DISABILITY POSITIVE

England & Wales · Charity number 1091744

Details

Other names	CHESHIRE CENTRE FOR INDEPENDENT LIVING, CHESHIRE DISABILITIES FEDERATION, Cheshire Centre for Independent Living
Status	Registered
Legal form	Charitable company
Company number	04050994
Registered	2002-04-24
Register	View on the Charity Commission register

Contact

Address	Sension House Denton Drive Northwich Cheshire CW9 7LU
Phone	08453402777
Email	info@disabilitypositive.org
Website	www.disabilitypositive.org

Activities

Objects: TO PROMOTE INCLUSION FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE SOCIAL MODEL, AMONG DISABLED PEOPLE AND THEIR FAMILIES WHO ARE OR MAY BE EXCLUDED DUE TO BARRIERS IN SOCIETY (REGARDLESS OF THE CAUSE OF EXCLUSION) BY: MEETING AND FACILITATING THE SUPPORT NEEDS OF DISABLED PEOPLE AND THEIR FAMILIES; PROMOTING AND INCREASING THE OPPORTUNITIES FOR DISABLED PEOPLE AND THEIR FAMILIES TO LIVE INDEPENDENTLY, WORK AND/OR VOLUNTEER IN THE COMMUNITY; ASSISTING DISABLED PEOPLE AND THEIR FAMILIES TO MAKE CHOICES AND ACCESS THE SERVICES AND SUPPORT THEY MAY REQUIRE TO LIVE INDEPENDENTLY IN THE COMMUNITY WITH APPROPRIATE SUPPORT; SUPPORTING AND EMPOWERING DISABLED PEOPLE AND THEIR FAMILIES SO THAT THEY MAY CARRY OUT SOCIAL ROLES (FOR EXAMPLE, WITHOUT LIMITATION, PARENT, EMPLOYEE, STUDENT, FRIEND AND PARTNER); AND PROMOTING INCLUSION OF DISABLED PEOPLE AND THEIR FAMILIES AND PREVENTING THE EXCLUSION OF DISABLED PEOPLE AND THEIR FAMILIES.

Downloaded from opencharities.uk/ew/1091744

Activities: We are Disability Positive. We provide services, opportunities and a voice to people living with disability and long-term health conditions. We have services to help people with everyday life and being part of their local community. We offer advice, help with practical tasks and advocate for people in lots of different situations and we share peoples' experiences to influence positive change.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Bolton
- Cheshire East
- Cheshire West & Chester
- Lancashire
- Liverpool City
- Manchester City
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,198,967	£4,080,665	£1,910,891	138
2024-03-31	£3,884,406	£3,808,373	£1,792,589	139
2023-03-31	£3,167,338	£3,212,456	£1,716,556	89
2022-03-31	£2,726,857	£2,492,700	£1,761,674	79
2021-03-31	£2,353,226	£2,203,339	£1,527,517	69

Downloaded from opencharities.uk/ew/1091744

Trustees

Name	Role	Appointed
Amber Jemma Woodward-Brown		2026-04-27
Amie Bridson		2022-06-29
Andrew James Galbraith		2022-01-04
Anne Elizabeth Toone		2022-05-05
Christopher James Warren		2020-02-28
Clare Martin		2024-12-12
Darren Lee Jackson		2026-04-27
Dr Judith Margaret Ford		2019-10-17
Ivana Drdakova		2026-04-27
Jackson Mills		2024-12-12
Michael Morrison		2022-07-19
Sara Gretton		2024-12-12

Downloaded from opencharities.uk/ew/1091744

DISABILITY POSITIVE

England & Wales - Charity number 1091744

Accounts

Company registration number: 04050994
Charity registration number: 1091744

Disability Positive

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2025

Xeinadin Audit Limited
Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Disability Positive

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 11
Statement of Trustees' Responsibilities	12
Independent Auditors' Report	13 to 16
Consolidated Statement of Financial Activities	17
Consolidated Balance Sheet	18
Balance Sheet	19
Consolidated Statement of Cash Flows	20
Notes to the Financial Statements	21 to 39

Disability Positive

Reference and Administrative Details

Trustees	Mr W S R Smith, Chair (resigned 14 December 2024) A Bridson Dr J M Ford A J Galbraith P D Gilbart (resigned 8 May 2025) Dr M Griffiths M Morrison A L Scott (resigned 12 December 2024) S L Tebb (resigned 12 December 2024) A E Toone C J Warren C H E Martin (appointed 12 December 2024) J H J Mills (appointed 12 December 2024) S Gretton (appointed 12 December 2024)
Secretary	L Turnbull
Senior Management / Leadership Team	L Turnbull, Chief Executive Officer M Lord, Head of Finance & HR L Walton Hardy, Head of Services K Foster, Head of Business Development and Operations
Charity Registration Number	1091744
Company Registration Number	04050994
	The charity is incorporated in England and Wales.
Registered Office	Sension House Denton Drive Northwich Cheshire CW9 7LU
Auditor	Xeinadin Audit Limited Riverside House, Kings Reach Business Park Yew Street Stockport Cheshire SK4 2HD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 articles of association, 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)".

Objects and activities

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

1. meeting and facilitating the support needs of disabled people and their families
2. promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community
3. assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support
4. supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend, and partner); and
5. promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families

The vision that shapes our annual activities is a world that is Disability Positive. The charity also has the general purpose of helping people with lived experience of disability and long-term conditions to live well. We have services to help people with everyday life, being part of their local community and looking after their own wellbeing. We can offer advice, help with practical tasks and advocate for people in lots of situations, and we listen and share people's experiences to influence positive change in government policy. We know it matters, because we live with disability and long-term health conditions too.

The charity is also committed to the following values: -

- Positive: It's not just our name, it's how we approach every challenge and opportunity.
- Collaborative: we don't believe we can do everything ourselves; we love working with others who think like us.
- Representative: we are here to be the voice of people living with disability and long-term health conditions.
- Ambitious: we are not going to change the world without thinking big.
- Trustworthy: we need to be a place where people feel safe and can come freely for honest and impartial advice and support.

The social model of disability is the starting point for everything we do and is the idea that people are not disabled by their condition, but by a world that doesn't meet their needs.

Our Strategy 2020 – 2030, was developed with our members to ensure we provide public benefit and achieve our objectives as set out in our governing document. Disability Positive Board of Trustees regularly monitors and reviews the success of the organisation in delivering its strategic objectives and so have set the following priority themes for 2020-2030 in meeting these objectives as: -

- Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions.
- Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.
- Positive about giving a voice to people with lived experience of disability or long-term health conditions.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the trustees, are undertaken in pursuit of these aims. Disability Positive relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

Significant activities

Positive about providing services:

The Arrangement of Care and Support service operates across Cheshire West, Warrington and the Wirral and provides independent advice and support about managing a direct payment through either Health or Social Care.

The Lancashire Independent Living Service operates across Lancashire to provide independent information and advice and support about managing a direct payment through either Health or Social Care. The service is led and managed by Disability Positive with a partnership arrangement with Disability Equality North West.

The Manchester Personal Health Budgets Service operates across Central Manchester to provide independent information and advice and support about managing a direct payment through either Health or Social Care.

The Bolton Brokerage Service operates across Bolton to provide independent information and advice and support about managing a direct payment through Social Care.

As added value services to complement this support, Disability Positive also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment.

The North West Personal Assistance is a web-based recruitment tool that is available across the North West and is facilitated by Disability Positive in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across the North West. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Service operates across the North West. This service opens and operates an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/ Integrated Care Board (ICB) are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East, Cheshire West and Lancashire, and enables employers who manage their own care; to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

The North West Care Cooperative is a separate Company but a trading arm of Disability Positive. The Care Cooperative is an alternative care delivery model to enable people to be part of a care cooperative model as principal members (with lived experience of disability), employee members

(personal assistants), and supporting members (family members of principal members) to provide greater choice and control over who delivers their care and support, by pooling their skills, experiences and costs as shared members.

Positive about providing opportunities:
The Buzz Youth Activity Group is a fortnightly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

The Sensory Hive is a sensory based, accessible, after school club (in term time), in Cheshire West for young people 5-11 years who have lived experience of disability or a long-term health condition. The sessions have creative activities that develop and explore the 5 senses: touch, smell, sight, taste and sound.

The Community Connections service has three support options for children and young people aged 0-18 years, in Cheshire West. Children and young people can take part in activities of their choice in their local community whilst allowing their parents or carers and other members of the family to have a break from their caring responsibilities. The service provides opportunities to access community activities, meet new friends and have some independence.

Tarporley Social Circle is a weekly fully inclusive social group for disabled people aged 18+, in and around Tarporley, Cheshire. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

The Good Company Adult Social Group is a weekly fully inclusive social group for disabled people aged 18+, at locations across Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

Positive about providing a voice:
The Advocacy service offers statutory advocacy and parental/family advocacy to support custody arrangements for families across the North West, on a spot purchase basis, to help individuals say what they want when making important decisions.

The General Advocacy service operates across Cheshire and provides support to help individuals say what they want in situations like finding suitable housing, neighbour disputes, benefits and a range of other situations.

We represent the voice of our members and people with lived experience of disability through both responding to relevant consultations and our collective work with Our Voices (national Disabled People's Organisation group), Cheshire Disabled People's Panel (CDPP), and the Disabled People's Organisation (DPO) Forum England. We made the decision to resign from the North West Regional Stakeholder Network during the period.

Use of volunteers
In the year under review, the charity used 19 volunteers to provide support throughout the range of charitable activities, and they provided a total of 2,152 support hours during the period. This provided an in-kind contribution worth £36,412.

Achievements and performance
During the year, the charity supported 10,463 disabled people, and their families, through one or more of our activities, and delivered 56,357 hours of casework support during the period.

98.1% of people accessing our services, opportunities and voice reported an overall improvement in one or more of their personal outcomes including: independence, self-confidence, choice and control, dignity, upholding of rights and reduced isolation.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

98.4% of respondents rated our service(s) overall as excellent, very good or good in our customer satisfaction survey.

During the year, we have continued our support for businesses, delivering customer experience audits and disability equality training. We've supported 22 businesses to remove disabling barriers and delivered training to 56 people, with 94% of attendees reporting an increased understanding of disability.

North West Care Cooperative currently employ 74 Personal Assistants supporting 50 Principal Members with a total membership, including Supporting Members, of 172. We are providing an average of 6,464 hours of support each month. Feedback from members remains overwhelmingly positive, provided via a range of means, including informal channels created as and when required by the Members themselves. Our current focus is creating opportunities to diversify the business and income streams and emphasising the importance of storytelling and member engagement in the company's future direction.

We remained committed to generating a minimum of 10% Social Value across all our services in social, economic and environmental impact. This year we have generated 40% Social Value across all our services, with a financial proxy value of £1,676,470 (based on proxy values uses in the National Themes, Outcomes and Measures Framework), including:

- Invested £46,750 in initiatives to support people with lived experience of disability to build stronger community networks and improve their wellbeing.
- Spent £628,979 locally within our supply chain and a further £414,460 with Community Sector organisations within our supply chain.
- Addressed 3 key social challenges in partnership with other Disabled People's Organisations.
- Trained 22% of our workforce to be Mental Health First Aiders.
- Paid 100% of our workforce at least the Real Living Wage.
- Provided 62 employees with access to wellbeing programmes.
- Employed/retained a 93% local workforce to the locality area they work in, with an average 75% of the workforce also reporting lived experience of disability and long-term health conditions.

In addition, we remained committed to reducing our carbon footprint and emissions by 10% each year to achieve our aim of being carbon neutral by March 2030. During the year, we have reduced our emissions by 18% over our target and achieved or exceeded in all areas:

Measure	By 2024/25 (Target)	2025 (Actual)	Variance (target v actual)
Average carbon footprint per employee	1.82 tCO2	1.70 tCO2	+7%
Average carbon footprint per beneficiary	10.05 tCO2	9.85 tCO2	+2%
Energy Emissions	0 tCO2	0 tCO2	0%
Travel Emissions	32.40 tCO2	31.64 tCO2	+2%
Work from Home Emissions	24.30 tCO2	19.62 tCO2	+19%
Food Emissions	0.83 tCO2	0.59 tCO2	+29%
Expenditure Emissions	29.51 tCO2	28.11 tCO2	+5%

Waste Emissions	0.74 tCO2	0.39 tCO2	+47%
Total emissions	**97.88 tCO2**	**80.36 tCO2**	**+18%**

Whilst our expenditure emissions have increased by 56% from last year (due to an increase in supplier costs and investment in our IT equipment), and our work from home emissions have increased by 16% (due to an increase in staff working from home); this has reduced our food emissions and commuting emissions by an average of 13% on the previous year. By March 2025, we had reduced our carbon footprint by 54% compared to the baseline data from March 2020.

The charity has held the Advice Standard Quality Mark throughout the past 19 years; held the Cheshire and Merseyside social value award, the Advocacy Quality Performance Mark and Cyber Essentials accreditation since 2022.

We maintained our Disability Confident Leadership status and during 2024/25, an average of 75% of our workforce reported that they have lived experience of disability and long-term conditions.

The charity offered 2 volunteer work placements to disabled people to improve self-confidence and support their return to paid employment.

Our staff have continued to deliver an excellent service for all of our clients through a combination of office working, hybrid working and fully remote working. Our staff satisfaction survey during the year received a 75% response rate. 100% of staff said Disability Positive was an awesome, very good, or good place to work; 96% said they understood how their role contributes to the overall company strategy; 88% rated their overall work life balance a 7 or above; 96% said communication about what's going on across the organisation was effective, and 98% of staff agreed we live our values.

The charity continued to receive increased visitors to the website during the period remaining on the site for longer periods than previous years. By the end of March 2025, there had been 16,400 unique visitors to the site. Number of followers on social media platforms was 4,359 which was a 37% reduction on the previous year following a decision to close the charity 'X' account. In addition, 330 members have been kept up to date through quarterly newsletters.

Disability Positive is a founding member of Cheshire Disabled People's Panel (CDPP) along with, Deafness Support Network (DSN), Dial West Cheshire, and Disability Information Bureau (DIB). The purpose of the panel is to bring together disabled people's organisations and groups across Cheshire to work collectively to act as the voice of people with lived experience of disability and long-term conditions in the county. Cheshire West & Chester Council asked the panel to coproduce a review of accommodation to ensure people with learning difficulties, poor mental health and autistic people have housing options that are what they want, in a location they want, living with people they want to live with. Cheshire Disabled People's Panel collated experiences from 77 disabled people through accessible focus groups and surveys about the information people need to make informed choices about where and how they can choose to live and what choices they would want in a redesigned service. We then established a Coproduction Group which was an equal partnership of people with lived experience, representatives from the Council and accommodation providers, to ensure that together we could look at potential solutions for a redesigned service; and provided a coproduced report of all of the key findings and 10 recommendations, to the Council for approval and implementation. As a result, the Council asked us to further coproduce the implementation of the recommendations in the report, so the Coproduction group met a further 3 times to create accessible information about all the housing choices and developed and tested an accessible housing plan with detailed supporting guidance and provided a coproduced report with draft documentation created to the Council for implementation.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

In December 2024, we celebrated the international day of disabled people by lighting the building up purple; to celebrate the leadership of disabled people for an inclusive and sustainable future to achieve a Disability Positive world.

