</u>

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>499,486</u>	<u>347,584</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the group was charged consultancy fees totalling £50,987 (2023: £48,218) by A Raju & Associates Limited of whom A Raju, the Chief Executive Officer of Disability Direct, is a director and shareholder. Amounts due to A Raju & Associates Limited at the year end totalled £nil (2023: £nil).

24 Third party cash at bank

At 31 March 2024, the group had cash at bank of £15,010,298 (2023: £11,142,070) which is held on behalf of third party managed account and payroll users and therefore not included in the balance sheet of Disability Direct.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25	Cash generated from operations	2024 £	2023 £
	Surplus for the year	131,668	389,075
	Adjustments for:		
	Investment income recognised in statement of financial activities	(109,221)	(55,054)
	Depreciation and impairment of tangible fixed assets	80,372	61,818
	Movements in working capital:		
	(Increase) in stocks	(11,604)	-
	(Increase) in debtors	(51,261)	(94,088)
	Increase in creditors	50,595	62,678
	Cash generated from operations	<u>90,549</u>	<u>364,429</u>
26	Analysis of changes in net funds		
	The charity had no debt during the year.		

Accounts

Charity registration number 1079831

Company registration number 03891119 (England and Wales)

DISABILITY DIRECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Moss R Wood S Sall D Rees-Jones P Taylor P Cade S Aspey	(Appointed 1 February 2023) (Appointed 20 July 2023)
-----------------	---	---

Secretary	Amo Raju
------------------	----------

Charity number	1079831
-----------------------	---------

Company number	03891119
-----------------------	----------

Key management personnel

Senior Managers of Disability Direct:

Chief Executive Officer	Amo Raju
Director of Operations	S Austin
Services Manager	N Jacobs

Senior Managers of The Disability Syndicate Limited:

Executive Director	Avtar Raju
Executive Director	R Johal

Senior Manager of Nimbus:

Managing Director	M Austin
Director of Partnerships	M Briggs

Registered office	The Richard Shaw Centre 20 Royal Scot Road Pride Park Derby DE24 8AJ
--------------------------	--

Auditor	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP
----------------	---

Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham United Kingdom B1 2HB
----------------	--

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

Nelsons
Sterne House
Lodge Lane
Derby
DE1 3WD

DISABILITY DIRECT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheets	12 - 13
Statement of cash flows	14
Notes to the financial statements	15 - 26

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary companies for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are to provide relief for disabled people and by the provision of, but without limitation:

- a. Drop in Centre(s) to facilitate independent living opportunities; and
- b. Information and advice which directly relieves the need of the beneficiaries whether they have a learning difficulty or physical or sensory impairment.

This is in accordance with the charity's governing document, the Memorandum and Articles of Association as amended on 13 February 2000, 27 July 2000 and 27 April 2007.

Public benefit

The aims of our charity are to support disabled people of all ages in accessing independent living opportunities including signposting, guidance and/or representation. Our aims fully reflect the purposes that the charity was set up to further. Ensuring our work delivers our aims, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The focus of our work

Our main objectives for the year continued to ensure we met the needs of our service users particularly in light of issues arising from social care and equalities related legislation. However, the COVID 19 pandemic steered the organization into new additional ways of operating to meeting existing objectives as well as the immediate need to ensure no service user went without.

The strategies we used to meet these objectives included:

- Employment of specialist staff to provide a range of services which are reflective of relevant quality standards and address the potential problems related to independent living.
- In person activities.
- Hospital discharge, shopping & prescription support services.
- Digital upskilling support
- Wellbeing checks
- Continued dialogue through meetings & consultation with local authorities in ensuring Disability Direct played a pivotal role in service planning & delivery.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the facilitation of independent living for all disabled people and are undertaken to further our charitable purposes for the public benefit.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Who used and benefited from our services?

The last 12 months are quite typical in relation to who used our services i.e. disabled people, older people, carers, statutory bodies and commercial companies. However directly & indirectly all enquiries made benefited disabled people and carers.

Equal access to our services is an important issue for us. Disability Direct continues to monitor the take-up of services from all community groups as well as ensuring we successfully provide an equal and qualitative service to all who approach us. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services.

Our information services are targeted towards disabled people regardless of background, age, gender, sexual orientation, race and religious belief. We are extremely pleased in our ability to reach disabled people from BME Communities who currently make up 18% of our total service user base. Equally important is Disability Direct's expertise in meeting the needs of many impairment groups i.e. physical, sensory, learning difficulty and mental health problems.

Achievements and performance

This year Disability Direct continued existing projects including:

1. Personal Budgets Support Service
2. Welfare Rights Service
3. National Payroll Service – DD Payroll
4. PossAbilities – Dance & Fitness For Disabled People
5. Support Planning Service
6. Infrastructure support to smaller groups eg Derby Sound Community Radio
7. Self-help activities e.g. Enabled Centre
8. Plot To Plate Project – Allotment based activities
9. Do What You Want Directory – Online
10. Community Cares Neighbourhood Support
11. General Information & Advice
12. Outreach Services
13. PA Training – Skills For Care
14. The Access Card – National Membership scheme for disabled people & carers
15. IT upskilling
16. Short term support for those being discharged into the community by the NHS

The number of paid staff employed by Disability Direct is now 75, plus a further 31 volunteers.

Fundraising standards

Disability Direct procures grant & bid-writing expertise. Whilst applying for and tendering for grants and contracts, the charity also engages in community fundraising through raffles and sponsored events. However, the trustees have a strict policy prohibiting staff and volunteers from asking the public directly for donations in the form of 'tin-rattling' or similar approaches. Anyone working on our behalf in a paid or voluntary capacity will wear I.D. badges clearly determining their role. Members of the public are encouraged to contact head office to confirm the identity of fundraisers.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Total funds at the year end were £1,310,969, of which £397,820 related to restricted funds. The general reserves at 31 March 2023 are £913,149 and comprise £483,783 fixed assets and £429,366 short term working capital.

According to the free reserves policy the charity is required to hold one month of core operating costs which currently equates to £165,000. Our ambition is to have three months running costs within reserves however the total combined reserves including fixed assets amounts to £913,149.

Principal funding sources

Skills For Care - Staff Time + General Running Costs
National Lottery Grants
Generated income from Trading arms

Investment powers, policy and performance

The charity's governing document imposes no specific investment power restrictions on the trustees.

Risk management

The trustees have a risk management strategy which comprises:

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

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiaries. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity and its subsidiary companies.

Impact of COVID 19

Disability Direct has reviewed, adapted and bolstered its processes and services in the city and surrounding areas at the onset of the COVID 19 pandemic. Our priority has been to ensure existing services were still delivered alongside new services which would minimise the risk of infection to our users groups as well as ensuring no one went without. New activities included, shopping & prescription support, PPE sourcing and distribution and home-based activities for those unable to access day services.

With the support grants from the Lottery and donations from our trading arms, the group has ensured no jobs were lost and services were delivered. Going forward, the charity has decided to make use of the said grants by weaving the above projects into its core offer. Due to a national shifting in priority towards services for disabled people, more grants are announced on a weekly basis which are in the remit of the charity's purpose. Disability Direct is predicting a fiscally stable 23/24.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Disability Direct continues to provide generic information & advice with specialist Welfare Rights advocacy. However, the organisation has noted a drastic increase in the level of hate crime and discrimination/harassment against disabled people in Derby. The board of trustees and the CEO have agreed to increase efforts in supporting anyone in the city who has experienced such behaviour.

Nimbus The Disability Consultancy Service Ltd continues to make great progress in securing itself as the complete solution to helping business make reasonable adjustments for disabled customers through the brand new 'Access Card'. There is a strong prediction of growth in Access Card sales and increased buy-in from businesses who will equally sign-up to the benefits of the purple pound.

The Disability Syndicate continues to provide payroll, training and HR support to disabled people across the UK. The group is investing in new approaches in terms of streamlining and simplifying data required to process each payroll run. The company is also considering adding products to support social care staff directly.

The charity has weathered the funding cuts from statutory bodies and looks primarily towards the trading arms for sustenance. There will be increased services outside the office with development of the Plot To Plate Service into other parts of the city. The charity has decided one of the projects, Derby Sound Community Radio, will benefit by splitting from the main body as an autonomous organisation. The group will therefore split by the end of August 2021.

Structure, governance and management

Governing document

Disability Direct is based at the Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ the company's registered office and the principal address of the charity. Disability Direct is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 February 2000 and not having a share capital (company registration No. 3891119) and Registered Charity (No. 1079831).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Moss	
R Wood	
S Rigby	(Resigned 25 May 2023)
E Renshaw	(Resigned 1 August 2022)
J Smale	(Resigned 15 November 2022)
B Samra	(Resigned 25 September 2023)
S Sall	
M Haye	(Resigned 25 September 2023)
D Rees-Jones	
P Taylor	
N White	(Appointed 1 September 2022 and resigned 20 March 2023)
P Cade	(Appointed 1 February 2023)
S Aspey	(Appointed 20 July 2023)

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Policies and procedures for induction and training of trustees

Disability Direct has a full induction and training policy for all members new to the committee and for continuous development of all existing members.

All induction sessions for new members are run by the Chief Executive and the Chair of the MC. This is an opportunity for the new member to familiarise themselves with certain key working issues of the organisation, structure, ethos and working practice as well as give them a grounding for current and future initiatives goals, and also risks.

In summary:

- The obligations of Management Committee members and their roles and responsibilities;
- The main documents which set out the operational framework for the charity include the memorandum and articles of association;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives.

