

**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

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

<b>Secretary</b>	J Heer
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<b>Charity number</b>	1079831
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<b>Company number</b>	03891119
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### 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)

<b>Registered office</b>	The Richard Shaw Centre 20 Royal Scot Road Pride Park Derby DE24 8AJ
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<b>Auditor</b>	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ
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<b>Bankers</b>	Unity Trust Bank Plc 9 Brindley Place Birmingham United Kingdom B1 2HB
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# DISABILITY DIRECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Solicitors

Nelsons  
Sterne House  
Lodge Lane  
Derby  
DE1 3WD

# DISABILITY DIRECT

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# DISABILITY DIRECT

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

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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

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### 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

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### 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

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### 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

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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***

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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

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### 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

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### **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

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### 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 £
<b><u>Income from:</u></b>								
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
<b>Total income</b>		<b>3,095,216</b>	<b>-</b>	<b>159,656</b>	<b>3,254,872</b>	<b>2,287,279</b>	<b>80,676</b>	<b>2,367,955</b>
<b><u>Expenditure on:</u></b>								
<b><u>Raising funds</u></b>								
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
<b>Total expenditure</b>		<b>2,972,901</b>	<b>-</b>	<b>150,303</b>	<b>3,123,204</b>	<b>1,817,750</b>	<b>161,130</b>	<b>1,978,880</b>
<b>Net incoming resources before transfers</b>		<b>122,315</b>	<b>-</b>	<b>9,353</b>	<b>131,668</b>	<b>469,529</b>	<b>(80,454)</b>	<b>389,075</b>

## 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							
<b>Net incoming resources before transfers</b>	122,315	-	9,353	131,668	469,529	(80,454)	389,075
Gross transfers between funds	(239,385)	239,385	-	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>	(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
<b>Fund balances at 31 March 2024</b>	<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 £	£
<b>Fixed assets</b>					
Tangible assets	14		538,913		483,783
<b>Current assets</b>					
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
<b>Creditors: amounts falling due within one year</b>	18	(280,865)		(230,268)	
Net current assets			903,724		827,186
<b>Total assets less current liabilities</b>			1,442,637		1,310,969
<b>Income funds</b>					
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 £	£
<b>Fixed assets</b>					
Tangible assets	14		416,159		440,209
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(68,063)</u>		<u>(44,184)</u>	
Net current assets			975,032		869,999
<b>Total assets less current liabilities</b>			<u>1,391,191</u>		<u>1,310,208</u>
<b>Income funds</b>					
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**

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

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# DISABILITY DIRECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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

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### 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

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### 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>
<b>Grants receivable for core activities</b>						
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

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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

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

### 6 Charitable activities

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

### 7 Raising funds

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
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>
<b>Analysis by fund</b>		
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:

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

### 12 Employees

The average monthly number of employees during the year was:

	<b>2024 Number</b>	<b>2023 Number</b>
	70	51

<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
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:

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

### 14 Tangible fixed assets

Group	Freehold land and buildings	Leasehold land and buildings	Equipment & vehicles	Fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 31 March 2024
	Incoming resources	Balance at 1 April 2023		
	£	£	£	£
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

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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
	<b>Cash generated from operations</b>	<u>90,549</u>	<u>364,429</u>
26	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		