In addition, Disability Positive have been involved in campaigns to influence local, regional and national policy. Some of the key policy themes addressed during 2024/25, included:

- Responding to local and national consultations including Cheshire West and Chester Future of Social Care Consultation, both Cheshire Council Budgets, Police and Crime Commissioner Plan, Homes England Strategy consultation and Equality and Human Rights Commission future strategy.
- Responding to local and national consultations including Cheshire West and Chester Future of Social Care Consultation, both Cheshire Council Budgets, Police and Crime Commissioner Plan, Homes England Strategy consultation and Equality and Human Rights Commission future strategy.
- Writing to all local MPs about the issue of assisting dying and the private member's bill introduced in November 2024
- Working with the Disabled People's Organisation Forum (England) (DPO Forum) to form a new relationship with the government's minister for disabled people following the general election.
- Working with the DPO Forum to respond to the government's Green Paper: Pathways to work which proposes changes to Personal Independence Payment.
- Continuing our work facilitating a coproduced review of accommodation with Cheshire West & Chester Council.

Financial Review

In the year to 31 March 2025, the group generated a surplus of £118,302; the charity generated a surplus of £40,863, including a gift aid payment of £34,549 from subsidiary North West Care Cooperative.

Fundraising activities:

In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the Integrated Care Boards (ICB), the incoming resources for the year include grants and donations received totalling £174,430.

Reserves policy

The Board of Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure with an additional 2 months to meet long term contractual commitments. Charity expenditure for 2024/25 is £2,733,800 and therefore the target (less restricted funds) is general funds of £989,781.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total unrestricted funds stand at £1,212,330 this excludes £586,574 relating to tangible fixed assets.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Cheshire ICB, Warrington and Wirral ICB, Manchester ICB, fees from individuals of £327,778; grants of £169,395.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Relationship with wider network
Over the last year management has worked on several projects in partnership with other charities including Disability Rights UK, Age UK Cheshire, Disability Equality Northwest, Leeds CIL and Warrington Disability Partnership.

Investment policy
The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts with leading financial institutions that offer attractive rates, to mitigate the impact of inflation, as measured by the consumer prices index.

Risk assessment
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:
- a quarterly review of the principal risks and uncertainties that the charity face
- the establishment of policies, systems and procedures to mitigate those risks identified in the 3-monthly 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 the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy, available liquid funds to ensure sufficient working capital by the charity. Attention has also been focussed on non-financial risks arising from cyber security, fire, health and safety and safeguarding.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, investment in business development and growth to diversify our income, flexible working arrangements, and regular awareness training for staff working in these operational areas.

In December 2024, our Chairperson, Randal Smith sadly died suddenly; as a result, the board of trustees agreed an interim arrangement, where the 4 subcommittee chairs would each chair one board meeting over the next 12 months. Any actions that would usually be delivered by the chairperson would instead be carried out by the most relevant committee chair. This arrangement will be reviewed at the Board meeting in December 2025.

Future plans
Disability Positive's top priorities for 2020-2030 are as follows:

Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions

- Ensuring that more people have access to the information and advice they need, provided by us or other organisations.
- Involving and engaging more people to ensure support and services are specifically for them and led by them.
- Ensuring more people are able to live independently at home, with appropriate support from personal assistants, care cooperatives, care agencies or community providers.
- Highlighting the importance of services that are based on lived experience, to enable more people to make informed decisions about their care and support.
- Working with similar partner organisations that will enable us to increase capacity to operate at a larger scale

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.

- Ensuring more people have access to a range of inclusive social activities available to people within local communities.
- Supporting more people to improve their physical and mental wellbeing.
- Supporting more people to have better access to volunteering and paid employment opportunities.

Positive about giving a voice to people with lived experience of disability or long-term health conditions.

- Campaigning for equality for all aspects of 'living well', aligned to the 'pillars of independent living'.
- Supporting more people to uphold their rights, challenge decisions and discrimination.
- Setting up an advocacy training scheme for the wider advocacy sector; extending our role as champion, based on lived experience, upskilling new and existing advocates, to improve the quality of advocacy provision for people.
- Working to change the attitude and engagement of public and provider organisations through Disability Equality and Inclusion training, to ensure people with lived experience of disability and long-term conditions are valued and have equal opportunities to participate fully within society: including accessing community life, hospitality, travel, and leisure facilities.
- Creating a strategic programme of influencing activity in partnership with other similar organisations, to positively change policy and better meet the needs of people with lived experience of disability and long-term conditions.

In order to deliver on our strategy, we will ensure we operate efficiently as follows:

- Undertake the structural and Process Changes necessary to deliver our Strategy.

- Ensure we have a culture and approach that supports and values people, improves and share knowledge and fosters effective ways of working.

- Implement complementary strategies and frameworks to set out our approach to funding, tendering, communication, and use of our premises.

- Continue to embed social value into planning and delivery of our services, to create a future where we all have equality, choices, opportunities, and a voice.

- Continue to monitor our environmental impact and reduce our carbon footprint.

- Undertaking an internal governance review to see if our current interim approach of sharing the chairing responsibilities across the 4 subcommittee chairs, will be the right model for Disability Positive moving forward.

Structure, governance and management

Disability Positive is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completely revised and ratified by members in December 2016. The name change and update to our bye-laws was agreed by special resolution at our AGM in December 2019.

Charity constitution:

Any trustee and/or disabled person (over the age of 18) can become a member of the Company and there are currently 330 members, each of whom have voting rights at the Annual General Meeting.

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:

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Mr W S R Smith, Chair
A Bridson
Dr J M Ford
A J Galbraith
P D Gilbart
S Gretton
M Griffiths
C H E Martin
J H J Mills
M Morrison
A L Scott
S L Tebb
A E Toone
C J Warren

Recruitment and appointment of new trustees

As set out in the Articles of Association the chair of the trustees is nominated by Disability Positive Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the charity and activities, role description, code of conduct, behaviours and dates of board meetings. Should a trustee wish to apply, a covering letter, CV and skills audit is submitted to the Company Secretary.

Two serving members of the Governance Committee initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends one board meeting as an observer, followed by a review by the Board of Trustees based on a review of skills and suitability, before they are appointed to trusteeship.

A trustee shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or two further terms of three years each but having served their maximum term of office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a director.

Induction and training of new trustees:

New trustees undergo an induction process to brief them on the content of the Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet with the Chief Executive Officer or Executive Assistant to the Board to go through an Induction Plan, which was agreed by the Governance Committee and ratified by the board. Trustees are encouraged to read relevant charity policies/procedures, good governance guidance, 'the essential trustee: what you need to know, what you need to do (CC3)', and attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

The trustees of the charity are responsible for determining the general policy with day-to-day management of the charity delegated to the senior management team through a scheme of delegation.

Organisational structure

The Board of Trustees administers the charity. The Board normally meets quarterly and there are Board Committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Audit, which normally meet quarterly or 3 times per year (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activities.

Key management remuneration:
The key management personnel include the Board of Trustees, the Chief Executive Officer and the senior management team who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. No trustees are remunerated by the charity.

Remuneration of all staff, including key management personnel is reviewed annually, with salary increases determined in light of inflation rates and affordability. Salary increases and remuneration levels are reviewed against other charities of a similar size and activity, to ensure remuneration is fair and not out of line with the Real Living Wage and that generally paid for similar roles. The charity tends to pay in the median-high for salaries. Remuneration is recommended by the HR Pay and Benefits Committee for approval by the main Board of Trustees.

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 10 and 20 to the accounts.
The pay ratio between the CEO and the lowest salary grade 3.6 :1.

Staff were awarded a CPI linked cost of living adjustment in March 2025, effective from April 2025, comprising of a salary increase and additional staff benefits, to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:

i. the charity's financial situation
ii. the charity's performance
iii. cost of living adjustments made in recent years
iv. pay reviews elsewhere

All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 4% and maximum of 5% of their gross salary.

None of our trustees received remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2025.

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

Mike Morrison

M Morrison
Trustee
Dated: 18/09/2025

Disability Positive

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Disability Positive for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18/09/2025 and signed on its behalf by:

Mike Morrison
.....
M Morrison
Trustee

Independent Auditor's Report to the Members of Disability Positive

Opinion

We have audited the financial statements of Disability Positive (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of Disability Positive

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Disability Positive

Auditor responsibilities for the audit of the financial statements

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

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the social care sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, the Care Quality Commission (CQC) regulations, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

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

- agreeing financial statement disclosures to underlying supporting documentation;

Independent Auditor's Report to the Members of Disability Positive

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators including CQC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Leitch-Devlin

Simon Leitch-Devlin (ACA) (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants

Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Date: 18/12/2025

Disability Positive

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	5,035	5,035	2,266	2,266
Charitable activities	4	2,603,037	2,603,037	2,474,535	2,474,535
Commercial trading operations	5	1,433,854	1,433,854	1,293,170	1,293,170
Investment income	6	157,041	157,041	114,435	114,435
Total Income		4,198,967	4,198,967	3,884,406	3,884,406
Expenditure on:					
Charitable activities	7	(2,733,800)	(2,733,800)	(2,552,843)	(2,552,843)
Commercial trading operations		(1,346,865)	(1,346,865)	(1,255,530)	(1,255,530)
Total Expenditure		(4,080,665)	(4,080,665)	(3,808,373)	(3,808,373)
Net income		118,302	118,302	76,033	76,033
Net movement in funds		118,302	118,302	76,033	76,033
Reconciliation of funds					
Total funds brought forward		1,792,589	1,792,589	1,716,556	1,716,556
Total funds carried forward	19	1,910,891	1,910,891	1,792,589	1,792,589

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

Disability Positive

(Registration number: 04050994)
Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	586,574	549,236
Current assets			
Debtors	13	416,014	417,176
Cash at bank and in hand	14	1,280,674	1,167,117
		1,696,688	1,584,293
Creditors: Amounts falling due within one year	15	(371,718)	(336,371)
Net current assets		1,324,970	1,247,922
Total assets less current liabilities		1,911,544	1,797,158
Creditors: Amounts falling due after more than one year	16	(653)	(4,569)
Net assets		1,910,891	1,792,589
Funds of the group:			
Unrestricted income funds			
Unrestricted funds		1,910,891	1,792,589
Total funds	19	1,910,891	1,792,589

The financial statements on pages 17 to 39 were approved by the trustees, and authorised for issue on 18/09/2025 and signed on their behalf by:

Mike Morrison

.....

M Morrison
Trustee

Disability Positive

(Registration number: 04050994)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	586,574	549,236
Current assets			
Debtors	13	321,881	397,059
Cash at bank and in hand	14	1,192,904	1,072,947
		1,514,785	1,470,006
Creditors: Amounts falling due within one year	15	(302,455)	(261,201)
Net current assets		1,212,330	1,208,805
Net assets		1,798,904	1,758,041
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,798,904	1,758,041
Total funds	19	1,798,904	1,758,041

As permitted by s408 Companies Act 2006, the charitable company has not presented its own Statement of Financial Activities. The charitable company's surplus for the year was £40,863 including gift aid payment of £34,549 from subsidiary North West Care Cooperative Limited (2024: £38,393 surplus)

The financial statements on pages 17 to 39 were approved by the trustees, and authorised for issue on ....18/09/2025.....and signed on their behalf by:

Mike Morrison
.....
M Morrison
Trustee

Disability Positive

Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		119,852	76,033
Adjustments to cash flows from non-cash items			
Depreciation		18,202	22,135
Investment income		(157,041)	(114,435)
		(18,987)	(16,267)
Working capital adjustments			
Increase in debtors	13	(1,696)	(126,805)
Increase/(decrease) in creditors	15	32,739	(153,187)
Net cash flows from operating activities		12,056	(296,259)
Cash flows from investing activities			
Investment income		157,041	114,435
Acquisitions of tangible assets		(55,540)	(4,121)
Proceeds from sale of tangible assets		-	1,431
Net cash flows from investing activities		101,501	111,745
Net increase/(decrease) in cash and cash equivalents		113,557	(184,514)
Cash and cash equivalents at 1 April		1,167,117	1,351,631
Cash and cash equivalents at 31 March		1,280,674	1,167,117

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

2 Accounting policies

Statement of compliance
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.

Basis of preparation
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.

Basis of consolidation
The group financial statements consolidate those of the charity and its subsidiary undertaking drawn up to 31 March 2024. Surpluses or deficits on intra-group transactions are eliminated in full. A separate Statement of Financial Activities for the charity has not been presented because the company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

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.

Charitable funds

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

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.

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

Income and endowments

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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 and amortisation

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:

Asset class	Depreciation method and rate
Freehold buildings	2% on cost
Property improvements	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost

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).

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

Financial instruments

Classification

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.

Recognition and measurement

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.

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.

Pensions and other post retirement obligations

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and gifts	5,035	5,035	2,266
	5,035	5,035	2,266

4 Income from charitable activities

	Unrestricted funds			Total
	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2025 £
Payroll and supported banking services	567,881	-	-	567,881
Services provided under contract	1,748,865	189,323	-	1,938,188
Other income	-	21,602	76,916	98,518
	2,316,746	210,925	76,916	2,604,587

	Unrestricted funds			Total
	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2024 £
Payroll and supported banking services	509,434	-	-	509,434
Services provided under contract	1,681,020	200,086	-	1,881,106
Other income	-	24,125	59,870	83,995
	2,190,454	224,211	59,870	2,474,535

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Commercial trading operations	1,433,854	1,433,854	1,293,170
	1,433,854	1,433,854	1,293,170

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable	143,136	143,136	100,157
Rental income	13,905	13,905	14,278
	157,041	157,041	114,435

7 Expenditure on charitable activities

	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2025 £	2024 £
Staff costs	1,124,978	182,144	-	1,307,122	1,181,762
Depreciation and impairment	18,202	-	-	18,202	22,135
Travel expenses	12,331	3,392	-	15,723	13,267
Payroll expenses	9,489	-	-	9,489	9,771
Non recoverable input VAT	25,906	-	-	25,906	20,385
Skills for care	46,879	-	-	46,879	33,018
Brokerage subcontract fees	405,665	-	-	405,665	435,943
Other expenses	3,990	28,503	8,051	40,544	35,915
	1,647,440	214,039	8,051	1,869,530	1,752,196

In addition to the expenditure analysed above, there are also support and governance costs of £864,270 (2024 : £800,646) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Other support costs £	Total 2025 £	Total 2024 £
Staff costs		-	606,279	606,279	555,223
Insurance		-	11,511	11,511	9,979
Light and heat		-	24,297	24,297	33,069
Telephone		-	9,437	9,437	8,055
Postage and stationery		-	5,507	5,507	12,753
Professional fees		-	18,981	18,981	13,130
Sundry expenses		-	38,219	38,219	43,901
Maintenance		-	33,803	33,803	25,193
Volunteer expenses		-	2,850	2,850	1,712
Computer expenses		-	86,764	86,764	78,934
Hire of equipment		-	7,206	7,206	7,561
Audit fees		5,500	-	5,500	5,500
Auditors - non audit remuneration		6,550	-	6,550	5,604
Trustees' expenses		6	-	6	32
Lease costs		-	4,448	4,448	-
Bad debts written off		-	2,912	2,912	-
		12,056	852,214	864,270	800,646

9 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

£6 (2024: £32) of travel expenses were reimbursed to 1 trustee during the year.