An induction pack has also been created which will act as a resource for all MC members throughout their time with the company – this outlines most of the issues raised in induction as well as a number of other useful pieces of information.

Organisational structure

The directors of the company, also charity trustees for the purposes of charity law under the company's Articles, are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee must be elected to the post and must be re-elected at the next Annual General Meeting.

The build up of the Management Committee must be reflective of the diversity of the community which we serve and therefore a majority of the Committee must be disabled people. A proportion of this committee are also service users who have been actively encouraged to become part of our membership and take an active role in the organisation.

All trustees are required to complete a skills 'CV' which highlights what particular attributes they will be able to contribute to the organisation. This enables the organisation to recruit new members to the Committee to fill skills shortages.

Disability Direct's Management Committee has 10 places filled at present by members with a wide variety of professional and personal backgrounds. Meeting on a bi-monthly basis, the MC is responsible for the strategic direction and policy of the Charity. The company secretary also sits on this committee but, along with two observers, has no voting rights.

Day to day responsibility of the running of the organisation and provision of its services is delegated to the Chief Executive.

The Chief Executive has responsibility for ensuring that the Charity delivers the services specified and that Key Performance Indicators (KPI's) are achieved.

Pay policy for senior staff

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of all directors' expenses and related party transactions are disclosed in notes 12 and 21 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Related parties

As well as the mission statement of Disability Direct;

"to facilitate independent living opportunities for disabled people",

the organisation works towards and in-line with local and national government agendas including:

Implementation of Equality and Human Rights
Provision of the Dept of Health Direct Payments & Personal Budgets scheme
Personalisation in Derby City & Nottingham City
Derby City Carers Awareness Strategy

Additionally, the organisation works with other groups in the city with similar aims including smaller self-help groups.

The charity has two wholly controlled subsidiary companies, The Disability Syndicate Limited and Nimbus: The Disability Consultancy Service Limited. The trading subsidiary companies donate surpluses directly to Disability Direct.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

D Moss

Trustee

Dated: 20 December 2023

DISABILITY DIRECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DISABILITY DIRECT

Opinion

We have audited the financial statements of Disability Direct (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

22 December 2023

Chartered Accountants
Statutory Auditor

Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	234,126	80,676	314,802	75,448	104,315	179,763
Charitable activities	6	6,178	-	6,178	18,543	-	18,543
Other trading activities	4	1,991,921	-	1,991,921	1,283,331	-	1,283,331
Investments	5	55,054	-	55,054	32,138	-	32,138
Total income		2,287,279	80,676	2,367,955	1,409,460	104,315	1,513,775
<u>Expenditure on:</u>							
Raising funds							
Commercial trading operations	7	1,240,078	-	1,240,078	778,301	-	778,301
Charitable activities	8	577,672	161,130	738,802	534,803	111,073	645,876
Total expenditure		1,817,750	161,130	1,978,880	1,313,104	111,073	1,424,177
Net income/(expenditure) for the year/							
Net movement in funds		469,529	(80,454)	389,075	96,356	(6,758)	89,598
Fund balances at 1 April 2022		443,620	478,274	921,894	347,264	485,032	832,296
Fund balances at 31 March 2023		913,149	397,820	1,310,969	443,620	478,274	921,894

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY DIRECT

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		483,783		503,913
Current assets					
Debtors	16	392,646		298,558	
Cash at bank and in hand		664,808		287,013	
		<u>1,057,454</u>		<u>585,571</u>	
Creditors: amounts falling due within one year	17	<u>(230,268)</u>		<u>(167,590)</u>	
Net current assets			827,186		417,981
Total assets less current liabilities			<u>1,310,969</u>		<u>921,894</u>
Income funds					
Restricted funds	19		397,820		478,274
Unrestricted funds			913,149		443,620
			<u>1,310,969</u>		<u>921,894</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 December 2023

D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		440,209		488,153
Current assets					
Debtors	16	721,625		345,362	
Cash at bank and in hand		192,558		141,394	
		914,183		486,756	
Creditors: amounts falling due within one year	17	(44,184)		(53,776)	
Net current assets			869,999		432,980
Total assets less current liabilities			1,310,208		921,133
Income funds					
Restricted funds	19		397,820		478,274
Unrestricted funds			912,388		442,859
			1,310,208		921,133

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 December 2023

D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		364,429		62,629
Investing activities					
Purchase of tangible fixed assets		(41,688)		(15,911)	
Investment income received		55,054		32,138	
Net cash generated from investing activities			13,366		16,227
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			377,795		78,856
Cash and cash equivalents at beginning of year			287,013		208,157
Cash and cash equivalents at end of year			664,808		287,013

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Disability Direct is a private company limited by guarantee incorporated in England and Wales. The registered office is The Richard Shaw Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Where funds are in deficit they are charged against unrestricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants are recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure 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 measure reliably. Expenditure is classified under headings that aggregate all costs relating to the category as follows:

Cost of raising funds are those incurred in seeking voluntary contributions, organising fund raising events and the costs of running the trading subsidiaries.

Expenditure on charitable activities includes the costs of running the charity to further the purposes of the charity and their support costs.

Irrecoverable VAT is allocated to the cost heading within the Statement of Financial Activities to which it relates.

All costs are directly allocated to either the cost of raising funds, charitable activities or governance costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Leasehold land and buildings	Term of lease
Equipment & vehicles	4 years
Fixtures and fittings	4 years

Equipment and computer equipment costing more than £500 is capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	2,509	-	2,509	1,947	-	1,947
Grants received	231,617	80,676	312,293	73,501	104,315	177,816
	<u>234,126</u>	<u>80,676</u>	<u>314,802</u>	<u>75,448</u>	<u>104,315</u>	<u>179,763</u>
Grants receivable for core activities						
National Heritage Grant	43,415	-	43,415	-	-	-
Community Action Advice Network	30,000	-	30,000	15,750	-	15,750
NHS Derby & Derbyshire DPO COVID-19 Emergency Fund	29,150	-	29,150	-	-	-
Hate Crime	-	-	-	-	7,485	7,485
SCOPE	-	-	-	-	35,417	35,417
Garfield Weston Foundation Grant	97,000	-	97,000	-	-	-
Severn Trent Community Fund	-	15,000	15,000	-	15,000	15,000
National Lottery Community Fund	-	-	-	-	3,229	3,229
Coronavirus funding	-	65,676	65,676	-	33,484	33,484
Other	-	-	-	53,751	-	53,751
	<u>32,052</u>	<u>-</u>	<u>32,052</u>	<u>4,000</u>	<u>9,700</u>	<u>13,700</u>
	<u>231,617</u>	<u>80,676</u>	<u>312,293</u>	<u>73,501</u>	<u>104,315</u>	<u>177,816</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Total 2023 £	Total 2022 £
Income - Charity	407,515	332,566
Rent	16,399	6,563
Trading income - subsidiaries	1,568,007	944,202
	<u> </u>	<u> </u>
Other trading activities	<u>1,991,921</u>	<u>1,283,331</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	55,054	32,138
	<u> </u>	<u> </u>

6 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Access to Work	6,178	18,543
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Commercial trading operations		
Trading subsidiaries' cost of sales	17,016	12,441
Other costs	507,041	228,650
Staff costs	706,066	529,758
Depreciation and impairment	9,955	7,452
	<u> </u>	<u> </u>
	<u>1,240,078</u>	<u>778,301</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	465,032	399,245
Depreciation and impairment	51,863	52,380
Premises costs	91,852	89,120
Equipment and maintenance	32,815	31,098
Telephone	6,286	5,915
Printing, postage and stationery	14,500	3,978
Staff expenses and training	7,263	3,731
Advertising and promotions	3,456	8,025
Consultancy	4,412	3,889
Legal and professional fees	14,119	4,772
Miscellaneous expenses	16,602	15,981
Bank charges	6,510	2,031
Supplies	7,931	14,022
	<u>722,641</u>	<u>634,187</u>
Grant funding of activities	2,161	2,839
Share of governance costs (see note 9)	14,000	8,850
	<u>738,802</u>	<u>645,876</u>
Analysis by fund		
Unrestricted funds	577,672	534,803
Restricted funds	161,130	111,073
	<u>738,802</u>	<u>645,876</u>

9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Audit fees	-	14,000	14,000	-	8,850
	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>8,850</u>
Analysed between					
Charitable activities	-	14,000	14,000	-	8,850
	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>8,850</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2023 £	2022 £
Audit of the charity's annual accounts	6,000	4,250
Other services to the group - the audit of the charity's subsidiaries	8,000	4,600
Total audit fees	14,000	8,850

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	51	51
Employment costs	2023 £	2022 £
Wages and salaries	1,048,619	840,144
Social security costs	76,089	51,575
Other pension costs	46,390	37,284
	1,171,098	929,003

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 - £70,000	1	-

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

Group	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2022	935,543	14,165	125,298	26,376	1,101,382
Additions	-	-	2,962	38,726	41,688
At 31 March 2023	935,543	14,165	128,260	65,102	1,143,070
Depreciation and impairment					
At 1 April 2022	476,029	10,624	93,095	17,721	597,469
Depreciation charged in the year	37,422	3,541	13,847	7,008	61,818
At 31 March 2023	513,451	14,165	106,942	24,729	659,287
Carrying amount					
At 31 March 2023	422,092	-	21,318	40,373	483,783
At 31 March 2022	459,514	3,541	32,204	8,654	503,913
Charity	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
At 1 April 2022	918,393	31,316	125,048	27,814	1,102,571
Additions	-	-	1,859	2,061	3,920
At 31 March 2023	918,393	31,316	126,907	29,875	1,106,491
Depreciation and impairment					
At 1 April 2022	473,322	15,351	101,226	24,519	614,418
Depreciation charged in the year	37,422	3,541	9,498	1,403	51,864
At 31 March 2023	510,744	18,892	110,724	25,922	666,282
Carrying amount					
At 31 March 2023	407,649	12,424	16,183	3,953	440,209
At 31 March 2022	445,071	15,965	23,822	3,295	488,153