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	2,854,809	2,639,382
Social security costs	215,222	207,601
Pension costs	116,567	83,452
Other staff costs	451	-
	3,187,049	2,930,435

The monthly average number of persons (including senior management / leadership team) employed by the group during the year was as follows:

	2025 No	2024 No
Delivery of charitable services	50	56
Administration	9	13
Management	5	4
Commercial trading operations	74	66
	138	139

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£70,001 - £80,000	1	1

11 Tangible fixed assets

Group and Charity

	Land and buildings £	Furniture and equipment £	Computer equipment £	Property improvement £	Total £
Cost					
At 1 April 2024	495,000	41,240	203,789	100,476	840,505
Additions	-	-	27,769	27,771	55,540
At 31 March 2025	495,000	41,240	231,558	128,247	896,045
Depreciation					
At 1 April 2024	45,394	41,240	184,788	19,847	291,269
Charge for the year	4,700	-	13,502	-	18,202
At 31 March 2025	50,094	41,240	198,290	19,847	309,471
Net book value					
At 31 March 2025	444,906	-	33,268	108,400	586,574
At 31 March 2024	449,606	-	19,001	80,629	549,236

12 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights		Principal activity
			2025	2024	
Subsidiary undertakings					
North West Care Cooperative Limited	England and Wales	Company limited by guarantee	100%	100%	providing a co-operative approach to safe, quality personal and social care

Subsidiaries

Turnover for the year ended 31 March 2025 was £1,458,854, expenditure was £1,346,867 and the profit/ (loss) for the year was £111,987 (2024:£37,640).
The assets of the company at 31 March 2025 were £181,903, liabilities were £69,916 and capital and reserves were £111,987.

13 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	245,894	256,913	157,524	215,453
Due from group undertakings	-	-	-	25,000
Prepayments	29,164	25,473	29,164	25,473
Accrued income	123,993	116,664	121,112	116,664
Other debtors	16,963	18,126	14,081	14,469
	416,014	417,176	321,881	397,059

14 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash at bank and in hand	1,280,674	1,167,117	1,192,904	1,072,947

At the balance sheet date, Disability Positive acting as approved representative held funds on behalf of clients supported by Disability Positive in separate accounts amounting to £8,773,380 (2024: £8,096,187). These funds have not been included within the assets and liabilities of the Charity.

15 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	3,916	3,916	-	-
Trade creditors	94,575	78,887	94,575	78,887
Other taxation and social security	46,124	56,919	34,445	37,825
VAT liability	23,481	50,043	23,481	50,043
Other creditors	64,547	50,959	63,769	50,124
Accruals and deferred income	139,074	95,646	86,186	44,321
	371,717	336,370	302,456	261,200

Deferred income

	2025	2024
	£	£
Deferred income at 1 April 2024	73,601	120,016
Resources deferred in the period	111,836	73,601
Amounts released from previous periods	(73,601)	(120,016)
Deferred income at year end	111,836	73,601

16 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	653	4,569	-	-

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other				
Within one year	25,560	10,451	25,560	10,451
Between one and five years	42,260	7,838	42,260	7,838
	67,820	18,289	67,820	18,289

18 Pension and other schemes

Defined contribution pension scheme

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.

The charge to profit or loss in respect of defined contribution schemes was £116,567 (2024 : £83,452).

19 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
unrestricted general	1,556,912	2,765,113	(2,689,433)	(11,550)	1,621,042
Commercial trading operations	59,391	1,433,854	(1,346,865)	-	146,380
	1,616,303	4,198,967	(4,036,298)	(11,550)	1,767,422
Designated					
Business Development	-	-	(11,550)	11,550	-
Building improvements	176,286	-	(32,817)	-	143,469
	176,286	-	(44,367)	11,550	143,469
Total funds	1,792,589	4,198,967	(4,080,665)	-	1,910,891

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
unrestricted general	1,694,805	2,591,236	(2,514,404)	(214,725)	1,556,912
Commercial trading operations	21,751	1,293,170	(1,255,530)	-	59,391
	1,716,556	3,884,406	(3,769,934)	(214,725)	1,616,303
Designated					
Business Development	-	-	(38,439)	38,439	-
Building improvements	-	-	-	176,286	176,286
	-	-	(38,439)	214,725	176,286
Total funds	1,716,556	3,884,406	(3,808,373)	-	1,792,589

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
unrestricted general	1,581,755	2,855,687	(2,770,458)	(11,550)	1,655,434
Designated					
Business Development	-	-	(11,550)	11,550	-
Building improvements	176,286	-	(32,817)	-	143,469
	176,286	-	(44,367)	11,550	143,469
Total funds	1,758,041	2,855,687	(2,814,825)	-	1,798,903

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
unrestricted general	1,719,645	2,648,934	(2,572,099)	(214,725)	1,581,755
Designated					
Business Development	-	-	(38,439)	38,439	-
Building improvements	-	-	-	176,286	176,286
	-	-	(38,439)	214,725	176,286
Total funds	1,719,645	2,648,934	(2,610,538)	-	1,758,041

20 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	586,574	586,574
Current assets	1,696,688	1,696,688
Current liabilities	(371,718)	(371,718)
Creditors over 1 year	(653)	(653)
Total net assets	1,910,891	1,910,891

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	549,236	549,236
Current assets	1,584,293	1,584,293
Current liabilities	(336,371)	(336,371)
Creditors over 1 year	(4,569)	(4,569)
Total net assets	1,792,589	1,792,589

21 Related party transactions

Charity
Remuneration of key management personnel

The remuneration of key management personnel is £235,367 (2024 : £226,052).

During the year the charity made the following related party transactions:

Healthwatch Cheshire CIC
Healthwatch Cheshire CIC is a related party by virtue of one of its directors, Lynne Turnbull (resigned 30 September 2024), being CEO of Disability Positive.

During the year, Healthwatch Cheshire CIC was charged rent of £10,896 (2024: £10,000) and sundry income of £42 (2024 : £10).

Employees related to Trustees
M Ford, an employee of Disability Positive, is the daughter of trustee Dr J M Ford. M Ford is employed as a Community Engagement Sessional Worker, the total cost during the year amounted to £278 (2024: £765). The remuneration is paid at standard rates set by the Board. At the balance sheet date, the amount due to M Ford was £nil (2024: £nil).

22 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

DISABILITY POSITIVE

England & Wales - Charity number 1091744

Accounts

Company registration number: 04050994
Charity registration number: 1091744

Disability Positive

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2024

Xeinadin Audit Limited
Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Disability Positive

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 11
Statement of Trustees' Responsibilities	12
Independent Auditors' Report	13 to 16
Consolidated Statement of Financial Activities	17
Consolidated Balance Sheet	18
Balance Sheet	19
Consolidated Statement of Cash Flows	20
Notes to the Financial Statements	21 to 38

Disability Positive

Reference and Administrative Details

Trustees	Mr W S R Smith, Chair A Bridson Dr J M Ford A J Galbraith P D Gilbart M Griffiths M Morrison A L Scott S L Tebb A E Toone C J Warren
Secretary	S L Tebb
Senior Management / Leadership Team	L Turnbull, Chief Executive Officer M Lord, Head of Finance & HR L Walton Hardy, Head of Services K Foster, Head of Business Development and Operations
Charity Registration Number	1091744
Company Registration Number	04050994
	The charity is incorporated in England and Wales.
Registered Office	Sension House Denton Drive Northwich Cheshire CW9 7LU
Auditor	Xeinadin Audit Limited Riverside House, Kings Reach Business Park Yew Street Stockport Cheshire SK4 2HD

DISABILITY POSITIVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

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 articles of association, 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)".

Objects and activities

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

1. meeting and facilitating the support needs of disabled people and their families
2. promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community
3. assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support
4. supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend, and partner); and
5. promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families

The vision that shapes our annual activities is a world that is Disability Positive. The charity also has the general purpose of helping people with lived experience of disability and long-term conditions to live well. We have services to help people with everyday life, being part of their local community and looking after their own wellbeing. We can offer advice, help with practical tasks and advocate for people in lots of situations, and we listen and share people's experiences to influence positive change in government policy. We know it matters, because we live with disability and long-term health conditions too.

The charity is also committed to the following values: -

- Positive: It's not just our name, it's how we approach every challenge and opportunity.
- Collaborative: we don't believe we can do everything ourselves; we love working with others who think like us.
- Representative: we are here to be the voice of people living with disability and long-term health conditions.
- Ambitious: we are not going to change the world without thinking big.
- Trustworthy: we need to be a place where people feel safe and can come freely for honest and impartial advice and support.

The social model of disability is the starting point for everything we do and is the idea that people are not disabled by their condition, but by a world that doesn't meet their needs.

Our Strategy 2020 – 2030, was developed with our members to ensure we provide public benefit and achieve our objectives as set out in our governing document. Disability Positive Board of Trustees regularly monitors and reviews the success of the organisation in delivering its strategic objectives and so have set the following priority themes for 2020-2030 in meeting these objectives as: -

- Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions.
- Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.
- Positive about giving a voice to people with lived experience of disability or long-term health conditions.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the trustees, are undertaken in pursuit of these aims. Disability Positive relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including: autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

Significant activities

Positive about providing services:

The Arrangement of Care and Support service operates across Cheshire West, Warrington and the Wirral and provides independent advice and support about managing a direct payment through either Health or Social Care.

The Lancashire Independent Living Service operates across Lancashire to provide independent information and advice and support about managing a direct payment through either Health or Social Care. The service is led and managed by Disability Positive with a partnership arrangement with Disability Equality North West.

The Manchester Personal Health Budgets Service operates across Central Manchester to provide independent information and advice and support about managing a direct payment through either Health or Social Care.

As added value services to complement this support, Disability Positive also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment.

The North West Personal Assistance is a web-based recruitment tool that is available across the North West and is facilitated by Disability Positive in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across the North West. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Service operates across the North West. This service opens and operates an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/ Integrated Care Board (ICB) are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East, Cheshire West and Lancashire, and enables employers who manage their own care; to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

The North West Care Cooperative is a separate Company but a trading arm of Disability Positive. The Care Cooperative is an alternative care delivery model to enable people to be part of a care cooperative model as principal members (with lived experience of disability), employee members (personal assistants), and supporting members (family members of principal members) to provide greater choice and control over who delivers their care and support, by pooling their skills, experiences and costs as shared members.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Positive about providing opportunities:
The Buzz Youth Activity Group is a fortnightly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire East. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

The Sensory Hive is a sensory based, accessible, after school club (in term time), in Cheshire West for young people 5-11 years who have lived experience of disability or a long-term health condition. The sessions have creative activities that develop and explore the 5 senses: touch, smell, sight, taste and sound.

The Community Connections service has three support options for children and young people aged 0-18 years, in Cheshire West. Children and young people can take part in activities of their choice in their local community whilst allowing their parents or carers and other members of the family to have a break from their caring responsibilities. The service provides opportunities to access community activities, meet new friends and have some independence.

The Good Company Adult Social Group is weekly fully inclusive Social group for disabled people aged 18+, at locations across Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

Positive about providing a voice:
The Advocacy service offers statutory advocacy and parental/family advocacy to support custody arrangements for families across the North West, on a spot purchase basis, to help individuals say what they want when making important decisions.

The General Advocacy service operates across Cheshire and provides support to help individuals say what they want in situations like finding suitable housing, neighbour disputes, benefits and a range of other situations.

We represent the voice of our members and people with lived experience of disability through both responding to relevant consultations and our collective work with Our Voices (national Disabled People's Organisation group), the Regional Stakeholder Network of the government Disability unit (RSN), Cheshire Disabled People's Panel (CDPP), and the Disabled People's Organisation (DPO) Forum England.

Use of volunteers
In the year under review, the charity used 18 volunteers to provide support throughout the range of charitable activities and they provided a total of 1,270 support hours during the period. This provided an in-kind contribution worth £21,501.

Achievements and performance
During the year, the charity supported 9,105 disabled people, and their families, through one or more of our activities, and delivered 57,667 hours of casework support during the period.

96% of people accessing our services, opportunities and voice reported an overall improvement in one or more of their personal outcomes including: independence, self-confidence, choice and control, dignity, upholding of rights and reduced isolation.

98% of respondents rated our service(s) overall as excellent, very good or good in our customer satisfaction survey.

During the year, we have increased our support for businesses and seen a rise in delivery of customer experience audits and delivery of disability equality training. We've supported 35 businesses to remove disabling barriers and delivered training to 218 people, with 94% of attendees reporting an increased understanding of disability.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

North West Care Cooperative currently employ 68 Personal Assistants supporting 44 Principal Members with a total membership, including Supporting Members, of 175. We are providing an average of 6,618 hours of support each month. Feedback from members remains overwhelmingly positive, provided via a range of means, including informal channels created as and when required by the Members themselves. Our current focus is on guaranteeing quality with consistency, within a culture that enables excellent self-motivated people.

We remained committed to generating a minimum of 10% Social Value across all our services in social, economic and environmental impact. This year we have generated 44% Social Value across all our services, with a financial proxy value of £1,736,178 (based on proxy values uses in the National Themes, Outcomes and Measures Framework), including:

- Invested £39,334 in initiatives to support people with lived experience of disability to build stronger community networks and improve their wellbeing.
- Spent £531,774 locally within our supply chain and a further £467,719 with Community Sector organisations within our supply chain.
- Addressed 3 key social challenges in partnership with other Disabled People's Organisations.
- Trained 30% of our workforce to be Mental Health First Aiders.
- Paid 100% of our workforce at least the Real Living Wage.
- Provided 62 of employees with access to wellbeing programmes.
- Employed/retained a 95% local workforce to the locality area they work in, with an average 75% of the workforce also reporting lived experience of disability and long-term health conditions.

In addition, we remained committed to reducing our carbon footprint and emissions by 10% each year to achieve our aim of being carbon neutral by March 2030. During the year, we have reduced our emissions by 39% over our target and 30% on the previous year and achieved or exceeded in all areas:

Measure	By 2023/24 (Target)	2024 (Actual)	Variance (target v actual)
Average carbon footprint per employee	2.02 tCO2	1.54 tCO2	+24%
Average carbon footprint per beneficiary	11.16 tCO2	8.95 tCO2	+20%
Energy Emissions	23.25 tCO2	0 tCO2	+100%
Travel Emissions	36.00 tCO2	30.48 tCO2	+15%
Work from Home Emissions	27.00 tCO2	16.93 tCO2	+37%
Food Emissions	0.92 tCO2	0.64 tCO2	+30%
Expenditure Emissions	32.79 tCO2	18.02 tCO2	+45%
Waste Emissions	0.82 tCO2	0.29 tCO2	+65%
Total emissions	**108.86 tCO2**	**66.35 tCO2**	**+39%**

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

We have managed to achieve 100% improvement on our energy emissions due to our move earlier than planned to 100% renewable energy from 2023/24. Whilst our travel emissions have increased by 25% from last year (due to an increase in hybrid working and face-to-face client visits), we have circa 13% of the workforce now using hybrid/electric vehicles to commute/undertake business travel for the Company, compared to 0% in 2022/23. By March 2024, we had reduced our carbon footprint by 62% compared to the baseline data from March 2020.

The charity has held the Advice Standard Quality Mark (formerly known as the Community Legal Services Quality Mark Standard) throughout the past 18 years, the Mentoring and Befriending Approved Provider Award since 2008. Held the Cheshire and Merseyside social value award, the Advocacy Quality Performance Mark and Cyber Essentials accreditation since 2022.

In the year under review, Disability Positive offered 1 volunteer work placement to a disabled person to improve self-confidence and support their return to paid employment.

We maintained our Disability Confident Leadership status and during 2023/24, an average of 75% of our workforce reported that they have lived experience of disability and long-term conditions.

Our staff have continued to deliver an excellent service for all of our clients through a combination of office working, hybrid working and fully remote working. Our staff satisfaction survey during the year received a 75% response rate. 100% of staff said Disability Positive was an awesome, very good, or good place to work; 94% said they understood how their role contributes to the overall company strategy; 88% rated their overall work life balance a 7 or above; 98% said communication about what's going on across the organisation was effective, and 96% of staff agreed we live our values.

The charity continued to receive increased visitors to the website during the period. By the end of March 2024, there had been 17,420 unique visitors to the site. Number of followers on social media platforms was 6,938 which was a 9% increase on the previous year.

During the last 12 months, 311 members have been kept up to date through newsletters and social media.

Disability Positive is a founding member of Cheshire Disabled People's Panel (CDPP) along with, Deafness Support Network (DSN), Dial West Cheshire, and Disability Information Bureau (DIB). The purpose of the panel is to bring together disabled people's organisations and groups across Cheshire to work collectively to act as the voice of people with lived experience of disability and long-term conditions in the county. During the year, we received a response to our letter to all Councillors across Cheshire that reminded them of the importance of representative organisations and working in coproduction with disabled people in equal partnership for all services that affect them. Cheshire West and Chester Council wanted to redesign day services to ensure the support provided for people with learning disabilities and neurodiversity best meets their needs in the future, so they can enjoy life to the full and they commissioned CDPP member to facilitate this. We, therefore, supported a coproduced review of Day Services, in equal partnership with people with lived experience to make sure a redesigned service is based on what people want, when and where people want, and that people have choices that suit them. We provided a coproduced report with key findings and recommendations to the Council to inform the public consultation.

In March 2024, we hosted our No Limits: showcasing opportunities and support for disabled people. The event was well attended with guest speakers including Paralympian and author Danielle Brown, and performances from Dee-Sign BSL Choir and Down Syndrome Cheshire dance group. There was an excellent line up of contributors and exhibitors and attendance from the Deputy Lord Lieutenant, the Mayor of Chester, the Mayor of Cheshire East, the Mayor of Northwich and the High Sherrif of Cheshire.

In December 2023, we celebrated the international day of disabled people by lighting the building up purple; to celebrate being united in action to achieve a Disability Positive world.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

In addition, Disability Positive have been involved in campaigns to influence local, regional and national policy. Some of the key policy themes addressed during 2023/24, included:

- Responding to local and national consultations including Transition for Education to Employment; Work Capability Assessment, Cheshire West Funding our Future, Cheshire East Social Care Charging Policy, Cheshire West Transport Strategy, Cheshire East Direct Payments Policy.
- Supporting the social mobility design of Chester City Centre and Winsford town centre redevelopment.
- Supporting the save the ticket offices campaign to ensure disabled people who may be digitally excluded, are able to continue to purchase rail tickets.
- Writing to local Councillors in Cheshire about the importance of working in coproduction with disabled people and their representative organisations
- Writing to the Prime Minister about proposed benefit decisions that would impact disabled people.
- Developing a Disabled Peoples manifesto with 4 key asks: Representation and Voice: we want Disabled people to participate across all political and public roles, with the required adjustments put in place, so we can achieve real justice and equality. Independence: we want the right to live independently with choice and control over the support we get. Rights: we want to fully enjoy all rights guaranteed by the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD); and discrimination we face in all areas of life must stop. Inclusion: we want plans for every aspect of life to address specific needs of Disabled people from the outset.
- Producing a blog article on the International Day of Disabled People highlighting the Disabled People Manifesto

Financial Review

In the year to 31 March 2024, the group generated a surplus of £76,033; the charity generated a surplus of £38,393.

Fundraising activities:

In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the Integrated Care Boards (ICB), the incoming resources for the year include grants and donations received totalling £91,556.

Reserves policy

The Board of Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure with an additional 2 months to meet long term contractual commitments. Charity expenditure for 2023/24 is £2,552,843 and therefore the target (less restricted funds) is general funds of £906,489.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total unrestricted funds stand at £1,208,805 this excludes £549,236 relating to tangible fixed assets.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Cheshire ICB, Warrington and Wirral ICB, Manchester ICB, fees from individuals of £296,496; grants of £65,165.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Relationship with wider network

Over the last year management has worked on several projects in partnership with other charities including Disability Rights UK, Age UK Cheshire, Disability Equality Northwest, Breakthrough UK, and Warrington Disability Partnership.

Investment policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts with leading financial institutions that offer attractive rates, to mitigate the impact of inflation, as measured by the consumer prices index.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:
- a quarterly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 3-monthly 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 the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy, available liquid funds to ensure sufficient working capital by the charity. Attention has also been focussed on non-financial risks arising from fire, health and safety and safeguarding.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, investment in business development and growth to diversify our income, hybrid working arrangements, and regular awareness training for staff working in these operational areas.

Future plans

Disability Positive's top priorities for 2020-2030 are as follows:

Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions

- Ensuring that more people have access to the information and advice they need, provided by us or other organisations.
- Involving and engaging more people to ensure support and services are specifically for them and led by them.
- Ensuring more people are able to live independently at home, with appropriate support from personal assistants, care cooperatives, care agencies or community providers.
- Highlighting the importance of services that are based on lived experience, to enable more people to make informed decisions about their care and support.
- Working with similar partner organisations that will enable us to increase capacity to operate at a larger scale

Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.

- Ensuring more people have access to a range of inclusive social activities available to people within local communities.
- Supporting more people to improve their physical and mental wellbeing.
- Supporting more people to have better access to volunteering and paid employment opportunities.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Positive about giving a voice to people with lived experience of disability or long-term health conditions.

- Campaigning for equality for all aspects of 'living well', aligned to the 'pillars of independent living'.
- Supporting more people to uphold their rights, challenge decisions and discrimination.
- Setting up an advocacy training scheme for the wider advocacy sector; extending our role as champion, based on lived experience, upskilling new and existing advocates, to improve the quality of advocacy provision for people.
- Working to change the attitude and engagement of public and provider organisations through Disability Equality and Inclusion training, to ensure people with lived experience of disability and long-term conditions are valued and have equal opportunities to participate fully within society: including accessing community life, hospitality, travel, and leisure facilities.
- Creating a strategic programme of influencing activity in partnership with other similar organisations, to positively change policy and better meet the needs of people with lived experience of disability and long-term conditions.

In order to deliver on our strategy, we will ensure we operate efficiently as follows:

- Undertake the structural and Process Changes necessary to deliver our Strategy.
- Develop membership to increase members involvement to fully support our range of work.
- Ensure we have a culture and approach that supports and values people, improves and share knowledge and fosters effective ways of working.
- Implement complementary strategies and frameworks to set out our approach to funding, tendering, communication, and use of our premises.
- Continue to embed social value into planning and delivery of our services, to create a future where we all have equality, choices, opportunities, and a voice.
- Continue to monitor our environmental impact and reduce our carbon footprint.

Structure, governance and management
Disability Positive is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completely revised and ratified by members in December 2016. The name change and update to our bye-laws was agreed by special resolution at our AGM in December 2019.

Charity constitution:
Any trustee and/or disabled person (over the age of 18) can become a member of the Company and there are currently 300 members, each of whom have voting rights at the Annual General Meeting.

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:

Mr W S R Smith, Chair
A Bridson
Dr J M Ford
A J Galbraith
P D Gilbart
M Griffiths
M Morrison
A L Scott

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

S L Tebb
A E Toone
C J Warren

Recruitment and appointment of new trustees
As set out in the Articles of Association the chair of the trustees is nominated by Disability Positive Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the organisation and activities, role description, code of conduct, behaviours and dates of board meetings. Should a trustee wish to apply, an application, CV and skills audit is submitted to the Company Secretary.

Two serving members of the Governance Committee initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends one board meeting as an observer, followed by a review by the Board of Trustees based on a review of skills and suitability, before they are appointed to trusteeship.

A trustee shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or two further terms of three years each but having served their maximum term of office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a director.

Induction and training of new trustees:
New trustees undergo an induction process to brief them on the content of the Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet with the Chief Executive Officer or Executive Assistant to the Board to go through an Induction Plan, which was agreed by the Governance Committee and ratified by the board. Trustees are encouraged to read relevant charity policies/procedures, good governance guidance, 'the essential trustee: what you need to know, what you need to do (CC3)', and attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

The trustees of the charity are responsible for determining the general policy with day-to-day management of the charity delegated to the senior management team through a scheme of delegation.

Organisational structure
The Board of Trustees, administers the charity. The Board normally meets quarterly and there are Board Committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and Audit, which normally meet quarterly or 3 times per year (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activities.

Key management remuneration:
The key management personnel include the Board of Trustees, the Chief Executive Officer and the senior management team who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. No trustees are remunerated by the charity.

Remuneration of all staff, including key management personnel is reviewed annually, with salary increases determined in light of inflation rates and affordability. Salary increases and remuneration levels are reviewed against other charities of a similar size and activity, to ensure remuneration is fair

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

and not out of line with the Real Living Wage and that generally paid for similar roles. The charity tends to pay in the median-high for salaries. Remuneration is recommended by the HR & Remuneration Committee for approval by the main Board of Trustees.

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 10 and 20 to the accounts.
The pay ratio between the CEO and the lowest salary grade 3.8 :1.

Staff were awarded a CPI linked cost of living adjustment in March 2024, effective from April 2024, comprising of a salary increase and additional staff benefits, to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:

i. the charity's financial situation
ii. the charity's performance
iii. cost of living adjustments made in recent years
iv. pay reviews elsewhere

All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 4% and maximum of 5% of their gross salary.

None of our trustees received remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2024.

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

.....

A L Scott
Trustee
Dated: ..... 19 Sept 2024

Disability Positive

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Disability Positive for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

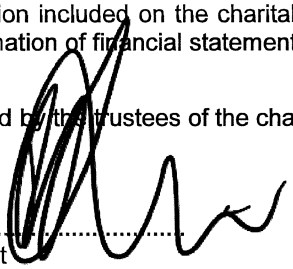
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/9/24 and signed on its behalf by:



.....
A L Scott
Trustee

Independent Auditor's Report to the Members of Disability Positive

Opinion

We have audited the financial statements of Disability Positive (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of Disability Positive

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Disability Positive

Auditor responsibilities for the audit of the financial statements

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

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the social care sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, the Care Quality Commission (CQC) regulations, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

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

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators including CQC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Leitch-Devlin

.....

Simon Leitch-Devlin (ACA) (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Date: 14/10/2024

Disability Positive

Consolidated Statement of Financial Activities for the Year Ended 31 March 2024
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	2,266	2,266	169	169
Charitable activities	4	2,474,535	2,474,535	2,328,097	2,328,097
Commercial trading operations	5	1,293,170	1,293,170	813,930	813,930
Investment income	6	114,435	114,435	25,142	25,142
Total Income		3,884,406	3,884,406	3,167,338	3,167,338
Expenditure on:					
Charitable activities	7	(2,552,843)	(2,552,843)	(2,395,438)	(2,395,438)
Commercial trading operations		(1,255,530)	(1,255,530)	(817,018)	(817,018)
Total Expenditure		(3,808,373)	(3,808,373)	(3,212,456)	(3,212,456)
Net income/(expenditure)		76,033	76,033	(45,118)	(45,118)
Net movement in funds		76,033	76,033	(45,118)	(45,118)
Reconciliation of funds					
Total funds brought forward		1,716,556	1,716,556	1,761,674	1,761,674
Total funds carried forward	18	1,792,589	1,792,589	1,716,556	1,716,556

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

Disability Positive

(Registration number: 04050994)
Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	549,236	568,683
Current assets			
Debtors	13	417,176	290,371
Cash at bank and in hand		1,167,117	1,351,631
		1,584,293	1,642,002
Creditors: Amounts falling due within one year	14	(336,371)	(485,644)
Net current assets		1,247,922	1,156,358
Total assets less current liabilities		1,797,158	1,725,041
Creditors: Amounts falling due after more than one year	15	(4,569)	(8,485)
Net assets		1,792,589	1,716,556
Funds of the group:			
Unrestricted income funds			
Unrestricted funds		1,792,589	1,716,556
Total funds	18	1,792,589	1,716,556

The financial statements on pages 17 to 38 were approved by the trustees, and authorised for issue on 19/9/24 and signed on their behalf by:

.....
A L Scott
Trustee

Disability Positive

(Registration number: 04050994)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	549,236	568,683
Current assets			
Debtors	13	397,059	291,265
Cash at bank and in hand		1,072,947	1,259,508
		1,470,006	1,550,773
Creditors: Amounts falling due within one year	14	(261,201)	(399,811)
Net current assets		1,208,805	1,150,962
Net assets		1,758,041	1,719,645
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,758,041	1,719,645
Total funds	18	1,758,041	1,719,645

As permitted by s408 Companies Act 2006, the charitable company has not presented its own Statement of Financial Activities. The charitable company's surplus for the year was £38,393 (2023: £17,186 deficit including gift aid payment of £24,841 from subsidiary North West Care Cooperative Limited)

The financial statements on pages 17 to 38 were approved by the trustees, and authorised for issue on 19/9/24 and signed on their behalf by:

.....
A L Scott
Trustee

Disability Positive

Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		76,033	(45,118)
Adjustments to cash flows from non-cash items			
Depreciation		22,135	35,334
Investment income		(114,435)	(25,142)
		(16,267)	(34,926)
Working capital adjustments			
Increase in debtors	13	(126,805)	(35,979)
(Decrease)/increase in creditors	14	(153,187)	167,304
Net cash flows from operating activities		(296,259)	96,399
Cash flows from investing activities			
Investment income		114,435	25,142
Acquisitions of tangible assets		(4,121)	(17,463)
Proceeds from sale of tangible assets		1,431	-
Net cash flows from investing activities		111,745	7,679
Net (decrease)/increase in cash and cash equivalents		(184,514)	104,078
Cash and cash equivalents at 1 April		1,351,631	1,247,553
Cash and cash equivalents at 31 March		1,167,117	1,351,631

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

2 Accounting policies

Statement of compliance

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.

Basis of preparation

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.

Basis of consolidation

The group financial statements consolidate those of the charity and its subsidiary undertaking drawn up to 31 March 2024. Surpluses or deficits on intra-group transactions are eliminated in full. A separate Statement of Financial Activities for the charity has not been presented because the company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

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.

Charitable funds

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

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.

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

Income and endowments

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charge as a cost against the activity for which the expenditure was incurred.

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 and amortisation

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:

Asset class	Depreciation method and rate
Freehold buildings	2% on cost
Property improvements	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost

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).

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

Financial instruments

Classification

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.

Recognition and measurement

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.

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.