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Debtors

	2023	Group 2022	2023	Company 2022
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	285,796	237,567	95,267	78,828
Amounts owed by subsidiary undertakings	-	-	594,798	234,824
Other debtors	1,528	232	-	-
Prepayments and accrued income	105,322	60,759	31,560	31,710
	<u>392,646</u>	<u>298,558</u>	<u>721,625</u>	<u>345,362</u>

17 Creditors: amounts falling due within one year

	2023	Group 2022	2023	Company 2022
	£	£	£	£
Other taxation and social security	107,144	37,400	16,238	6,822
Trade creditors	17,033	10,344	6,061	8,096
Other creditors	10,169	68,380	5,541	33,998
Accruals and deferred income	95,922	51,466	16,344	4,860
	<u>230,268</u>	<u>167,590</u>	<u>44,184</u>	<u>53,776</u>

The overdraft facility of the charity is secured as a first and only legal charge over the Disability Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ, by the Unity Trust Bank Plc. Unity Trust Bank Plc also has an unlimited cross guarantee between Disability Direct and The Disability Syndicate Limited.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	94,244	389,539	483,783	75,062	503,913
Current assets/(liabilities)	818,905	8,281	827,186	49,423	417,981
	<u>913,149</u>	<u>397,820</u>	<u>1,310,969</u>	<u>478,274</u>	<u>921,894</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
New Building Project	457,713	-	(36,325)	421,388	-	(36,325)	385,063
Community Transport Association - Minibus	11,446	-	(3,983)	7,463	-	(2,987)	4,476
PCC - Hate Crime	-	35,417	(27,136)	8,281	-	-	8,281
Severn Trent Community Fund	15,873	3,229	(19,102)	-	-	-	-
DPO COVID-19 Emergency Fund	-	7,485	(7,485)	-	-	-	-
National Lottery Community Fund	-	33,484	-	33,484	65,676	(99,160)	-
Plot to Plate	-	9,700	(7,032)	2,668	-	(2,668)	-
Garfield Weston	-	15,000	(10,010)	4,990	15,000	(19,990)	-
	<u>485,032</u>	<u>104,315</u>	<u>(111,073)</u>	<u>478,274</u>	<u>80,676</u>	<u>(161,130)</u>	<u>397,820</u>

New Building Project

The purchase of the building in Pride Park was financed by East Midlands Development Agency and Derby City Council LPSA2.

Minibus

A one-off grant from Community Transport for the purchase of a new Fiat 17-seater wheelchair accessible minibus for use by projects within the group as well as other community organisations in the city.

Masonic Charitable Foundation (Plot to Plate)

This grant funds a part time member of staff for 2 years to coordinate the Plot to Plate project. The project allows disabled and elderly people to work on a fully accessible safe, supported allotment and provides activities and volunteering opportunities to local communities.

Tesco's Bags of Help (Plot to Plate)

This grant funds 2 experienced horticultor sessional workers (seasonal) to support the P2P coordinator and provides gardening activity based workshops and outreach.

Police and Crime Commissioner for Derbyshire (Hate Crime Project)

The Hate Crime project supports victims of disability related hate crime and provides training and workshops to charities, schools, colleges and community groups across Derbyshire. The grant funds a 25 hour post and covers travel and volunteer expenses.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

(Continued)

Severn Trent Community Fund (Plot to Plate)

This grant funds the Project Coordinator post, materials, and sessional worker costs to build the second accessible allotment and to run the activities on the existing allotment.

DPO COVID-19 Emergency Fund

This project was set up to provide the Employment advocacy support to disabled people during the COVID pandemic. The grant funds an Employment Advocate for 25 hours per week, specialist welfare rights support and other overhead costs.

Derby Sound Lottery Grant

This grant funded a 6 month project and secured a self-employed Station Manager to run training sessions and outreach through the station. Funds were also used to improve the studio and update IT and broadcasting equipment.

Lottery befriending service

Funds were provided to run a pilot care in the community project 'My Neighbour' supporting those isolated due to the pandemic. The grant paid for a current member of staff to recruit and manage volunteer support workers.

Barclays UK COVID-19 fund

As the lottery funded pilot scheme was coming to an end, we created the 'Community Cares' project to ensure people were still being supported. The project employs a Volunteer Coordinator and Community Engagement Officer, both working 28 hours a week.

DCC - The Enabled Centre

The grant funds the core costs of the Enabled Centre to enable it to continue to function through the period of the pandemic.

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	17,500	19,829
Between two and five years	10,208	27,708
	<u>27,708</u>	<u>47,537</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>382,706</u>	<u>310,446</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

21 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the group was charged consultancy fees totalling £48,218 (2022: £45,348) by A Raju & Associates Limited of whom A Raju, the Chief Executive Officer of Disability Direct, is a director and shareholder. Amounts due to A Raju & Associates Limited at the year end totalled £nil (2022: £nil).

22 Third party cash at bank

At 31 March 2023, the group had cash at bank of £11,142,070 (2022: £10,935,960) which is held on behalf of third party managed account and payroll users and therefore not included in the balance sheet of Disability Direct.

23 Cash generated from operations

2023
£

2022
£

Surplus for the year

389,075

89,598

Adjustments for:

Investment income recognised in statement of financial activities

(55,054)

(32,138)

Depreciation and impairment of tangible fixed assets

61,818

59,832

Movements in working capital:

(Increase) in debtors

(94,088)

(8,386)

Increase/(decrease) in creditors

62,678

(46,277)

Cash generated from operations

364,429

62,629

24 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

Charity registration number 1079831

Company registration number 03891119 (England and Wales)

DISABILITY DIRECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Moss	
	R Wood	
	S Rigby	
	J Smale	
	B Samra	
	S Sall	
	M Haye	(Appointed 1 May 2021)
	D Rees-Jones	(Appointed 1 May 2021)
	P Taylor	
	Mr N White	(Appointed 1 September 2022)

Secretary Amo Raju

Charity number 1079831

Company number 03891119

Key management personnel

Senior Managers of Disability Direct:

Chief Executive Officer	Amo Raju
Director of Operations	S Austin
Services Manager	N Jacobs
Finance Manager	K Polyakova / S Banks

Senior Managers of The Disability Syndicate Limited:

Payroll Manager	Avtar Raju
Finance Manager	K Polyakova
Personal Budgets Manager	R Johal

Senior Manager of Nimbus:

Managing Director	M Austin
-------------------	----------

Registered office
The Enterprise Centre
20 Royal Scot Road
Pride Park
Derby
DE24 8AJ

Auditor
Azets Audit Services
Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

Bankers
Unity Trust Bank Plc
9 Brindley Place
Birmingham
United Kingdom
B1 2HB

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

Nelsons
Sterne House
Lodge Lane
Derby
DE1 3WD

DISABILITY DIRECT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheets	12 - 13
Statement of cash flows	14
Notes to the financial statements	15 - 27

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary companies for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are to provide relief for disabled people and by the provision of, but without limitation:

- a. Drop in Centre(s) to facilitate independent living opportunities; and
- b. Information and advice which directly relieves the need of the beneficiaries whether they have a learning difficulty or physical or sensory impairment.

This is in accordance with the charity's governing document, the Memorandum and Articles of Association as amended on 13 February 2000, 27 July 2000 and 27 April 2007.

Public benefit

The aims of our charity are to support disabled people of all ages in accessing independent living opportunities including signposting, guidance and/or representation. Our aims fully reflect the purposes that the charity was set up to further. Ensuring our work delivers our aims, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The focus of our work

Our main objectives for the year continued to ensure we met the needs of our service users particularly in light of issues arising from social care and equalities related legislation. However, the COVID 19 pandemic steered the organization into new additional ways of operating to meeting existing objectives as well as the immediate need to ensure no service user went without.

The strategies we used to meet these objectives included:

- Employment of specialist staff to provide a range of services which are reflective of relevant quality standards and address the potential problems related to independent living.
- Virtual activities delivered online.
- Shopping & prescription support services.
- Wellbeing checks
- Guidance to disabled people about access to online platforms such as NHS appointments
- Continued dialogue through meetings & consultation with local authorities in ensuring Disability Direct played a pivotal role in service planning & delivery.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the facilitation of independent living for all disabled people and are undertaken to further our charitable purposes for the public benefit.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Who used and benefited from our services?

The last 12 months are quite typical in relation to who used our services i.e. disabled people, older people, carers, statutory bodies and commercial companies. However directly & indirectly all enquiries made benefited disabled people and carers.

Equal access to our services is an important issue for us. Disability Direct continues to monitor the take-up of services from all community groups as well as ensuring we successfully provide an equal and qualitative service to all who approach us. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services.

Our information services are targeted towards disabled people regardless of background, age, gender, sexual orientation, race and religious belief. We are extremely pleased in our ability to reach disabled people from BME Communities who currently make up 18% of our total service user base. Equally important is Disability Direct's expertise in meeting the needs of many impairment groups i.e. physical, sensory, learning difficulty and mental health problems.