Pensions and other post retirement obligations

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and gifts	2,266	2,266	169
	2,266	2,266	169

4 Income from charitable activities

	Unrestricted funds			Total
	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2024 £
Payroll and supported banking services	509,434	-	-	509,434
Services provided under contract	1,681,020	200,086	-	1,881,106
Other income	-	24,125	59,870	83,995
	2,190,454	224,211	59,870	2,474,535

	Unrestricted funds			Total
	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2023 £
Payroll and supported banking services	448,691	-	-	448,691
Services provided under contract	1,772,960	101,491	-	1,874,451
Other income	-	-	4,955	4,955
	2,221,651	101,491	4,955	2,328,097

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Commercial trading operations	1,293,170	1,293,170	813,930
	1,293,170	1,293,170	813,930

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable	100,157	100,157	8,148
Rental income	14,278	14,278	16,994
	114,435	114,435	25,142

7 Expenditure on charitable activities

	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2024 £	2023 £
Staff costs	1,080,195	101,568	-	1,181,763	1,151,708
Depreciation and impairment	22,135	-	-	22,135	35,334
Travel expenses	9,621	3,646	-	13,267	8,329
Payroll expenses	9,034	-	737	9,771	15,069
Community engagement services	-	-	-	-	1,183
Non recoverable input VAT	20,385	-	-	20,385	23,529
Skills for care	33,018	-	-	33,018	23,325
Brokerage subcontract fees	435,943	-	-	435,943	434,808
Other expenses	4,239	30,874	802	35,915	73,421
	1,614,570	136,088	1,539	1,752,197	1,766,706

In addition to the expenditure analysed above, there are also governance costs of £800,646 (2023 : £628,733) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Other support costs £	Total 2024 £	Total 2023 £
Staff costs		-	555,223	555,223	422,356
Insurance		-	9,979	9,979	8,665
Light and heat		-	33,069	33,069	20,162
Telephone		-	8,055	8,055	9,043
Postage and stationery		-	12,753	12,753	11,849
Professional fees		-	13,130	13,130	10,599
Sundry expenses		-	43,901	43,901	26,463
Maintenance		-	25,193	25,193	22,192
Volunteer expenses		-	1,712	1,712	1,508
Computer expenses		-	78,934	78,934	74,668
Hire of equipment		-	7,561	7,561	7,948
Audit fees		5,500	-	5,500	4,250
Auditors - non audit remuneration		5,604	-	5,604	8,410
Trustees' expenses		32	-	32	620
		11,136	789,510	800,646	628,733

9 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

£32 (2023: £620) of travel expenses were reimbursed to 1 trustee during the year.

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	2,639,382	2,122,307
Social security costs	207,601	170,033
Pension costs	83,452	60,615
	2,930,435	2,352,955

The monthly average number of persons (including senior management / leadership team) employed by the group during the year was as follows:

	2024 No	2023 No
Delivery of charitable services	56	47
Administration	13	13
Management	4	4
Commercial trading operations	66	25
	139	89

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

11 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Computer equipment £	Property improvement £	Total £
Cost					
At 1 April 2023	495,000	41,240	199,668	101,908	837,816
Additions	-	-	4,121	-	4,121
Disposals	-	-	-	(1,432)	(1,432)
At 31 March 2024	495,000	41,240	203,789	100,476	840,505
Depreciation					
At 1 April 2023	40,694	41,017	167,576	19,847	269,134
Charge for the year	4,700	223	17,212	-	22,135
At 31 March 2024	45,394	41,240	184,788	19,847	291,269
Net book value					
At 31 March 2024	449,606	-	19,001	80,629	549,236
At 31 March 2023	454,306	223	32,092	82,061	568,682

Revaluation

The carrying value of land included in land and buildings is £260,000.

12 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights		Principal activity
			2024	2023	
Subsidiary undertakings					
North West Care Cooperative Limited	England and Wales	Company limited by guarantee	100%	100%	providing a co-operative approach to safe, quality personal and social care

Subsidiaries

The profit/ (loss) for the financial period of North West Care Cooperative Limited was £37,640 (2023:(£3,091)).

13 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	256,913	251,923	215,453	227,817
Due from group undertakings	-	-	25,000	25,000
Prepayments	25,473	20,141	25,473	20,141
Accrued income	116,664	4,401	116,664	4,401
Other debtors	18,126	13,906	14,469	13,906
	417,176	290,371	397,059	291,265

14 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	3,916	3,916	-	-
Trade creditors	78,887	188,861	78,887	188,861
Other taxation and social security	56,919	26,261	37,825	26,261
VAT liability	50,043	36,310	50,043	36,310
Other creditors	50,960	74,521	50,125	74,521
Accruals and deferred income	95,646	155,777	44,321	73,858
	336,371	485,646	261,201	399,811

Deferred income

	2024	2023
	£	£
Deferred income at 1 April 2023	120,016	79,014
Resources deferred in the period	73,601	120,016
Amounts released from previous periods	(120,016)	(79,014)
Deferred income at year end	73,601	120,016

15 Creditors: amounts falling due after one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	4,569	8,485	-	-

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Other				
Within one year	10,451	20,157	10,451	20,157
Between one and five years	7,838	18,289	7,838	18,289
	18,289	38,446	18,289	38,446

17 Pension and other schemes

Defined contribution pension scheme

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.

The charge to profit or loss in respect of defined contribution schemes was £83,452 (2023 : £60,615).

18 Funds

Group

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
unrestricted general	1,694,805	2,591,236	(2,514,404)	(214,725)	1,556,912
Commercial trading operations	21,751	1,293,170	(1,255,530)	-	59,391
	1,716,556	3,884,406	(3,769,934)	(214,725)	1,616,303
Designated					
Business Development	-	-	(38,439)	38,439	-
Building improvements	-	-	-	176,286	176,286
	-	-	(38,439)	214,725	176,286
Total funds	1,716,556	3,884,406	(3,808,373)	-	1,792,589

Disability Positive

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
unrestricted general	1,736,833	2,353,408	(2,282,137)	(113,299)	1,694,805
Commercial trading operations	24,841	813,930	(817,020)	-	21,751
	1,761,674	3,167,338	(3,099,157)	(113,299)	1,716,556
Designated					
Counselling & Befriending service	-	-	(25,840)	25,840	-
Buzz Life Skills Group	-	-	(45,299)	45,299	-
Business Development	-	-	(32,661)	32,661	-
Advocacy service (National Lottery match funding)	-	-	(9,499)	9,499	-
	-	-	(113,299)	113,299	-
Total funds	1,761,674	3,167,338	(3,212,456)	-	1,716,556

Charity

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
unrestricted general	1,719,645	2,648,934	(2,572,099)	(214,725)	1,581,755
Designated					
Business Development	-	-	(38,439)	38,439	-
Building improvements	-	-	-	176,286	176,286
	-	-	(38,439)	214,725	176,286
Total funds	1,719,645	2,648,934	(2,610,538)	-	1,758,041

Disability Positive

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
unrestricted general	1,736,835	2,432,476	(2,336,367)	(113,299)	1,719,645
Designated					
Counselling & Befriending service	-	-	(25,840)	25,840	-
Buzz Life Skills Group	-	-	(45,299)	45,299	-
Business Development	-	-	(32,661)	32,661	-
Advocacy service (National Lottery match funding)	-	-	(9,499)	9,499	-
	-	-	(113,299)	113,299	-
Total funds	1,736,835	2,432,476	(2,449,666)	-	1,719,645

19 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	549,236	549,236
Current assets	1,584,293	1,584,293
Current liabilities	(336,371)	(336,371)
Creditors over 1 year	(4,569)	(4,569)
Total net assets	1,792,589	1,792,589

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	568,683	568,683
Current assets	1,642,002	1,642,002
Current liabilities	(485,644)	(485,644)
Creditors over 1 year	(8,485)	(8,485)
Total net assets	1,716,556	1,716,556

20 Related party transactions

Charity
Remuneration of key management personnel

The remuneration of key management personnel is £226,052 (2023 : £173,752).

During the year the charity made the following related party transactions:

Healthwatch Cheshire CIC
Healthwatch Cheshire CIC is a related party by virtue of one of its directors, Lynne Turnbull, being CEO of Disability Positive.

During the year, Healthwatch Cheshire CIC was charged rent of £10,000 (2023: £10,000) and sundry expenses of £10 (2023 : £Nil).

Employees related to Trustees
M Ford, an employee of Disability Positive, is the daughter of trustee Dr J M Ford. M Ford is employed as a Community Engagement Sessional Worker, the total cost during the year amounted to £765 (2023: £1,125). The remuneration is paid at standard rates set by the board. At the balance sheet date, the amount due to M Ford was £nil (2023: £nil).

21 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

DISABILITY POSITIVE

England & Wales - Charity number 1091744

Accounts

Company registration number: 04050994
Charity registration number: 1091744

Disability Positive

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2023

Xeinadin Audit Limited
Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Disability Positive

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 11
Statement of Trustees' Responsibilities	12
Independent Auditors' Report	13 to 16
Consolidated Statement of Financial Activities	17
Consolidated Balance Sheet	18
Balance Sheet	19
Consolidated Statement of Cash Flows	20
Notes to the Financial Statements	21 to 38

Disability Positive

Reference and Administrative Details

Trustees	A L Scott
	Dr J M Ford
	C J Warren
	W S R Smith
	S L Tebb
	M Griffiths
	A J Galbraith
	A E Toone (appointed 5 May 2022)
	P D Gilbart (appointed 6 May 2022)
	S K Jonas (resigned 30 June 2022)
	A Bridson (appointed 29 June 2022)
	M Morrison (appointed 19 July 2022)
Secretary	S K Jonas (resigned 30 June 2022)
	S L Tebb
Senior Management / Leadership Team	L Turnbull, Chief Executive Officer
	M Lord, Head of Finance & HR
	L Walton Hardy, Head of Services
	K Foster, Head of Business Development and Operations
Charity Registration Number	1091744
Company Registration Number	04050994
	The charity is incorporated in England and Wales.
Registered Office	Sension House Denton Drive Northwich Cheshire CW9 7LU
Auditor	Xeinadin Audit Limited Riverside House, Kings Reach Business Park Yew Street Stockport Cheshire SK4 2HD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

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 articles of association, 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)".

Objects and activities

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

1. meeting and facilitating the support needs of disabled people and their families
2. promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community
3. assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support
4. supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend, and partner); and
5. promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families

The vision that shapes our annual activities is a world that is Disability Positive. The charity also has the general purpose of helping people with lived experience of disability and long-term conditions to live well. We have services to help people with everyday life, being part of their local community and looking after their own wellbeing. We can offer advice, help with practical tasks and advocate for people in lots of situations, and we listen and share people's experiences to influence positive change in government policy. We know it matters, because we live with disability and long-term health conditions too.

The charity is also committed to the following values: -

- Positive: It's not just our name, it's how we approach every challenge and opportunity.
- Collaborative: we don't believe we can do everything ourselves; we love working with others who think like us.
- Representative: we are here to be the voice of people living with disability and long-term health conditions.
- Ambitious: we are not going to change the world without thinking big.
- Trustworthy: we need to be a place where people feel safe and can come freely for honest and impartial advice and support.

The social model of disability is the starting point for everything we do and is the idea that people are not disabled by their condition, but by a world that doesn't meet their needs.

Our Strategy 2020 – 2030, was developed with our members to ensure we provide public benefit and achieve our objectives as set out in our governing document. Disability Positive Board of Trustees regularly monitors and reviews the success of the organisation in delivering its strategic objectives and so have set the following priority themes for 2020-2030 in meeting these objectives as: -

- Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions.
- Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.
- Positive about giving a voice to people with lived experience of disability or long-term health conditions.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Public benefit
The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the trustees, are undertaken in pursuit of these aims. Disability Positive relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including: autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

Significant activities
Positive about providing services:
The Arrangement of Care and Support service operates across Cheshire West, Warrington and the Wirral and provides independent advice and support about managing a direct payment through either Health or Social Care.

The Lancashire Independent Living Service operates across Lancashire to provide independent information and advice and support about managing a direct payment through either Health or Social Care. The service is led and managed by Disability Positive with a partnership arrangement with Disability Equality North West.

The Manchester Direct Payment Service operates across Greater Manchester to provide independent information and advice and support about managing a direct payment through either Health or Social Care.

As added value services to complement this support, Disability Positive also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment:

The North West Personal Assistance is a web-based recruitment tool that is available across the North West and is facilitated by Disability Positive in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across Cheshire East, Cheshire West and the North West. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Service operates across Cheshire East, Cheshire West and the North West. This service opens and operate an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/Clinical Commission Group are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East and Cheshire West and enables employers who manage their own care; to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

Positive about providing opportunities:
The Buzz Youth Activity Group/ Buzz Life Skills group is a weekly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire East and Cheshire West. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Sensory Hive is a sensory based, accessible, after school club (in term time) for young people 5-11 years who have lived experience of disability or a long-term health condition, the sessions have creative activities that develop and explore the 5 senses: touch, smell, sight, taste and sound.

The Community Connections service has three support options for children and young people aged 0-18 years. Children and young people can take part in activities of their choice in their local community whilst allowing their parents or carers and other members of the family to have a break from their caring responsibilities. The service provides opportunities to access community activities, meet new friends and have some independence.

The Good Company Adult Social Group is weekly fully inclusive Social group for disabled people aged 18+, at locations across Cheshire East and Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

Positive about providing a voice:
The Cheshire Advocacy Hub provides all statutory advocacy across Cheshire East and Cheshire West, to help individuals say what they want when making important decisions. This service was led and managed by Age UK Cheshire with a sub-contracting arrangement with Disability Positive until 31st August 2022.

The Advocacy service offers statutory advocacy and parental/family advocacy to support custody arrangements for families across the North West, on a spot purchase basis, to help individuals say what they want when making important decisions.

The General Advocacy service operates across Cheshire and provides support to help individuals say what they want in situations like finding suitable housing, neighbour disputes, benefits and a range of other situations.

We represent the voice of our members and people with lived experience of disability through both responding to relevant consultations and our collective work with Our Voices (national Disabled People's Organisation group), the Regional Stakeholder Network of the government Disability unit (RSN), Cheshire Disabled People's Panel (CDPP), and the Disabled People's Organisation (DPO) Forum England.

Use of volunteers
In the year under review, the charity used 40 volunteers to provide support throughout the range of charitable activities and provided a total of 893 support hours during the period. This provided an in-kind contribution worth £15,118.

Achievements and performance
The Board of Trustees held a development day in April 2022 to review our Strategy and set some ambitious growth targets including doubling our reach and income by 2030. The extension of our strategy and our growth plans were approved by our members at our AGM in October 2022.

During the year, the charity supported 10,081 disabled people, and their families, through one or more of our activities, an increase of 13% on the previous year, and delivered 74,646 of casework support during the period.

97% of people accessing our services, opportunities and voice reported an overall improvement one or more of their personal outcomes including: independence, self-confidence, choice and control, dignity, upholding of rights and reduced isolation.

98% of respondents rated our service(s) overall as excellent or good in our customer satisfaction survey.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

We provided services, opportunities and a voice to people living with disability and long-term health conditions, and their families. Despite a loss of a Local Authority contract for our advocacy service, we managed to retain 63% of the advocacy staff and continue to deliver statutory advocacy outside of Cheshire and parental/family advocacy across the Northwest. In addition, we commenced a larger general advocacy service, during the year, due to secured funds from the National Lottery.

Following the cessation of the Local Authority Buzz Youth Group contract in the previous year, our Board of Trustees agreed to fund continuation of the Buzz Life Skills group from reserves for a 12-month during 2022/23. The Board also agreed to fund an extension to our Counselling and Befriending service for 6 months during 2022/23.

We remained committed to generating 10% Social Value across all our services in social, economic and environmental impact. This year we have generated 40% Social Value across all our services, with a financial proxy value of £1,290,454 (based on proxy values uses in the National Themes, Outcomes and Measures Framework), including:

- Invested £59,552 in wellbeing initiatives to support people with lived experience of disability to improve their physical and mental health.
- Invested £29,882 in initiatives to support people with lived experience of disability to build stronger community networks and improve their wellbeing.
- Spent £335,756 locally within our supply chain and a further £450,502 with Community Sector organisations within our supply chain.
- Addressed 3 key social challenges in partnership with other Disabled People's Organisations.
- Trained 23% of our workforce to be Mental Health First Aiders
- Paid 100% of our workforce at least the Real Living Wage
- Employed/retained a 97% workforce from the local area, with an average 60% of the workforce also reporting lived experience of disability and long-term health conditions.

In addition, we remained committed to reducing our carbon footprint and emissions by 10% each year to achieve our aim of being carbon neutral by March 2030. During the year, we have reduced our emissions by 22% over our target and achieved or exceeded in all areas:

Measure	By 2022/23 (Target)	2023 (Actual)	Variance (target v actual)
Average carbon footprint per employee	2.24 tCO2	1.86 tCO2	+17%
Average carbon footprint per beneficiary	12.1 tCO2	9.49 tCO2	+22%
Energy Emissions (Office)	25.83 tCO2	21.23 tCO2	+18%
Travel Emissions	56.29 tCO2	25.28 tCO2	+55%
Work from Home Emissions	30 tCO2	13.89 tCO2	+53%
Food Emissions	1.02 tCO2	0.48 tCO2	+53%

Supply Chain Expenditure Emissions	36.91 tCO2	33.32 tCO2	+10%
Waste Emissions	0.91 tCO2	0.28 tCO2	+69%
Office using renewable electricity	50%	76%	+26%
% home-based workers staff using carbon offset gas	10%	16%	+6%
% home-based workers staff using renewable electricity	15%	19%	+4%
Total emissions	**120.96 tCO2**	**94.49 tCO2**	**+22%**

By March 2023, we have reduced our carbon footprint by 45%, compared to the baseline data from 2020.

The charity has held the Advice Standard Quality Mark (formerly known as the Community Legal Services Quality Mark Standard) throughout the past 18 years, the Mentoring and Befriending Approved Provider Award since 2008. During 2022/23, the charity was awarded the Cheshire and Merseyside social value award, the Advocacy Quality Performance Mark and Cyber Essentials accreditation.

In the year under review, Disability Positive offered 2 volunteer work placements to disabled people to improve self-confidence and support their return to paid employment.

We maintained our Disability Confident Leadership status and during 2022/23, an average of 60% of our workforce (73% Trustees, 68% paid staff and 39% of volunteers) reported that they have lived experience of disability and long-term conditions.

Our staff have continued to deliver an excellent service for all of our clients through a combination of office working, hybrid working and fully remote working.

The charity continued to receive increased visitors to the website during the period. By the end of March 2023, there had been 17,000 new visitors to the site. Number of followers on social media platforms by 31st March 2023 was 6,352 which was a 157% increase on the previous year (+3,876).

During the last 12 months, 300 members have been kept up to date through newsletters and social media.

Disability Positive is a founding member of Cheshire Disabled People's Panel along with, Cheshire Disabled People Against Cuts (DPAC), Deafness Support Network (DSN), Dial West Cheshire, and Disability Information Bureau (DIB). The purpose of the panel is to bring together disabled people's organisations and groups across Cheshire to work collectively to act as the voice of people with lived experience of disability and long-term conditions in the county. Following our involvement last year in the Future of Adult Social Care Commission; during 2022/23 the Commission presented their findings to Cabinet and the following recommendations were accepted and agreed:

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

1. Take a human rights approach to disability: including, formally adopt the social model of disability and focus on people's strengths.
2. Make 'nothing about us without us' real: including, work with local groups and communities to develop and agree a definition of co-production and a strategic approach to co-production and increase the number of people in receipt of a direct payment – taking control of their own care.
3. Keep it simple: including, support and enable people to access local services and understand the importance of the community sector.
4. Think local: including strengthen the overall provision of services to support people to live in their communities.
5. Support a fairer future: including, undertake a review of adult social care charging, including the basis for charges; take an approach to debt recovery that is responsible and responds to the financial and social vulnerability of residents; ensure that the implementation of the national charging reforms consider the impact on disabled people, a disproportionate number of whom live in poverty.
6. Strong leadership, strong workforce and good use of data: including, agree a bold, ambitious long term, shared vision and strategy for health and care through the Place Plan, with the next review of the Place Plan to be informed by the work of this Commission.

On 26th August 2022 we hosted our first No Limits: a disability festival, we invited stall holders from organisations and companies full of information and advice, as well as disabled artists and entrepreneurs. The main hall at Northwich Memorial Court (Brio Leisure) was packed with colour, sounds, entertainment, and stalls with information for people with disabilities and long-term health conditions. The field at the back of the hall also held inclusive football and rugby.

In December 2022, we celebrated the international day of disabled people by lighting up purple and celebrating leadership and participation of disabled people for an inclusive, accessible, and Disability Positive world.

In addition, Disability Positive have been involved in campaigns to influence local, regional and national policy. Some of the key policy themes addressed during 2022/23, included:

- Responding to local and national consultations including Cheshire West and Chester Council Budget, Cheshire West Fuel Poverty Strategy, Cheshire East Health and Wellbeing Strategy, Cheshire East Digital Inclusion Strategy, the SEND review: right support, right place, right time Green Paper and the Liberty Protection Safeguards.
- Working with Our Voices (national Disabled People's Organisations group), the North West Regional Stakeholder Network of the government Disability unit, the Disabled People's Organisation (DPO) Forum England, Cheshire Disabled People's Panel and the Disability Poverty Campaign Group.
    -Wrote to MPs about our concerns on the cost of living and energy crisis and the impact on disabled people and their families.
    -Wrote to the Chancellor of the Exchequer about the energy crisis and the impact on disabled people and their families.
    -We met with the energy regulator OFGEM to discuss the issues facing disabled people and in particular raised concerns about use of pre-payment meters.
    -In response to the cost-of-living crisis, we collectively campaigned to the Government on the risks of public spending cuts and austerity.
    -Made a joint application for Core Participant Status for the Covid 19 Inquiry; whilst Disability Positive were not successful in gaining core participant status, a national DPO (Disability Rights UK) did gain Core Participant status on behalf of England based Disabled People's Organisations.
    -We submitted a 12-page witness statement to the Independent Chair of the Covid Inquiry for Module 1 regarding the Government preparedness for the pandemic.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

In the year to 31 March 2023, the charity had a deficit of £42,027, which for group purposes excludes the £24,841 gift aid payment from subsidiary North West Care Cooperative Limited, with a total group deficit of £45,118.

Fundraising activities:

In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the Integrated Care Boards (ICB), the incoming resources for the year include £36,060 from Skills for Care, £20,539 from Children in Need.
Disability Positive also received donations and fundraising totalling £169.

Reserves policy

The Board of Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure with an additional 2 months to meet long term contractual commitments. Charity expenditure for 2022/23 was £2,395,438 and therefore the target (less restricted funds) is general funds of £817,850.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total unrestricted funds stand at £1,150,962 this excludes £568,683 relating to tangible fixed assets.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Cheshire ICB, Warrington ICB and Wirral ICB, Manchester ICB, fees from individuals of £243,532; grants of £56,599.

Relationship with wider network

Over the last year management has worked on several projects in partnership with other charities including Disability Rights UK, Age UK Cheshire, Disability Equality Northwest, Breakthrough UK, and Warrington Disability Partnership.

Investment policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which mitigates the impact of inflation, as measured by the consumer prices index.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:
- a quarterly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 3-monthly 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 the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy and available liquid funds, to ensure sufficient working capital for the charity. Attention has also been focussed on non-financial risks arising from fire, health and safety and safeguarding.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, investment in business development and growth to diversify our income, hybrid working arrangements, and regular awareness training for staff working in these operational areas.

Future plans
Disability Positive's top priorities for 2020-2030 are as follows:

Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions

- Ensuring that more people have access to the information and advice they need, provided by us or other organisations.
- Involving and engaging more people to ensure support and services are specifically for them and led by them.
- Ensuring more people are able to live independently at home, with appropriate support from personal assistants, care cooperatives, care agencies or community providers.
- Highlighting the importance of services that are based on lived experience, to enable more people to make informed decisions about their care and support.
- Working with similar partner organisations that will enable us to increase capacity to operate at a larger scale

Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.

- Ensuring more people have access to a range of inclusive social activities available to people within local communities.
- Supporting more people to improve their physical and mental wellbeing.
- Supporting more people to have better access to volunteering and paid employment opportunities.

Positive about giving a voice to people with lived experience of disability or long-term health conditions.

- Campaigning for equality for all aspects of 'living well', aligned to the 'pillars of independent living'.
- Supporting more people to uphold their rights, challenge decisions and discrimination.
- Setting up an advocacy training scheme for the wider advocacy sector; extending our role as champion, based on lived experience, upskilling new and existing advocates, to improve the quality of advocacy provision for people.
- Working to change the attitude and engagement of public and provider organisations through Disability Equality and Inclusion training, to ensure people with lived experience of disability and long-term conditions are valued and have equal opportunities to participate fully within society: including accessing community life, hospitality, travel, and leisure facilities.
- Creating a strategic programme of influencing activity in partnership with other similar organisations, to positively change policy and better meet the needs of people with lived experience of disability and long-term conditions.

In order to deliver on our strategy, we will ensure we operate efficiently as follows:

- Undertake the structural and Process Changes necessary to deliver our Strategy.

- Develop membership to increase members involvement to fully support our range of work.

- Ensure we have a culture and approach that supports and values people, improves and share knowledge and fosters effective ways of working.

- Implement complementary strategies and frameworks to set out our approach to funding, tendering, communication, and use of our premises.

- Continue to embed social value into planning and delivery of our services, to create a future where we all have equality, choices, opportunities, and a voice.

- Continue to monitor our environmental impact and reduce our carbon footprint.

Structure, governance and management
Disability Positive is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completed revised and ratified by members in December 2016. The name change and update to our bye-laws was agreed by special resolution at our AGM in December 2019.

Charity constitution:
Any trustee and/or disabled person (over the age of 18) can become a member of the Company and there are currently 300 members, each of whom have voting rights at the Annual General Meeting.

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:
A L Scott
M Morrison
Dr J M Ford
C J Warren
W S R Smith
S L Tebb
M Griffiths
A Galbraith
A Toone
P Gilbart

Recruitment and appointment of new trustees
As set out in the Articles of Association the chair of the trustees is nominated by Disability Positive Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the organisation and activities, role description, code of conduct, behaviours and dates of board meetings. Should a trustee wish to apply, an application, CV and skills audit is submitted to the Company Secretary.

Two serving members of the Governance Committee initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends one board meeting as an observer, followed by a review by the Board of Trustees based on a review of skills and suitability, before they are appointed to trusteeship.

A trustee shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or two further terms of three years each but having served their maximum term of office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a director.

Induction and training of new trustees:
New trustees undergo an induction process to brief them on the content of the Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet with the Chief Executive Officer or Executive Assistant to the Board to go through an Induction Plan, which was agreed by the Governance Committee and ratified by the board. Trustees are encouraged to read relevant charity policies/procedures, good

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

governance guidance, 'the essential trustee: what you need to know, what you need to do (CC3)', and attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

Organisational structure
The Board of Trustees, administers the charity. The Board normally meets quarterly and there are Board Committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and Audit, which normally meet quarterly or 3 times per year (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activities.

Key management remuneration:
The key management personnel include the Board of Trustees, the Chief Executive Officer and the senior management team who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. No trustees are remunerated by the charity.

Remuneration of all staff, including key management personnel is reviewed annually, with salary increases determined in light of inflation rates and affordability. Salary increases and remuneration levels are reviewed against other charities of a similar size and activity, to ensure remuneration is fair and not out of line with the Real Living Wage and that generally paid for similar roles. The charity tends to pay in the median for salaries. Remuneration is recommended by the HR & Remuneration Committee for approval by the main Board of Trustees.

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 10 and 18 to the accounts.
The pay ratio between the CEO and the lowest salary grade 3.5 :1.

Staff were awarded a salary increase in March 2022, effective from April 2022 to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:
i the charity's financial situation
ii the charity's performance
iii cost of living adjustments made in recent years
iv pay reviews elsewhere

All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 4% and maximum of 5% of their gross salary.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2023.

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

.....

A L Scott
Trustee
Dated: ..... 5 OCT 2023

Disability Positive

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Disability Positive for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

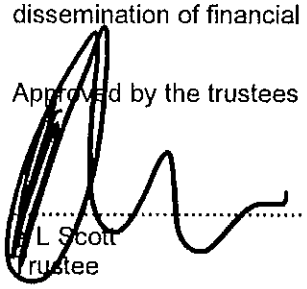
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 5/10/23 and signed on its behalf by:



L Scott
Trustee

Disability Positive

Independent Auditor's Report to the Members of Disability Positive

Opinion

We have audited the financial statements of Disability Positive (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of Disability Positive

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Disability Positive

Auditor responsibilities for the audit of the financial statements

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

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the social care sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, the Care Quality Commission (CQC) regulations, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

Independent Auditor's Report to the Members of Disability Positive

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

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators including CQC.

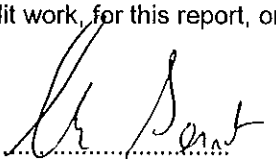
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Anna Bennett (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Riverside House, Kings Reach Business Park
Yew Street
Stockport
Cheshire
SK4 2HD

Date: 19-10-23

Disability Positive

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and Endowments from:						
Donations and legacies	3	169	169	57,513	-	57,513
Charitable activities	4	2,328,097	2,328,097	2,279,787	-	2,279,787
Commercial trading operations	5	813,930	813,930	262,400	-	262,400
Investment income	6	25,142	25,142	22,855	-	22,855
Other income	7	-	-	104,302	-	104,302
Total Income		3,167,338	3,167,338	2,726,857	-	2,726,857
Expenditure on:						
Charitable activities	8	(2,395,438)	(2,395,438)	(2,247,168)	(7,973)	(2,255,141)
Commercial trading operations		(817,018)	(817,018)	(237,559)	-	(237,559)
Total Expenditure		(3,212,456)	(3,212,456)	(2,484,727)	(7,973)	(2,492,700)
Net (expenditure)/income		(45,118)	(45,118)	242,130	(7,973)	234,157
Net movement in funds		(45,118)	(45,118)	242,130	(7,973)	234,157
Reconciliation of funds						
Total funds brought forward		1,761,674	1,761,674	1,519,544	7,973	1,527,517
Total funds carried forward	19	1,716,556	1,716,556	1,761,674	-	1,761,674

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

Disability Positive

(Registration number: 04050994)
Consolidated Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	568,683	586,554
Current assets			
Debtors	14	290,371	254,392
Cash at bank and in hand		1,351,631	1,247,553
		1,642,002	1,501,945
Creditors: Amounts falling due within one year	15	(485,644)	(314,424)
Net current assets		1,156,358	1,187,521
Total assets less current liabilities		1,725,041	1,774,075
Creditors: Amounts falling due after more than one year	16	(8,485)	(12,401)
Net assets		1,716,556	1,761,674
Funds of the group:			
Unrestricted income funds			
Unrestricted funds		1,716,556	1,761,674
Total funds	19	1,716,556	1,761,674

The financial statements on pages 17 to 38 were approved by the trustees, and authorised for issue on 5/10/23 and signed on their behalf by:

.....
A L Scott
Trustee

Disability Positive

(Registration number: 04050994)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	568,683	586,554
Current assets			
Debtors	14	291,265	242,488
Cash at bank and in hand		1,259,508	1,210,682
		1,550,773	1,453,170
Creditors: Amounts falling due within one year	15	(399,811)	(302,889)
Net current assets		1,150,962	1,150,281
Net assets		1,719,645	1,736,835
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,719,645	1,736,835
Total funds	19	1,719,645	1,736,835

As permitted by s408 Companies Act 2006, the charitable company has not presented its own Statement of Financial Activities. The charitable company's deficit for the year was £17,186, this includes a gift aid payment of £24,841 from subsidiary North West Care Cooperative Limited (2022: £209,317 surplus)

The financial statements on pages 17 to 38 were approved by the trustees, and authorised for issue on 5/10/23 and signed on their behalf by:

.....
A L Scott
Trustee

Disability Positive

Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (expenditure)/income		(45,118)	234,158
Adjustments to cash flows from non-cash items			
Depreciation		35,334	37,662
Investment income		(25,142)	(22,855)
		(34,926)	248,965
Working capital adjustments			
Increase in debtors	14	(35,979)	(6,830)
Increase/(decrease) in creditors	15	167,304	(93,709)
Net cash flows from operating activities		96,399	148,426
Cash flows from investing activities			
Investment income		25,142	22,855
Acquisitions of tangible assets		(17,463)	(33,942)
Acquisition of subsidiaries		-	21,544
Net cash flows from investing activities		7,679	10,457
Net increase in cash and cash equivalents		104,078	158,883
Cash and cash equivalents at 1 April		1,247,553	1,088,670
Cash and cash equivalents at 31 March		1,351,631	1,247,553

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

2 Accounting policies

Statement of compliance
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.