Achievements and performance

This year Disability Direct continued existing projects including:

1. Personal Budgets Support Service
2. Welfare Rights Service
3. National Payroll Service – DD Payroll
4. PossAbilities – Dance & Fitness For Disabled People
5. Support Planning Service
6. Infrastructure support to smaller groups e.g. Derby Sound Community Radio
7. Self-help activities e.g. Enabled Centre
8. Plot To Plate Project – Allotment based activities
9. Do What You Want Directory – Online
10. Community Cares Neighbourhood Support
11. General Information & Advice
12. Outreach Services
13. PA Training – Skills For Care
14. The Access Card – National & International Membership scheme for disabled people & carers
15. Virtual Activity Sessions
16. CommuniTY

The number of paid staff employed by Disability Direct is now 49, plus a further 41 volunteers.

Fundraising standards

Disability Direct procures grant & bid-writing expertise. Whilst applying for and tendering for grants and contracts, the charity also engages in community fundraising through raffles and sponsored events. However, the trustees have a strict policy prohibiting staff and volunteers from asking the public directly for donations in the form of 'tin-rattling' or similar approaches. Anyone working on our behalf in a paid or voluntary capacity will wear I.D. badges clearly determining their role. Members of the public are encouraged to contact head office to confirm the identity of fundraisers.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Financial review

Total funds at the year end were £921,894, of which £478,274 related to restricted funds. The general reserves at 31 March 2022 are £443,620 and comprise £75,062 fixed assets and £368,558 short term working capital.

According to the free reserves policy the charity is required to hold one month of core operating costs which currently equates to £119,000. The actual free reserves level is £368,558 which equates to three months worth of core operating costs.

Principal funding sources

Skills For Care - Staff Time + General Running Costs
Community Action Derby
Garfield Weston Foundation
Reaching Communities – National Lottery
Severn Trent Community Fund

Investment powers, policy and performance

The charity's governing document imposes no specific investment power restrictions on the trustees.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity and its subsidiaries face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The Implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiaries. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity and its subsidiary companies.

Impact of COVID 19

Disability Direct has reviewed, adapted and bolstered its processes and services in the city and surrounding areas at the onset of the COVID 19 pandemic. Our priority has been to ensure existing services were still delivered alongside new services which would minimise the risk of infection to our user groups as well as ensuring no one went without. New activities included, shopping & prescription support, PPE sourcing and distribution and home-based activities for those unable to access day services.

With the support grants from the Lottery, Garfield Weston Foundation, Local & Central Government, the group has ensured no jobs were lost and services were delivered. Going forward, the charity has decided to make use of the said grants by weaving the above projects into its core offer. Due to a national shifting in priority towards services for disabled people, more grants are announced on a weekly basis which are in the remit of the charity's purpose. Disability Direct is predicting a fiscally stable 21/22.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

Disability Direct continues to provide generic information & advice with specialist Welfare Rights advocacy. However, the organisation has noted a drastic increase in the level of hate crime and discrimination/harassment against disabled people in Derby. The board of trustees and the CEO have agreed to increase efforts in supporting anyone in the city who has experienced such behaviour.

Nimbus The Disability Consultancy Service Ltd continues to make great progress in securing itself as the complete solution to helping business make reasonable adjustments for disabled customers through the brand new 'Access Card'. There is a strong prediction of growth in Access Card sales and increased buy-in from businesses who will equally sign-up to the benefits of the purple pound.

The charity has weathered the funding cuts from statutory bodies and looks primarily towards the trading arms for sustenance. There will be increased services outside the office with development of the Plot To Plate Service into other parts of the city. The charity has decided one of the projects, Derby Sound Community Radio, will benefit by splitting from the main body as an autonomous organisation. The group will therefore split by the end of August 2021.

Whilst the charity welcomes surplus donations from The Disability Syndicate, trustees have recognised the need for the charity to generate its own income and has thus authorised the CEO into commercial activity via a Charity Shop. A new drop-in advice service will thus be operating from Babington Lane in the city centre.

Structure, governance and management

Governing document

Disability Direct is based at the Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ the company's registered office and the principal address of the charity. Disability Direct is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 February 2000 and not having a share capital (company registration No. 3891119) and Registered Charity (No. 1079831).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Moss

R Wood

S Rigby

E Renshaw

(Resigned 1 August 2022)

J Smale

B Samra

K Carrington-Roberts

(Resigned 9 December 2021)

S Sall

M Haye

(Appointed 1 May 2021)

D Rees-Jones

(Appointed 1 May 2021)

P Taylor

Mr N White

(Appointed 1 September 2022)

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Policies and procedures for induction and training of trustees

Disability Direct has a full induction and training policy for all members new to the committee and for continuous development of all existing members.

All induction sessions for new members are run by the Chief Executive and the Chair of the MC. This is an opportunity for the new member to familiarise themselves with certain key working issues of the organisation, structure, ethos and working practice as well as give them a grounding for current and future initiatives goals, and also risks.

In summary:

- The obligations of Management Committee members and their roles and responsibilities;
- The main documents which set out the operational framework for the charity include the memorandum and articles of association;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives.

An induction pack has also been created which will act as a resource for all MC members throughout their time with the company – this outlines most of the issues raised in induction as well as a number of other useful pieces of information.

Organisational structure

The directors of the company, also charity trustees for the purposes of charity law under the company's Articles, are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee must be elected to the post and must be re-elected at the next Annual General Meeting.

The build up of the Management Committee must be reflective of the diversity of the community which we serve and therefore a majority of the Committee must be disabled people. A proportion of this committee are also service users who have been actively encouraged to become part of our membership and take an active role in the organisation.

All trustees are required to complete a skills 'CV' which highlights what particular attributes they will be able to contribute to the organisation. This enables the organisation to recruit new members to the Committee to fill skills shortages.

Disability Direct's Management Committee has 10 places filled at present by members with a wide variety of professional and personal backgrounds. Meeting on a bi-monthly basis, the MC is responsible for the strategic direction and policy of the Charity. The company secretary also sits on this committee but, along with two observers, has no voting rights.

Day to day responsibility of the running of the organisation and provision of its services is delegated to the Chief Executive.

The Chief Executive has responsibility for ensuring that the Charity delivers the services specified and that Key Performance Indicators (KPI's) are achieved.

Pay policy for senior staff

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of all directors' expenses and related party transactions are disclosed in notes 12 and 24 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Related parties

As well as the mission statement of Disability Direct;

"to facilitate independent living opportunities for disabled people",

the organisation works towards and in-line with local and national government agendas including:

Implementation of Equality and Human Rights
Provision of the Dept of Health Direct Payments & Personal Budgets scheme
Personalisation in Derby City
Derby City Carers Awareness Strategy

Additionally, the organisation works with other groups in the city with similar aims including smaller self-help groups.

The charity has two wholly controlled subsidiary companies, The Disability Syndicate Limited and Nimbus: The Disability Consultancy Service Limited. The trading subsidiary companies donate surpluses directly to Disability Direct.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



.....
D Moss

Trustee

Dated: 13 December 2022

DISABILITY DIRECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DISABILITY DIRECT

Opinion

We have audited the financial statements of Disability Direct (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

.....

Chartered Accountants
Statutory Auditor

Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	75,448	104,315	179,763	279,448	206,275	485,723
Charitable activities	6	18,543	-	18,543	59	-	59
Other trading activities	4	1,283,331	-	1,283,331	1,052,846	-	1,052,846
Investments	5	32,138	-	32,138	21,202	-	21,202
Other income	7	-	-	-	118	-	118
Total income		1,409,460	104,315	1,513,775	1,353,673	206,275	1,559,948
<u>Expenditure on:</u>							
<u>Raising funds</u>							
Commercial trading operations	8	778,301	-	778,301	690,955	-	690,955
Charitable activities	9	534,803	111,073	645,876	424,282	251,421	675,703
Total expenditure		1,313,104	111,073	1,424,177	1,115,237	251,421	1,366,658
Net income/(expenditure) for the year/							
Net movement in funds		96,356	(6,758)	89,598	238,436	(45,146)	193,290
Fund balances at 1 April 2021		347,264	485,032	832,296	108,828	530,178	639,006
Fund balances at 31 March 2022		443,620	478,274	921,894	347,264	485,032	832,296

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY DIRECT

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		503,913		547,835
Current assets					
Debtors	16	298,558		290,171	
Cash at bank and in hand		287,013		208,157	
		<u>585,571</u>		<u>498,328</u>	
Creditors: amounts falling due within one year	17	<u>(167,590)</u>		<u>(213,867)</u>	
Net current assets			417,981		284,461
Total assets less current liabilities			<u>921,894</u>		<u>832,296</u>
Income funds					
Restricted funds	18	478,274		485,032	
Unrestricted funds		443,620		347,264	
		<u>921,894</u>		<u>832,296</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13 December 2022



D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		488,153		537,496
Current assets					
Debtors	16	345,362		337,353	
Cash at bank and in hand		141,394		43,375	
		<u>486,756</u>		<u>380,728</u>	
Creditors: amounts falling due within one year	17	<u>(53,776)</u>		<u>(86,689)</u>	
Net current assets			432,980		294,039
Total assets less current liabilities			<u>921,133</u>		<u>831,535</u>
Income funds					
Restricted funds	18		478,274		485,032
Unrestricted funds			442,859		346,503
			<u>921,133</u>		<u>831,535</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13 December 2022



D Moss
Trustee

Company Registration No. 03891119

DISABILITY DIRECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		62,629		171,555
Investing activities					
Purchase of tangible fixed assets		(15,911)		(22,611)	
Investment income received		32,138		21,202	
		<u> </u>		<u> </u>	
Net cash generated from/(used in)					
Investing activities			16,227		(1,409)
Net cash used in financing activities			<u> </u>		<u> </u>
			-		-
Net increase in cash and cash equivalents			78,856		170,146
Cash and cash equivalents at beginning of year			208,157		38,011
Cash and cash equivalents at end of year			<u>287,013</u>		<u>208,157</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Disability Direct is a private company limited by guarantee incorporated in England and Wales. The registered office is The Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Where funds are in deficit they are charged against unrestricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants are recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure 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 measure reliably. Expenditure is classified under headings that aggregate all costs relating to the category as follows:

Cost of raising funds are those incurred in seeking voluntary contributions, organising fund raising events and the costs of running the trading subsidiaries.