Basis of preparation
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.

Basis of consolidation
The group financial statements consolidate those of the charity and its subsidiary undertaking drawn up to 31 March 2023. Surpluses or deficits on intra-group transactions are eliminated in full. A separate Statement of Financial Activities for the charity has not been presented because the company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

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.

Charitable funds

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

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.

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

Income and endowments

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charge as a cost against the activity for which the expenditure was incurred.

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 and amortisation

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:

Asset class	Depreciation method and rate
Freehold buildings	2% on cost
Property improvements	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost

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).

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

Financial instruments

Classification

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.

Recognition and measurement

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.

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.

Pensions and other post retirement obligations

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

3 Income from donations and legacies

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Donations and gifts	169	169	57,513
	169	169	57,513

4 Income from charitable activities

	Unrestricted funds			Total
	Positive about offering services & voice	Positive about providing opportunity	Other charitable activities	2023
	£	£	£	£
Payroll and supported banking services	448,691	-	-	448,691
Services provided under contract	1,772,960	101,491	-	1,874,451
Other income	-	-	4,955	4,955
	2,221,651	101,491	4,955	2,328,097

	Unrestricted funds			Total
	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2022 £
Payroll and supported banking services	453,417	-	-	453,417
Services provided under contract	1,551,798	269,690	-	1,821,488
Other income	-	-	4,882	4,882
	2,005,215	269,690	4,882	2,279,787

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Commercial trading operations	813,930	813,930	262,400
	813,930	813,930	262,400

6 Investment Income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable	8,148	8,148	832
Rental income	16,994	16,994	22,023
	25,142	25,142	22,855

7 Other Income

	Unrestricted funds General £	Total 2022 £
Other income	104,302	104,302

The income for the year ending March 2022 relates to the reversal of a VAT provision following the outcome of a previous VAT tribunal case. HMRC had a maximum 2 year window to raise an assessment from February 2020, which has now expired. As a result the accumulated provision for VAT payable for earlier years has now been released to income

8 Expenditure on charitable activities

	Positive about offering services & voice £	Positive about providing opportunity £	Other charitable activities £	2023 £	2022 £
Staff costs	1,057,705	94,003	-	1,151,708	1,166,358
Depreciation and impairment	35,334	-	-	35,334	37,662
Travel expenses	6,491	1,838	-	8,329	2,895
Eazipay fees	8,710	-	-	8,710	9,914
Payroll expenses	6,359	-	-	6,359	27,737
Community engagement services	-	1,183	-	1,183	3,977
Non recoverable input VAT	23,529	-	-	23,529	19,114
Skills for care	23,325	-	-	23,325	6,580
Supported banking charges	-	-	-	-	16,045
Brokerage subcontract fees	434,808	-	-	434,808	407,528
Other expenses	41,496	31,334	591	73,421	26,171
Grant expenditure	-	-	-	-	8,623
	1,637,757	128,358	591	1,766,706	1,732,604

In addition to the expenditure analysed above, there are also governance costs of £628,733 (2022 : £522,537) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Other support costs £	Total 2023 £	Total 2022 £
Staff costs		-	422,356	422,356	346,629
Insurance		-	8,665	8,665	7,487
Light and heat		-	20,162	20,162	15,135
Telephone		-	9,043	9,043	8,097
Postage and stationery		-	11,849	11,849	5,919
Professional fees		-	10,599	10,599	8,262
Sundry expenses		-	26,463	26,463	30,690
Maintenance		-	22,192	22,192	20,883
Volunteer expenses		-	1,508	1,508	1,257
Computer expenses		-	74,668	74,668	60,001
Hire of equipment		-	7,948	7,948	8,309
Audit fees		4,250	-	4,250	3,300
Auditors - non audit remuneration		8,410	-	8,410	5,483
Trustees' expenses		620	-	620	1,085
		13,280	615,453	628,733	522,537

10 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

£620 (2022: £1,085) of expenses were reimbursed to 4 trustees during the year.

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	2,106,786	1,697,548
Social security costs	170,033	146,666
Pension costs	60,615	47,814
	2,337,434	1,892,028

The monthly average number of persons (including senior management / leadership team) employed by the group during the year was as follows:

	2023 No	2022 No
Delivery of charitable services	47	54
Administration	13	9
Management	4	4
Commercial trading operations	25	22
	89	89

The number of employees whose emoluments fell within the following bands was:

	2023 No
£60,001 - £70,000	1

12 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Computer equipment £	Property improvement £	Total £
Cost					
At 1 April 2022	495,000	41,240	184,488	99,625	820,353
Additions	-	-	15,180	2,283	17,463
At 31 March 2023	495,000	41,240	199,668	101,908	837,816
Depreciation					
At 1 April 2022	35,993	30,886	147,073	19,847	233,799
Charge for the year	4,700	10,131	20,503	-	35,334
At 31 March 2023	40,693	41,017	167,576	19,847	269,133
Net book value					
At 31 March 2023	454,307	223	32,092	82,061	568,683
At 31 March 2022	459,007	10,354	37,415	79,778	586,554

Revaluation
The carrying value of land included in land and buildings is £260,000.

13 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights		Principal activity
			2023	2022	
Subsidiary undertakings					
North West Care Cooperative Limited	England and Wales	Company limited by guarantee	100%	100%	providing a co-operative approach to safe, quality personal and social care

Subsidiaries

The profit / (loss) for the financial period of North West Care Cooperative Limited was (£3,091) (2022: £24,841 profit) and the aggregate amount of capital and reserves at the end of the period was (£3,091) (2022: £24,841).

14 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	251,923	202,412	227,817	197,003
Due from group undertakings	-	-	25,000	-
Prepayments	20,141	28,323	20,141	28,323
Accrued income	4,401	-	4,401	-
Other debtors	13,906	23,657	13,906	17,164
	290,371	254,392	291,265	242,490

15 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	3,916	3,916	-	-
Trade creditors	188,861	96,572	188,861	96,572
Other taxation and social security	26,261	25,306	26,261	25,306
VAT liability	36,310	33,916	36,310	33,916
Other creditors	74,521	39,331	74,521	39,331
Accruals and deferred income	155,777	115,383	73,858	107,764
	485,646	314,424	399,811	302,889

Deferred income

	2023	2022
	£	£
Deferred income at 1 April 2022	79,014	110,565
Resources deferred in the period	120,016	(31,551)
Amounts released from previous periods	(79,014)	-
Deferred income at year end	120,016	79,014

16 Creditors: amounts falling due after one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	8,485	12,401	-	-

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Other				
Within one year	20,157	9,754	20,157	9,754
Between one and five years	18,289	7,328	18,289	7,328
	38,446	17,082	38,446	17,082

18 Pension and other schemes

Defined contribution pension scheme

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.

The charge to profit or loss in respect of defined contribution schemes was £60,615 (2022 : £47,814).

19 Funds

Group

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
unrestricted general	1,736,833	2,353,408	(2,282,137)	(113,299)	1,694,805
Commercial trading operations	24,841	813,930	(817,020)	-	21,751
	1,761,674	3,167,338	(3,099,157)	(113,299)	1,716,556
Designated					
Counselling & Befriending service	-	-	(25,840)	25,840	-
Buzz Life Skills Group	-	-	(45,299)	45,299	-
Business Development	-	-	(32,661)	32,661	-
Advocacy service (National Lottery match funding)	-	-	(9,499)	9,499	-
	-	-	(113,299)	113,299	-
Total funds	1,761,674	3,167,338	(3,212,456)	-	1,716,556

Disability Positive

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
unrestricted general	1,519,544	2,464,457	(2,198,196)	(48,972)	1,736,833
Commercial trading operations	-	262,400	(237,559)	-	24,841
	1,519,544	2,726,857	(2,435,755)	(48,972)	1,761,674
Designated					
Counselling & Befriending service	-	-	(21,438)	21,438	-
General Advocacy service	-	-	(27,534)	27,534	-
	-	-	(48,972)	48,972	-
Total unrestricted funds	1,519,544	2,726,857	(2,484,727)	-	1,761,674
Restricted funds					
Buzz & Good Company	4,183	-	(4,183)	-	-
CILAD	3,790	-	(3,790)	-	-
Total restricted funds	7,973	-	(7,973)	-	-
Total funds	1,527,517	2,726,857	(2,492,700)	-	1,761,674

Notes to the Financial Statements for the Year Ended 31 March 2023

Charity

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
unrestricted general	1,736,835	2,432,476	(2,336,367)	(113,299)	1,719,645
Designated					
Counselling & Befriending service	-	-	(25,840)	25,840	-
Buzz Life Skills Group	-	-	(45,299)	45,299	-
Business Development	-	-	(32,661)	32,661	-
Advocacy service (National Lottery match funding)	-	-	(9,499)	9,499	-
	-	-	(113,299)	113,299	-
Total funds	1,736,835	2,432,476	(2,449,666)	-	1,719,645

Disability Positive

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
unrestricted general	1,519,545	2,464,457	(2,198,195)	(48,972)	1,736,835
Designated					
Counselling & Befriending service	-	-	(21,438)	21,438	-
General Advocacy service	-	-	(27,534)	27,534	-
	-	-	(48,972)	48,972	-
Total unrestricted funds	1,519,545	2,464,457	(2,247,167)	-	1,736,835
Restricted funds					
Buzz & Good Company	4,183	-	(4,183)	-	-
CILAD	3,790	-	(3,790)	-	-
Total restricted funds	7,973	-	(7,973)	-	-
Total funds	1,527,518	2,464,457	(2,255,140)	-	1,736,835

20 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	568,683	568,683
Current assets	1,642,002	1,642,002
Current liabilities	(485,644)	(485,644)
Creditors over 1 year	(8,485)	(8,485)
Total net assets	1,716,556	1,716,556

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	586,554	586,554
Current assets	1,501,945	1,501,945
Current liabilities	(314,424)	(314,424)
Creditors over 1 year	(12,401)	(12,401)
Total net assets	1,761,674	1,761,674

21 Related party transactions

Charity
Remuneration of key management personnel

The remuneration of key management personnel is £173,752 (2022 : £131,461).

During the year the charity made the following related party transactions:

Healthwatch Cheshire CIC is a related party by virtue of one of its directors, Lynne Turnbull, being CEO of Disability Positive.

During the year, Healthwatch Cheshire CIC was charged rent of £10,000 (2022: £14,921) and administration expenses of £Nil (2022 : £246).
At the balance sheet date the amount due to/from was £Nil (2022 - £Nil).

22 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

DISABILITY POSITIVE

England & Wales - Charity number 1091744

Accounts

Charity Registration No. 1091744

Company Registration No. 04050994 (England and Wales)

DISABILITY POSITIVE

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

DISABILITY POSITIVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A L Scott	
	Dr J M Ford	
	C J Warren	
	W S R Smith	
	S L Tebb	
	M Griffiths	
	A J Galbraith	(Appointed 4 January 2022)
	A E Toone	(Appointed 5 May 2022)
	P D Gilbart	(Appointed 6 May 2022)
Secretary	S K Jonas	
Charity number	1091744	
Company number	04050994	
Principal address	Sension House Denton Drive Northwich Cheshire CW9 7LU	
Registered office	Sension House Denton Drive Northwich Cheshire CW9 7LU	
Auditor	WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	
Key Management Personnel	L Turnbull - Chief Executive Officer M Lord - Head of Finance L Walton Hardy - Head of Services	

DISABILITY POSITIVE

CONTENTS

	Page
Trustees' report	1 - 12
Statement of trustees' responsibilities	13
Independent auditor's report	14 - 16
Consolidated statement of financial activities	17
Consolidated Balance sheet	18 - 19
Company Balance sheet	20 - 21
Statement of cash flows	22
Notes to the financial statements	23 - 39

DISABILITY POSITIVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and consolidated financial statements for the year ended 31 March 2022.

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 articles of association, 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)".

Objects and activities

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

1. meeting and facilitating the support needs of disabled people and their families
2. promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community
3. assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support
4. supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend, and partner); and
5. promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families

The vision that shapes our annual activities is a world that is Disability Positive. The charity also has the general purpose of helping people with lived experience of disability and long-term conditions to live well. We have services to help people with everyday life, being part of their local community and looking after their own wellbeing. We can offer advice, help with practical tasks and advocate for people in lots of situations, and we listen and share people's experiences to influence positive change in government policy. We know it matters, because we live with disability and long-term health conditions too.

The charity is also committed to the following values: -

- Positive: It's not just our name, it's how we approach every challenge and opportunity.
- Collaborative: we don't believe we can do everything ourselves; we love working with others who think like us.
- Representative: we are here to be the voice of people living with disability and long-term health conditions.
- Ambitious: we are not going to change the world without thinking big.
- Trustworthy: we need to be a place where people feel safe and can come freely for honest and impartial advice and support.

Objectives and activities

The social model of disability is the starting point for everything we do and is the idea that people are not disabled by their condition, but by a world that doesn't meet their needs.

Our Strategy 2020 – 2023, was developed with our members to ensure we provide public benefit and achieve our objectives as set out in our governing document. Disability Positive Board of Trustees regularly monitors and reviews the success of the organisation in delivering its strategic objectives and so have set the following priority themes for 2020-2023 in meeting these objectives as: -

- Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions.
- Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.
- Positive about giving a voice to people with lived experience of disability or long-term health conditions.

Public benefit

The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the trustees, are undertaken in pursuit of these aims. Disability Positive relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including: autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

Significant activities

Positive about providing services:

The Cheshire Advocacy Hub provides all statutory advocacy across Cheshire East and Cheshire West, to help individuals say what they want when making important decisions. This service is led and managed by Age UK Cheshire with a sub-contracting arrangement with Disability Positive.

The General Advocacy service operates across Cheshire and provides support to help individuals say what they want in situations like finding suitable housing, neighbour disputes, custody arrangements for families, benefits and a range of other situations. General advocacy has been particularly essential in the pandemic which has had such a huge impact on many people living with disability or long-term conditions.

The Arrangement of Care and Support service operates across Cheshire West, Warrington and the Wirral and provides independent advice and support about managing a direct payment through either Health or Social Care.

The Lancashire Independent Living Service operates across Lancashire to provide independent information and advice and support about managing a direct payment through either Health or Social Care. The service is led and managed by Disability Positive with a partnership arrangement with Disability Equality North West.