Expenditure on charitable activities includes the costs of running the charity to further the purposes of the charity and their support costs.

Irrecoverable VAT is allocated to the cost heading within the Statement of Financial Activities to which it relates.

All costs are directly allocated to either the cost of raising funds, charitable activities or governance costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Leasehold land and buildings	Term of lease
Equipment & vehicles	4 years
Fixtures and fittings	4 years

Equipment and computer equipment costing more than £500 is capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	1,947	-	1,947	6,276	-	6,276
Grants received	73,501	104,315	177,816	273,172	206,275	479,447
	<u>75,448</u>	<u>104,315</u>	<u>179,763</u>	<u>279,448</u>	<u>206,275</u>	<u>485,723</u>
Grants receivable for core activities						
Barclays UK COVID-19 fund	-	-	-	-	100,000	100,000
Community Action Advice Network	15,750	-	15,750	57,225	-	57,225
Derby Sound Lottery Grant	-	-	-	-	26,253	26,253
DPO COVID-19 Emergency Fund	-	7,485	7,485	-	14,970	14,970
Hate Crime	-	35,417	35,417	-	10,417	10,417
Lottery Befriending Service	-	-	-	-	9,326	9,326
Garfield Weston Foundation Grant	-	15,000	15,000	-	-	-
Severn Trent Community Fund	-	3,229	3,229	-	29,061	29,061
National Lottery Community Fund	-	33,484	33,484	-	-	-
Coronavirus funding	53,751	-	53,751	202,856	-	202,856
Other	4,000	9,700	13,700	13,091	16,248	29,339
	<u>73,501</u>	<u>104,315</u>	<u>177,816</u>	<u>273,172</u>	<u>206,275</u>	<u>479,447</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies (Continued)

4 Other trading activities

	Total 2022 £	Total 2021 £
Income - Charity	332,566	213,940
Fundraising and sponsorship	-	300
Rent	6,563	8,395
Trading income - subsidiaries	944,202	830,211
Other trading activities	1,283,331	1,052,846

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	32,138	21,202

6 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Access to Work	18,543	59

7 Other income

	Total 2022 £	Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	-	118

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Commercial trading operations		
Trading subsidiaries' cost of sales	12,441	6,722
Other costs	228,650	181,924
Staff costs	529,758	494,896
Depreciation and impairment	7,452	7,413
	<u>778,301</u>	<u>690,955</u>

9 Charitable activities

	Total 2022	Total 2021
	£	£
Staff costs	399,245	389,669
Depreciation and impairment	52,380	57,867
Premises costs	89,120	88,425
Equipment and maintenance	31,098	29,292
Telephone	5,915	5,981
Printing, postage and stationery	3,978	5,851
Staff expenses and training	3,731	8,507
Advertising and promotions	8,025	11,917
Consultancy	3,889	5,104
Legal and professional fees	4,772	37,637
Miscellaneous expenses	15,981	11,778
Bank charges	2,031	1,755
Supplies	14,022	13,390
	<u>634,187</u>	<u>667,173</u>
Grant funding of activities	2,839	-
Share of governance costs (see note 10)	8,850	8,530
	<u>645,876</u>	<u>675,703</u>
Analysis by fund		
Unrestricted funds	534,803	424,282
Restricted funds	111,073	251,421
	<u>645,876</u>	<u>675,703</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Audit fees	-	8,850	8,850	-	8,450
Miscellaneous costs	-	-	-	-	80
	-	8,850	8,850	-	8,530
Analysed between Charitable activities	-	8,850	8,850	-	8,530

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2022 £	2021 £
Audit of the charity's annual accounts	4,250	4,050
Other services to the group - the audit of the charity's subsidiaries	4,600	4,400
Total audit fees	8,850	8,450

13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	51	56
Employment costs	2022 £	2021 £
Wages and salaries	840,144	800,027
Social security costs	51,575	51,255
Other pension costs	37,284	33,283
	929,003	884,565

There were no employees whose annual remuneration was £60,000 or more.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Employees

(Continued)

14 Tangible fixed assets Group

	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2021	935,543	14,165	242,409	41,444	1,233,561
Additions	-	-	7,470	8,441	15,911
At 31 March 2022	935,543	14,165	249,879	49,885	1,249,472
Depreciation and impairment					
At 1 April 2021	438,607	7,083	200,486	39,552	685,728
Depreciation charged in the year	37,422	3,541	17,189	1,679	59,831
At 31 March 2022	476,029	10,624	217,675	41,231	745,559
Carrying amount					
At 31 March 2022	459,514	3,541	32,204	8,654	503,913
At 31 March 2021	482,493	19,507	45,199	636	547,835
Charity					
	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
At 1 April 2021	918,393	31,316	125,048	24,778	1,099,535
Additions	-	-	-	3,036	3,036
At 31 March 2022	918,393	31,316	125,048	27,814	1,102,571
Depreciation and impairment					
At 1 April 2021	435,900	11,810	90,336	23,993	562,039
Depreciation charged in the year	37,422	3,541	10,890	526	52,379
At 31 March 2022	473,322	15,351	101,226	24,519	614,418
Carrying amount					
At 31 March 2022	445,071	15,965	23,822	3,295	488,153
At 31 March 2021	482,493	19,506	34,712	785	537,496

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Debtors

	2022	Group 2021	2022	Company 2021
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	237,567	233,038	78,828	33,487
Amounts owed by subsidiary undertakings	-	-	234,824	269,766
Other debtors	232	232	-	-
Prepayments and accrued income	60,759	56,901	31,710	34,100
	<u>298,558</u>	<u>290,171</u>	<u>345,362</u>	<u>337,353</u>

17 Creditors: amounts falling due within one year

	2022	Group 2021	2022	Company 2021
	£	£	£	£
Other taxation and social security	37,400	39,482	6,822	9,029
Trade creditors	10,344	30,919	8,096	21,558
Other creditors	68,380	89,580	33,998	29,369
Accruals and deferred income	51,466	53,886	4,860	26,733
	<u>167,590</u>	<u>213,867</u>	<u>53,776</u>	<u>86,689</u>

The overdraft facility of the charity is secured as a first and only legal charge over the Disability Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ, by the Unity Trust Bank Plc. Unity Trust Bank Plc also has an unlimited cross guarantee between Disability Direct and The Disability Syndicate Limited.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
New Building Project	494,038	-	(36,325)	457,713	-	(36,325)	421,388
Masonic Charitable Foundation	12,597	-	(12,597)	-	-	-	-
Tesco Bags of Help	1,384	-	(1,384)	-	-	-	-
Community Transport Association - Minibus	16,756	-	(5,310)	11,446	-	(3,983)	7,463
PCC - Hate Crime	5,403	10,417	(15,820)	-	35,417	(27,136)	8,281
Severn Trent Community Fund	-	29,061	(13,188)	15,873	3,229	(19,102)	-
DPO COVID-19 Emergency Fund	-	14,970	(14,970)	-	7,485	(7,485)	-
Derby Sound Lottery Grant	-	26,253	(26,253)	-	-	-	-
Lottery befriending service	-	9,326	(9,326)	-	-	-	-
Barclays UK COVID-19 fund	-	100,000	(100,000)	-	-	-	-
DCC - The Enabled Centre	-	16,248	(16,248)	-	-	-	-
National Lottery Community Fund	-	-	-	-	33,484	-	33,484
Plot to Plate	-	-	-	-	9,700	(7,032)	2,668
Garfield Weston	-	-	-	-	15,000	(10,010)	4,990
	<u>530,178</u>	<u>206,275</u>	<u>(251,421)</u>	<u>485,032</u>	<u>104,315</u>	<u>(111,073)</u>	<u>478,274</u>

New Building Project

The purchase of the building in Pride Park was financed by East Midlands Development Agency and Derby City Council LPSA2.

Minibus

A one-off grant from Community Transport for the purchase of a new Fiat 17-seater wheelchair accessible minibus for use by projects within the group as well as other community organisations in the city.

Masonic Charitable Foundation (Plot to Plate)

This grant funds a part time member of staff for 2 years to coordinate the Plot to Plate project. The project allows disabled and elderly people to work on a fully accessible safe, supported allotment and provides activities and volunteering opportunities to local communities.

Tesco's Bags of Help (Plot to Plate)

This grant funds 2 experienced horticulturist sessional workers (seasonal) to support the P2P coordinator and provides gardening activity based workshops and outreach.

Police and Crime Commissioner for Derbyshire (Hate Crime Project)

The Hate Crime project supports victims of disability related hate crime and provides training and workshops to charities, schools, colleges and community groups across Derbyshire. The grant funds a 25 hour post and covers travel and volunteer expenses.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

Severn Trent Community Fund (Plot to Plate)

This grant funds the Project Coordinator post, materials, and sessional worker costs to build the second accessible allotment and to run the activities on the existing allotment.

DPO COVID-19 Emergency Fund

This project was set up to provide the Employment advocacy support to disabled people during the COVID pandemic. The grant funds an Employment Advocate for 25 hours per week, specialist welfare rights support and other overhead costs.

Derby Sound Lottery Grant

This grant funded a 6 month project and secured a self-employed Station Manager to run training sessions and outreach through the station. Funds were also used to improve the studio and update IT and broadcasting equipment.

Lottery befriending service

Funds were provided to run a pilot care in the community project 'My Neighbour' supporting those isolated due to the pandemic. The grant paid for a current member of staff to recruit and manage volunteer support workers.

Barclays UK COVID-19 fund

As the lottery funded pilot scheme was coming to an end, we created the 'Community Cares' project to ensure people were still being supported. The project employs a Volunteer Coordinator and Community Engagement Officer, both working 28 hours a week.

DCC - The Enabled Centre

The grant funds the core costs of the Enabled Centre to enable it to continue to function through the period of the pandemic.

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	75,062	428,851	503,913	78,676	469,159	547,835
Current assets/(liabilities)	368,558	49,423	417,981	268,588	15,873	284,461
	<u>443,620</u>	<u>478,274</u>	<u>921,894</u>	<u>347,264</u>	<u>485,032</u>	<u>832,296</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	19,829	22,864
Between two and five years	27,708	2,329
	<u>47,537</u>	<u>25,193</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>310,446</u>	<u>321,053</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the group was charged consultancy fees totalling £45,348 (2021: £34,000) by A Raju & Associates Limited of whom A Raju, the Chief Executive Officer of Disability Direct, is a director and shareholder. Amounts due to A Raju & Associates Limited at the year end totalled £nil (2021: £nil).

22 Third party cash at bank

At 31 March 2022, the group had cash at bank of £10,935,960 (2021: £13,011,775) which is held on behalf of third party managed account and payroll users and therefore not included in the balance sheet of Disability Direct.

23 Analysis of changes in net funds

The charity had no debt during the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

24	Cash generated from operations	2022 £	2021 £
	Surplus for the year	89,598	193,290
	Adjustments for:		
	Investment income recognised in statement of financial activities	(32,138)	(21,202)
	Gain on disposal of tangible fixed assets	-	(118)
	Depreciation and impairment of tangible fixed assets	59,832	65,280
	Movements in working capital:		
	(Increase) in debtors	(8,386)	(26,828)
	(Decrease) in creditors	(46,277)	(38,867)
	Cash generated from operations	<u>62,629</u>	<u>171,555</u>

Accounts

Charity Registration No. 1079831

Company Registration No. 3891119 (England and Wales)

DISABILITY DIRECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Moss R Wood S Rigby E Renshaw J Smale B Samra K Carrington-Roberts S Sall M Haye D Rees-Jones P Taylor	(Appointed 1 November 2020) (Appointed 1 May 2021) (Appointed 1 May 2021) (Appointed 1 October 2020)
Secretary	Amo Raju	
Charity number	1079831	
Company number	3891119	
Key management personnel		
Senior Managers of Disability Direct:		
Chief Executive Officer	Amo Raju	
Director of Operations	S Austin	
Services Manager	N Jacobs	
Finance Manager	K Polyakova	
Interim Finance Manager (Maternity cover)	S Gill	
Senior Managers of The Disability Syndicate Limited:		
Payroll Manager	Avtar Raju	
Finance Manager	K Polyakova	
Interim Finance Manager (Maternity cover)	S Gill	
Personal Budgets Manager	R Johal	
Senior Manager of Nimbus:		
Managing Director	M Austin	
Registered office	The Enterprise Centre 20 Royal Scot Road Pride Park Derby DE24 8AJ	
Auditor	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough United Kingdom PE1 2SP	

DISABILITY DIRECT

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

Unity Trust Bank Plc
9 Brindley Place
Birmingham
United Kingdom
B1 2HB

Solicitors

Nelsons
Sterne House
Lodge Lane
Derby
DE1 3WD

DISABILITY DIRECT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	14
Notes to the financial statements	15 - 27

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary companies for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are to provide relief for disabled people and by the provision of, but without limitation:

- a. Drop in Centre(s) to facilitate independent living opportunities; and
- b. Information and advice which directly relieves the need of the beneficiaries whether they have a learning difficulty or physical or sensory impairment.

This is in accordance with the charity's governing document, the Memorandum and Articles of Association as amended on 13 February 2000, 27 July 2000 and 27 April 2007.

Public benefit

The aims of our charity are to support disabled people of all ages in accessing independent living opportunities including signposting, guidance and/or representation. Our aims fully reflect the purposes that the charity was set up to further. Ensuring our work delivers our aims, we review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The focus of our work

Our main objectives for the year continued to ensure we met the needs of our service users particularly in light of issues arising from social care and equalities related legislation. However, the COVID 19 pandemic steered the organization into new additional ways of operating to meeting existing objectives as well as the immediate need to ensure no service user went without.

The strategies we used to meet these objectives included:

- Employment of specialist staff to provide a range of services which are reflective of relevant quality standards and address the potential problems related to independent living.
- Virtual activities delivered online.
- Shopping & prescription support services.
- Wellbeing checks
- PPE delivery to direct payment users.
- Continued dialogue through meetings & consultation with local authorities in ensuring Disability Direct played a pivotal role in service planning & delivery.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the facilitation of independent living for all disabled people and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

The last 12 months are quite typical in relation to who used our services i.e. disabled people, older people, carers, statutory bodies and commercial companies. However directly & indirectly all enquiries made benefited disabled people and carers.

Equal access to our services is an important issue for us. Disability Direct continues to monitor the take-up of services from all community groups as well as ensuring we successfully provide an equal and qualitative service to all who approach us. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services.

Our information services are targeted towards disabled people regardless of background, age, gender, sexual orientation, race and religious belief. We are extremely pleased in our ability to reach disabled people from BME Communities who currently make up 18% of our total service user base. Equally important is Disability Direct's expertise in meeting the needs of many impairment groups i.e. physical, sensory, learning difficulty and mental health problems._

Achievements and performance

This year Disability Direct continued existing projects including:

1. Personal Budgets Support Service
2. Welfare Rights Service
3. National Payroll Service – DD Payroll
4. PossAbilities – Dance & Fitness For Disabled People
5. Support Planning Service
6. Infrastructure support to smaller groups eg Derby Sound Community Radio
7. Self-help activities e.g. Enabled Centre
8. Plot To Plate Project – Allotment based activities
9. Do What You Want Directory – Online
10. Community Cares Neighbourhood Support
11. General Information & Advice
12. Outreach Services
13. PA Training – Skills For Care
14. The Access Card – National Membership scheme for disabled people & carers
15. Virtual Activity Sessions
16. PPE Delivery

The number of paid staff employed by Disability Direct is now 49, plus a further 41 volunteers.

Fundraising standards

Disability Direct procures grant & bid-writing expertise. Whilst applying for and tendering for grants and contracts, the charity also engages in community fundraising through raffles and sponsored events. However, the trustees have a strict policy prohibiting staff and volunteers from asking the public directly for donations in the form of 'tin-rattling' or similar approaches. Anyone working on our behalf in a paid or voluntary capacity will wear I.D. badges clearly determining their role. Members of the public are encouraged to contact head office to confirm the identity of fundraisers.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Total funds at the year end were £832,296, of which £485,032 related to restricted funds. The general reserves at 31 March 2021 are £347,264 and comprise £547,835 fixed assets and (£200,571) short term working capital.

According to the free reserves policy the charity is required to hold one month of core operating costs which currently equates to £114,000. The actual free reserves level is £347,264 which equates to three months worth of core operating costs.

Principal funding sources

Skills For Care - Staff Time + General Running Costs
Derby City Council COVID 19 Relief Grant
Barclays Donation

Investment powers, policy and performance

The charity's governing document imposes no specific investment power restrictions on the trustees.

Risk management

The trustees have a risk management strategy which comprises:

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

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiaries. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity and its subsidiary companies.

Impact of COVID 19

Disability Direct has reviewed, adapted and bolstered its processes and services in the city and surrounding areas at the onset of the COVID 19 pandemic. Our priority has been to ensure existing services were still delivered alongside new services which would minimise the risk of infection to our users groups as well as ensuring no one went without. New activities included, shopping & prescription support, PPE sourcing and distribution and home-based activities for those unable to access day services.

With the support grants from the Lottery, Barclays Community Fund, Severn Trent Water, Local & Central Government, the group has ensured no jobs were lost and services were delivered. Going forward, the charity has decided to make use of the said grants by weaving the above projects into its core offer. Due to a national shifting in priority towards services for disabled people, more grants are announced on a weekly basis which are in the remit of the charity's purpose. Disability Direct is predicting a fiscally stable 21/22.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

Disability Direct continues to provide generic information & advice with specialist Welfare Rights advocacy. However, the organisation has noted a drastic increase in the level of hate crime and discrimination/harassment against disabled people in Derby. The board of trustees and the CEO have agreed to increase efforts in supporting anyone in the city who has experienced such behaviour.

Nimbus The Disability Consultancy Service Ltd continues to make great progress in securing itself as the complete solution to helping business make reasonable adjustments for disabled customers through the brand new 'Access Card'. There is a strong prediction of growth in Access Card sales and increased buy-in from businesses who will equally sign-up to the benefits of the purple pound.

The charity has weathered the funding cuts from statutory bodies and looks primarily towards the trading arms for sustenance. There will be increased services outside the office with development of the Plot To Plate Service into other parts of the city. The charity has decided one of the projects, Derby Sound Community Radio, will benefit by splitting from the main body as an autonomous organisation. The group will therefore split by the end of August 2021.

Whilst the charity welcomes surplus donations from The Disability Syndicate, trustees have recognised the need for the charity to generate its own income and has thus authorised the CEO into commercial activity via a Charity Shop. A new drop-in advice service will thus be operating from Babington Lane in the city centre.

Structure, governance and management

Governing document

Disability Direct is based at the Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ the company's registered office and the principal address of the charity. Disability Direct is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 February 2000 and not having a share capital (company registration No. 3891119) and Registered Charity (No. 1079831).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Moss

M Watts

(Resigned 1 January 2021)

R Wood

S Rigby

E Renshaw

G Coppen

(Resigned 1 January 2021)

J Smale

B Samra

K Carrington-Roberts

S Sall

(Appointed 1 November 2020)

M Haye

(Appointed 1 May 2021)

D Rees-Jones

(Appointed 1 May 2021)

P Taylor

(Appointed 1 October 2020)

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Policies and procedures for induction and training of trustees

Disability Direct has a full induction and training policy for all members new to the committee and for continuous development of all existing members.

All induction sessions for new members are run by the Chief Executive and the Chair of the MC. This is an opportunity for the new member to familiarise themselves with certain key working issues of the organisation, structure, ethos and working practice as well as give them a grounding for current and future initiatives goals, and also risks.

In summary:

- The obligations of Management Committee members and their roles and responsibilities;
- The main documents which set out the operational framework for the charity include the memorandum and articles of association;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives.

An induction pack has also been created which will act as a resource for all MC members throughout their time with the company – this outlines most of the issues raised in induction as well as a number of other useful pieces of information.

Organisational structure

The directors of the company, also charity trustees for the purposes of charity law under the company's Articles, are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee must be elected to the post and must be re-elected at the next Annual General Meeting.

The build up of the Management Committee must be reflective of the diversity of the community which we serve and therefore a majority of the Committee must be disabled people. A proportion of this committee are also service users who have been actively encouraged to become part of our membership and take an active role in the organisation.

All trustees are required to complete a skills 'CV' which highlights what particular attributes they will be able to contribute to the organisation. This enables the organisation to recruit new members to the Committee to fill skills shortages.

Disability Direct's Management Committee has 10 places filled at present by members with a wide variety of professional and personal backgrounds. Meeting on a bi-monthly basis, the MC is responsible for the strategic direction and policy of the Charity. The company secretary also sits on this committee but, along with two observers, has no voting rights.

Day to day responsibility of the running of the organisation and provision of its services is delegated to the Chief Executive.

The Chief Executive has responsibility for ensuring that the Charity delivers the services specified and that Key Performance Indicators (KPI's) are achieved.

Pay policy for senior staff

The directors consider the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of all directors' expenses and related party transactions are disclosed in notes 12 and 24 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

DISABILITY DIRECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Related parties

As well as the mission statement of Disability Direct;

“to facilitate independent living opportunities for disabled people”,

the organisation works towards and in-line with local and national government agendas including:

Implementation of Equality and Human Rights
Provision of the Dept of Health Direct Payments & Personal Budgets scheme
Personalisation in Derby City & Nottingham City
Derby City Carers Awareness Strategy

Additionally, the organisation works with other groups in the city with similar aims including smaller self-help groups.

The charity has two wholly controlled subsidiary companies, The Disability Syndicate Limited and Nimbus: The Disability Consultancy Service Limited. The trading subsidiary companies donate surpluses directly to Disability Direct.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

D Moss

Trustee

Dated: 11 October 2021

DISABILITY DIRECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DISABILITY DIRECT

Opinion

We have audited the financial statements of Disability Direct (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

DISABILITY DIRECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DISABILITY DIRECT

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

23 November 2021

Chartered Accountants
Statutory Auditor

Ruthlyn House
90 Lincoln Road
Peterborough
United Kingdom
PE1 2SP

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

DISABILITY DIRECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income and endowments from:							
Donations and legacies	3	279,448	206,275	485,723	10,909	39,495	50,404
Charitable activities	5	59	-	59	19,959	-	19,959
Other trading activities	4	1,052,846	-	1,052,846	1,211,695	-	1,211,695
Investments	6	21,202	-	21,202	41,459	-	41,459
Other income	7	118	-	118	-	-	-
Total income		1,353,673	206,275	1,559,948	1,284,022	39,495	1,323,517
Expenditure on:							
<u>Raising funds</u>							
Commercial trading operations	8	690,955	-	690,955	743,558	-	743,558
Charitable activities	9	424,282	251,421	675,703	509,735	81,881	591,616
Total resources expended		1,115,237	251,421	1,366,658	1,253,293	81,881	1,335,174
Net income/(expenditure) for the year/ Net movement in funds		238,436	(45,146)	193,290	30,729	(42,386)	(11,657)
Fund balances at 1 April 2020		108,828	530,178	639,006	78,099	572,564	650,663
Fund balances at 31 March 2021		347,264	485,032	832,296	108,828	530,178	639,006

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DISABILITY DIRECT

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14		547,835		590,385
Current assets					
Debtors	16	290,171		263,344	
Cash at bank and in hand		208,157		38,011	
		<u>498,328</u>		<u>301,355</u>	
Creditors: amounts falling due within one year	17	<u>(213,867)</u>		<u>(198,559)</u>	
Net current assets			284,461		102,796
Total assets less current liabilities			832,296		693,181
Creditors: amounts falling due after more than one year	18		-		(54,175)
Net assets			<u>832,296</u>		<u>639,006</u>
Income funds					
Restricted funds	19	485,032		530,178	
Unrestricted funds		347,264		108,828	
		<u>832,296</u>		<u>639,006</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 October 2021

D Moss
Trustee

Company Registration No. 3891119

DISABILITY DIRECT

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14		537,496		580,484
Current assets					
Debtors	16	337,353		108,615	
Cash at bank and in hand		43,375		3,043	
		<u>380,728</u>		<u>111,658</u>	
Creditors: amounts falling due within one year	17	<u>(86,689)</u>		<u>(54,937)</u>	
Net current assets			294,039		56,721
Total assets less current liabilities			<u>831,535</u>		<u>637,205</u>
Income funds					
Restricted funds	19	485,032		530,178	
Unrestricted funds		346,503		107,027	
		<u>831,535</u>		<u>637,205</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 October 2021

D Moss
Trustee

Company Registration No. 3891119

DISABILITY DIRECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	25		171,555		6,699
Investing activities					
Purchase of tangible fixed assets		(22,611)		(26,355)	
Investment income received		21,202		41,459	
Net cash (used in)/generated from investing activities			(1,409)		15,104
Financing activities					
Repayment of bank loans		-		(36,000)	
Net cash used in financing activities			-		(36,000)
Net increase/(decrease) in cash and cash equivalents			170,146		(14,197)
Cash and cash equivalents at beginning of year			38,011		52,208
Cash and cash equivalents at end of year			208,157		38,011

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Disability Direct is a private company limited by guarantee incorporated in England and Wales. The registered office is The Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Where funds are in deficit they are charged against unrestricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants are recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure 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. Expenditure is classified under headings that aggregate all costs relating to the category as follows:

Cost of raising funds are those incurred in seeking voluntary contributions, organising fund raising events and the costs of running the trading subsidiaries.

Expenditure on charitable activities includes the costs of running the charity to further the purposes of the charity and their support costs.

Irrecoverable VAT is allocated to the cost heading within the Statement of Financial Activities to which it relates.

All costs are directly allocated to either the cost of raising funds, charitable activities or governance costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	25 years
Leasehold land and buildings	Term of lease
Equipment & vehicles	4 years
Fixtures and fittings	4 years

Equipment and computer equipment costing more than £500 is capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	6,276	-	6,276	9,611	-	9,611
Grants received	273,172	206,275	479,447	1,298	39,495	40,793
	<u>279,448</u>	<u>206,275</u>	<u>485,723</u>	<u>10,909</u>	<u>39,495</u>	<u>50,404</u>
Grants receivable for core activities						
Barclays UK COVID-19 fund	-	100,000	100,000	-	-	-
Community Action Advice Network	57,225	-	57,225	-	-	-
Derby Sound Lottery Grant	-	26,253	26,253	-	-	-
DPO COVID-19 Emergency Fund	-	14,970	14,970	-	-	-
Hate Crime	-	10,417	10,417	-	25,000	25,000
Lottery Befriending Service	-	9,326	9,326	-	-	-
Masonic Charitable Foundation	-	-	-	-	14,495	14,495
Severn Trent Community Fund	-	29,061	29,061	-	-	-
Coronavirus funding	202,856	-	202,856	-	-	-
Other	13,091	16,248	29,339	1,298	-	1,298
	<u>273,172</u>	<u>206,275</u>	<u>479,447</u>	<u>1,298</u>	<u>39,495</u>	<u>40,793</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income - Charity	213,940	326,687
Fundraising and sponsorship	300	2,044
Rent	8,395	10,660
Trading income - subsidiaries	830,211	872,304
Other trading activities	1,052,846	1,211,695

5 Charitable activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Access to Work	59	19,959

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	21,202	41,459

7 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Net gain on disposal of tangible fixed assets	118	-

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Commercial trading operations</u>		
Trading subsidiaries' cost of sales	6,722	17,531
Other costs	181,924	219,610
Staff costs	494,896	500,619
Depreciation and impairment	7,413	5,798
	<u>690,955</u>	<u>743,558</u>

9 Charitable activities

	Total 2021	Total 2020
	£	£
Staff costs	389,669	332,870
Depreciation and impairment	57,867	56,325
Premises costs	88,425	80,553
Equipment and maintenance	29,292	33,235
Telephone	5,981	10,686
Printing, postage and stationery	5,851	4,129
Staff expenses and training	8,507	7,186
Advertising and promotions	11,917	1,727
Consultancy	5,104	768
Legal and professional fees	37,637	29,070
Miscellaneous expenses	11,778	17,657
Bank interest	-	674
Bank charges	1,755	1,174
Supplies	13,390	9,360
	<u>667,173</u>	<u>585,414</u>
Share of governance costs (see note 10)	8,530	6,202
	<u>675,703</u>	<u>591,616</u>
Analysis by fund		
Unrestricted funds	424,282	509,735
Restricted funds	251,421	81,881
	<u>675,703</u>	<u>591,616</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	8,450	8,450	-	6,100	6,100
Miscellaneous costs	-	80	80	-	102	102
	-	8,530	8,530	-	6,202	6,202
Analysed between Charitable activities	-	8,530	8,530	-	6,202	6,202

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2021 £	2020 £
Audit of the charity's annual accounts	4,050	2,900
Other services to the group		
- the audit of the charity's subsidiaries	4,400	3,200
Total audit fees	8,450	6,100

13 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	56	63
Employment costs		
	2021 £	2020 £
Wages and salaries	800,027	758,989
Social security costs	51,255	41,603
Other pension costs	33,283	32,897
	884,565	833,489

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Employees

(Continued)

There were no employees whose annual remuneration was £60,000 or more.

14 Tangible fixed assets

Group	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 April 2020	918,393	36,732	233,917	54,535	1,243,577
Additions	-	-	21,894	717	22,611
Disposals	-	-	(67,769)	(9,079)	(76,848)
At 31 March 2021	918,393	36,732	188,042	46,173	1,189,340
Depreciation and impairment					
At 1 April 2020	399,575	12,781	187,670	53,166	653,192
Depreciation charged in the year	36,325	4,444	23,060	1,450	65,279
Eliminated in respect of disposals	-	-	(67,887)	(9,079)	(76,966)
At 31 March 2021	435,900	17,225	142,843	45,537	641,505
Carrying amount					
At 31 March 2021	482,493	19,507	45,199	636	547,835
At 31 March 2020	518,818	23,951	46,247	1,369	590,385
Charity					
	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
At 1 April 2020	918,393	31,316	178,056	26,632	1,154,397
Additions	-	-	14,761	-	14,761
Disposals	-	-	(67,769)	(1,854)	(69,623)
At 31 March 2021	918,393	31,316	125,048	24,778	1,099,535
Depreciation and impairment					
At 1 April 2020	399,575	7,366	141,592	25,380	573,913
Depreciation charged in the year	36,325	4,444	16,631	467	57,867
Eliminated in respect of disposals	-	-	(67,887)	(1,854)	(69,741)
At 31 March 2021	435,900	11,810	90,336	23,993	562,039
Carrying amount					
At 31 March 2021	482,493	19,506	34,712	785	537,496
At 31 March 2020	518,818	23,950	36,464	1,252	580,484

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Debtors

	2021	Group	2021	Company
	2020	2020	2021	2020
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	233,038	193,570	33,487	41,497
Amounts owed by subsidiary undertakings	-	-	269,766	31,920
Other debtors	232	-	-	-
Prepayments and accrued income	56,901	69,774	34,100	35,198
	<u>290,171</u>	<u>263,344</u>	<u>337,353</u>	<u>108,615</u>

17 Creditors: amounts falling due within one year

	2021	Group	2021	Company
	2020	2020	2021	2020
	£	£	£	£
Other taxation and social security	39,482	62,292	9,029	5,988
Trade creditors	30,919	15,848	21,558	19,279
Other creditors	89,580	92,135	29,369	24,201
Accruals and deferred income	53,886	28,284	26,733	5,469
	<u>213,867</u>	<u>198,559</u>	<u>86,689</u>	<u>54,937</u>

The overdraft facility of the charity is secured as a first and only legal charge over the Disability Enterprise Centre, 20 Royal Scot Road, Pride Park, Derby, DE24 8AJ, by the Unity Trust Bank Plc. Unity Trust Bank Plc also has an unlimited cross guarantee between Disability Direct and The Disability Syndicate Limited.

18 Creditors: amounts falling due after more than one year

	2021	Group	2021	Company
	2020	2020	2021	2020
	£	£	£	£
Other creditors	-	54,175	-	-
	<u>-</u>	<u>54,175</u>	<u>-</u>	<u>-</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
New Building Project	530,363	-	(36,325)	494,038	-	(36,325)	457,713
Masonic Charitable Foundation	9,522	14,495	(11,420)	12,597	-	(12,597)	-
Tesco Bags of Help	2,880	-	(1,496)	1,384	-	(1,384)	-
Community Transport Association - Minibus	26,197	-	(9,441)	16,756	-	(5,310)	11,446
PCC - Hate Crime	3,602	25,000	(23,199)	5,403	10,417	(15,820)	-
Severn Trent Community Fund	-	-	-	-	29,061	(13,188)	15,873
DPO COVID-19 Emergency Fund	-	-	-	-	14,970	(14,970)	-
Derby Sound Lottery Grant	-	-	-	-	26,253	(26,253)	-
Lottery befriending service	-	-	-	-	9,326	(9,326)	-
Barclays UK COVID-19 fund	-	-	-	-	100,000	(100,000)	-
DCC - The Enabled Centre	-	-	-	-	16,248	(16,248)	-
	<u>572,564</u>	<u>39,495</u>	<u>(81,881)</u>	<u>530,178</u>	<u>206,275</u>	<u>(251,421)</u>	<u>485,032</u>

New Building Project

The purchase of the building in Pride Park was financed by East Midlands Development Agency and Derby City Council LPSA2.

Minibus

A one-off grant from Community Transport for the purchase of a new Fiat 17-seater wheelchair accessible minibus for use by projects within the group as well as other community organisations in the city.

Masonic Charitable Foundation (Plot to Plate)

This grant funds a part time member of staff for 2 years to coordinate the Plot to Plate project. The project allows disabled and elderly people to work on a fully accessible safe, supported allotment and provides activities and volunteering opportunities to local communities.

Tesco's Bags of Help (Plot to Plate)

This grant funds 2 experienced horticultor sessional workers (seasonal) to support the P2P coordinator and provides gardening activity based workshops and outreach.

Police and Crime Commissioner for Derbyshire (Hate Crime Project)

The Hate Crime project supports victims of disability related hate crime and provides training and workshops to charities, schools, colleges and community groups across Derbyshire. The grant funds a 25 hour post and covers travel and volunteer expenses.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

(Continued)

Severn Trent Community Fund (Plot to Plate)

This grant funds the Project Coordinator post, materials, and sessional worker costs to build the second accessible allotment and to run the activities on the existing allotment.

DPO COVID-19 Emergency Fund

This project was set up to provide the Employment advocacy support to disabled people during the COVID pandemic. The grant funds an Employment Advocate for 25 hours per week, specialist welfare rights support and other overhead costs.

Derby Sound Lottery Grant

This grant funded a 6 month project and secured a self-employed Station Manager to run training sessions and outreach through the station. Funds were also used to improve the studio and update IT and broadcasting equipment.

Lottery befriending service

Funds were provided to run a pilot care in the community project 'My Neighbour' supporting those isolated due to the pandemic. The grant paid for a current member of staff to recruit and manage volunteer support workers.

Barclays UK COVID-19 fund

As the lottery funded pilot scheme was coming to an end, we created the 'Community Cares' project to ensure people were still being supported. The project employs a Volunteer Coordinator and Community Engagement Officer, both working 28 hours a week.

DCC - The Enabled Centre

The grant funds the core costs of the Enabled Centre to enable it to continue to function through the period of the pandemic.

20 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	547,835	-	547,835	590,385	-	590,385
Current assets/ (liabilities)	(200,571)	485,032	284,461	102,796	-	102,796
Long term liabilities	-	-	-	(54,175)	-	(54,175)
	<u>347,264</u>	<u>485,032</u>	<u>832,296</u>	<u>639,006</u>	<u>-</u>	<u>639,006</u>

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	22,864	21,300
Between two and five years	2,329	14,364
	<u>25,193</u>	<u>35,664</u>

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>321,053</u>	<u>291,393</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the group was charged consultancy fees totalling £34,000 (2020: £44,342) by A Raju & Associates Limited of whom A Raju, the Chief Executive Officer of Disability Direct, is a director and shareholder. Amounts due to A Raju & Associates Limited at the year end totalled £nil (2020: £nil).

23 Third party cash at bank

At 31 March 2021, the group had cash at bank of £13,011,775 (2020: £9,795,321) which is held on behalf of third party managed account and payroll users and therefore not included in the balance sheet of Disability Direct.

24 Analysis of changes in net funds

The charity had no debt during the year.

DISABILITY DIRECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

25	Cash generated from operations	2021 £	2020 £
	Surplus/(deficit) for the year	193,290	(11,657)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(21,202)	(41,459)
	Gain on disposal of tangible fixed assets	(118)	-
	Depreciation and impairment of tangible fixed assets	65,280	62,123
	Movements in working capital:		
	(Increase) in debtors	(26,828)	(1,645)
	(Decrease) in creditors	(38,867)	(663)
	Cash generated from operations	<u>171,555</u>	<u>6,699</u>