The Manchester Direct Payment Service operates across Greater Manchester as a pilot to provide independent information and advice and support about managing a direct payment through either Health or Social Care.

As added value services to complement this support, Disability Positive also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment:

The North West Personal Assistance is a web-based recruitment tool that is available across the North West and is facilitated by Disability Positive in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across Cheshire East, Cheshire West and parts of the North West. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Service operates across Cheshire East, Cheshire West and parts of the North West. This service opens and operates an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/Clinical Commission Group are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East and Cheshire West and enables employers who manage their own care to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

The North West Care Cooperative (NWCC) is a trading arm of the charity. NWCC is a care cooperative social enterprise model providing an alternative delivery model for meeting care and support needs. NWCC enables disabled people, across the North West to be equal members of a care cooperative, which enables greater choice and control over delivery of their care and support, by pooling their skills, experiences and costs as a shared employer of personal assistants.

Positive about providing opportunities:
The Buzz Youth Activity Group is a weekly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire East and Cheshire West. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

The Creative Breaks Service is a creative and flexible fund, which enables disabled young people to participate in activities of their choice, enjoy new experiences and make new friends; without the need for further Social Care assessment/intervention. It also offers parents/carers and siblings a valuable break from their caring responsibilities.

The Good Company Adult Social Group is weekly fully inclusive Social group for disabled people aged 18+, at locations across Cheshire East and Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

The Creative Art and Drama Group is a fully inclusive arts and drama group for disabled young people aged 8-14 years in Cheshire West. The group enables disabled young people to celebrate their creative side and participate in activities such as: singing, theatre skills, pottery, card making, film making, talent shows.

In the year under review, Disability Positive offered 2 volunteer work placements to disabled people to improve self-confidence and support their return to paid employment. In addition, we hosted 1 Kickstart placement which supports young people into work. They have now gone on to do a business administration apprenticeship with a Local Authority.

We maintained our Disability Confident Leadership status and during 2021/22, an average of 70% of our workforce (72% Trustees, 74% paid staff and 65% of volunteers) reported that they have lived experience of disability and long-term conditions. As part of our workplan, and efforts to increase this further, we used 'Evenbreak' which is a recruitment platform for people with lived experience of disability and long-term conditions seeking employment, for appropriate management roles, alongside other recruitment platforms.

We have now begun our new normal, adapting our services as necessary and adjusting to 'hybrid remote' working, meaning some of our staff work partly from home and partly from the office. Our staff have adapted well and continue to deliver an excellent service for all of our clients.

Positive about providing a voice:
During the last 12 months, Disability Positive have been involved in 7 campaigns to influence local, regional and national policy, some of the key policy themes, included:

- Responding to local and national consultations including social care charging, short breaks and budget, fairer futures consultation, health and disability green paper and disability workforce reporting.
- Working with Our Voices (national Disabled People's Organisations group), the Regional Stakeholder Network of the government Disability unit (RSN), the Disabled People's Organisation (DPO) Forum and official launch of Cheshire Disabled People's Panel.
    - -Writing to government on a) the impact of the pandemic on disabled people, b) the National Strategy for Disabled People ruling to encourage engagement with disabled people representative organisations.
    - -Asking the local authorities if they had considered the implication of a high court judgement in relation to social care charging.
    - -Access to GP appointment during the pandemic to make sure the services were accessible.
    - -Writing a report on the accessibility options for Northwich Station as part of Access for All funding application presenting a strong case for exceeding legal requirements and ensuring the station is fully accessible.
    - -Supporting the Cheshire West Future of Social Care Commission, where we presented the importance of coproduction (disabled people involved in the design delivery and development of all services and policies that affect them) and the impact of social care charging.
    - -Writing to our MPs to make sure our voices are heard and listened to in the planned changes for social care.
    - -Writing to local authorities about our concerns on levels of social care debt.

During the last 12 months, 279 members have been kept up to date through newsletters and social media.

Use of volunteers
In the year under review, the charity used 39 volunteers to provide support throughout the range of charitable activities and provided a total of 887 support hours during the period. This provided an in-kind contribution worth £8,426.

Achievements and performance
We provided services, opportunities and a voice to people living with disability and long-term health conditions, and their families. Despite that throughout the pandemic, we have had to adapt how we work and how we delivered our services; we have continued to be flexible in our approach, supporting home working and adjusting to life on video.

We know it matters because we live with disability and long-term health conditions too, 70% of our workforce reported that they also have lived experience of disability and long-term conditions.

The charity supported 8,953 disabled people, and their families during the year, through one or more of our services (an increase of 5% on the previous year) and delivered an amazing 132,140 hours of casework support during the period (a decrease of 11% on the previous year).

The charity continued to receive increased visitors to the website during the period. By the end of March 2022, there had been 19,291 visitors to the site, with 154,031 page views which represent an increase in traffic to the site of 416% on the previous year.

In December 2021, we celebrated the international day of disabled people by lighting up purple and celebrating leadership and participation of disabled people for an inclusive, accessible, and Disability Positive world.

Disability Positive is a founding member of Cheshire Disabled People's Panel along with, Cheshire Disabled People Against Cuts (DPAC), Deafness Support Network (DSN), Dial West Cheshire, and Disability Information Bureau (DIB). The purpose of the panel is to bring together disabled people's organisations and groups across Cheshire to work collectively to act as the voice of people with lived experience of disability and long-term conditions in the county. The panel officially launched in June 2021. The launch was attended by a number of MP's, Councillors, and senior officers from across the public sector. All committed to working in coproduction with the panel and suggested that the panel need to work across all areas of policy, including:

- social care reform.
- transport and access.
- implementation of the integrated care system.
- safety bill/buildings at risk, and
- helping raise the profile of the panel across the public sector.

Financial review

In the year to 31 March 2022 the group generated a surplus of £234,157. The surplus includes £24,841 generated by the trading subsidiary, North West Care Cooperative, which became a subsidiary on 1 November 2021. The charitable company generated a surplus of £209,317 (2021 - surplus £149,887). Both the group's and charitable company's surplus include exceptional income of £104,302, which is the reversal of a VAT provision following the outcome of a previous VAT tribunal case.

Fundraising activities:

In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the local Clinical Commissioning Groups, the incoming resources for the year include £3,497 from Skills for Care, £2,596 from Children in Need.

Disability Positive also received donations and fundraising totalling £57,501.

Reserves policy

The Board of Trustees have examined the group and charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure with an additional 2 months to meet long term contractual commitments. Expenditure for 2021/22 for the charity is £2,255,141 and therefore the target (less restricted funds) is general funds of £797,122.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total group unrestricted funds stand at £1,175,120 and the total charity unrestricted funds stand at £1,150,291 these figures exclude £586,554 relating to tangible fixed assets.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Cheshire CCG, Warrington CCG and Wirral CCG, Manchester CCG, fees from individuals of £453,417; grants of £14,943.

Relationship with wider network

Over the last year management has worked on several projects in partnership with other charities including Disability Rights UK, Age UK Cheshire, Disability Equality Northwest, Breakthrough UK, and Warrington Disability Partnership.

The support of our members, partners and funders continues to be essential in maintaining such a varied programme of services and activities. Despite the impact of Covid 19 and the increasing pressure on public expenditure the trustees understand that the support from the public sector will be kept at broadly the current level of activity for at least the next one to three years. The charity is expected to continue to generate a larger proportion of income from fees and subs, or cost savings to diversify our funding streams in line with our funding strategy.

Investment policy

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Risk assessment
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:
- a bi-monthly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 4-monthly 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 the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy, available liquid funds to ensure sufficient working capital by the charity. Attention has also been focussed on non-financial risks arising from fire, health and safety, the ongoing pandemic, and safeguarding.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, hybrid working arrangements, a Covid-19 risk assessment and Covid-19 policies, and regular awareness training for staff working in these operational areas.

Future plans
We are looking to extend the current strategy 2020-2023 at our next AGM in October 2022 to cover 2020-2030. Disability Positive's proposed top priorities for 2020-2030 are as follows:

Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions

- Ensuring that more people have access to the information and advice they need, provided by us or other organisations.
- Involving and engaging more people to ensure support and services are specifically for them and led by them.
- Ensuring more people are able to live independently at home, with appropriate support from personal assistants, care cooperatives, care agencies or community providers.
- Highlighting the importance of services that are based on lived experience, to enable more people to make informed decisions about their care and support.
- Working with similar partner organisations that will enable us to increase capacity to operate at a larger scale

Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life

- Ensuring more people have access to a range of inclusive social activities available to people within local communities.
- Supporting more people to improve their physical and mental wellbeing.
- Supporting more people to have better access to volunteering and paid employment opportunities

Positive about giving a voice to people with lived experience of disability or long-term health conditions

- Campaigning for equality for all aspects of 'living well', aligned to the 'pillars of independent living'.
- Supporting more people to uphold their rights, challenge decisions and discrimination.
- Setting up an advocacy training scheme for the wider advocacy sector; extending our role as champion, based on lived experience, upskilling new and existing advocates, to improve the quality of advocacy provision for people.
- Working to change the attitude and engagement of public and provider organisations through Disability Equality and Inclusion training, to ensure people with lived experience of disability and long-term conditions are valued and have equal opportunities to participate fully within society: including accessing community life, hospitality, travel, and leisure facilities.
- Creating a strategic programme of influencing activity in partnership with other similar organisations, to positively change policy and better meet the needs of people with lived experience of disability and long-term conditions.

In order to deliver on our strategy, we will ensure we operate efficiently as follows:

- Undertake the structural and Process Changes necessary to deliver our Strategy
- Develop membership to increase members involvement to fully support our range of work
- Ensure we have a culture and approach that supports and values people, improves and shares knowledge and fosters effective ways of working
- Implement complementary strategies and frameworks to set out our approach to funding, tendering, communication, and use of our premises.
- Embed social value into planning and delivery of our services, to create a future where we all have equality, choices, opportunities, and a voice.

Structure, governance and management
Disability Positive is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completed revised and ratified by members in December 2016. The name change and update to our bye-laws was agreed by special resolution at our AGM in December 2019.

Charity constitution:
Any trustee and/or disabled person living or working in Cheshire (over the age of 18) can become a member of the Company and there are currently 279 members, each of whom have voting rights at the Annual General Meeting.

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:

S Holden	(Resigned 8 November 2021)
A Johnson	(Resigned 18 January 2022)
Dr S K Jonas	(Resigned 30 June 2022)
R D Lewis	(Resigned 8 November 2021)
A L Scott	
C B Shiel	(Resigned 18 January 2022)
Dr J M Ford	
C J Warren	
W S R Smith	
S L Tebb	
M Griffiths	
A J Galbraith	(Appointed 4 January 2022)
A E Toone	(Appointed 5 May 2022)
P D Gilbart	(Appointed 6 May 2022)

Recruitment and appointment of new trustees
As set out in the Articles of Association the chair of the trustees is nominated by Disability Positive Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the organisation and activities, role description, code of conduct, behaviours and dates of board meetings. Should a trustee wish to apply, an application, CV and skills audit is submitted to the Company Secretary.

Two serving trustees as members and the Chief Executive Officer, as members of the Governance Committee, initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends three board meetings as an observer, followed by a review by the Board of Trustees based on a review of skills and behaviours displayed, before they are appointed to trusteeship.

A trustee shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or two further terms of three years each but having served their maximum term of office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a director.

Induction and training of new trustees:
New trustees undergo an induction process to brief them on the content of the Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet with the Chief Executive Officer to go through an Induction Plan, which was agreed by the Governance Committee and ratified by the board. Trustees are encouraged to read relevant charity policies/procedures, good governance guidance, 'the essential trustee: what you need to know, what you need to do (CC3)', and attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

The trustees of the charity are responsible for determining the general policy with day-to-day management of the charity delegated to the senior management team through a scheme of delegation.

Organisational structure
The Board of Trustees, administers the charity. The Board normally meets bi-monthly and there are Board Committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and Audit, which normally meet bi-monthly/quarterly (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Key management remuneration:
The key management personnel include the Board of Trustees, the Chief Executive Officer and the senior management team who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. No trustees are remunerated by the charity.

Remuneration of all staff, including key management personnel is reviewed annually, with salary increases determined in light of inflation rates and affordability. Salary increases and remuneration levels are reviewed against other charities of a similar size and activity, to ensure remuneration is fair and not out of line with the Real Living Wage and that generally paid for similar roles. The charity tends to pay in the median for salaries. Remuneration is recommended by the HR & Remuneration Committee for approval by the main Board of Trustees.

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 9 and 20 to the accounts.

The pay ratio between the CEO and the lowest salary grade is 3:1.

Staff were awarded a salary increase in February 2022, effective from April 2022 to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:
i the charity's financial situation
ii the charity's performance
iii cost of living adjustments made in recent years
iv pay reviews elsewhere

All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 2.5% and maximum of 5% of their gross salary.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2022.

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

Statement of disclosure to auditor
So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the auditor of the group and charity is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the auditor of the group and charity is aware of that information.

The trustees' report was approved by the Board of Trustees and signed on their behalf by:-

A L Scott

Trustee

Dated: 1 September 2022

DISABILITY POSITIVE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Disability Positive 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 group and charity and of the incoming resources and application of resources, including the income and expenditure, of the group 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 (FRS102);

- 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 group 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 group and 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 group and charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISABILITY POSITIVE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DISABILITY POSITIVE

Opinion

We have audited the financial statements of Disability Positive (the 'parent charitable company') and it's subsidiary (the "group) for the year ended 31 March 2022 which comprise the group statement of financial activities, the group balance sheet, the company balance sheet the group 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 group's and parent charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure and of the group's cash flows 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 group's and parent charitable company's 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 group'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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the group 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 group'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 group 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DISABILITY POSITIVE

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the group is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non-compliance that might have a material impact on the financial statements.

We assessed the susceptibility of the group's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the 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.

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.

WR Partners 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.

WR Partners

WR Partners
Chartered Accountants
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

14.10.22

DISABILITY POSITIVE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	2	57,513	-	57,513	5,581	-	5,581
Charitable activities	4	2,279,787	-	2,279,787	2,287,348	5,497	2,292,845
Commercial trading operations	3	262,400	-	262,400	-	-	-
Investments	5	22,855	-	22,855	29,800	-	29,800
Other income	4	104,302	-	104,302	25,000	-	25,000
Total income		2,726,857	-	2,726,857	2,347,729	5,497	2,353,226
Expenditure on:							
Commercial trading operations	3	237,559	-	237,559	-	-	-
Charitable activities	7	2,247,168	7,973	2,255,141	2,198,242	5,097	2,203,339
Total resources expended		2,484,727	7,973	2,492,700	2,198,242	5,497	2,353,226
Net movement in funds		242,130	(7,973)	234,157	149,487	400	149,887
Fund balances at 1 April 2021		1,519,544	7,973	1,527,517	1,370,057	7,573	1,377,630
Fund balances at 31 March 2022		1,761,674	-	1,761,674	1,519,544	7,973	1,527,517

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

All income and expenditure derive from continuing activities.

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

DISABILITY POSITIVE

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets					
Tangible assets	11	586,554	590,274	586,554	590,274
Current assets					
Debtors	12	254,392	247,234	242,488	247,234
Cash at bank and in hand		1,247,553	1,088,670	1,210,682	1,088,670
		1,501,945	1,335,904	1,453,170	1,335,904
Creditors: amounts falling due within one year	13	(326,825)	(398,661)	(302,889)	(398,661)
Net current assets		1,175,120	937,243	1,150,281	937,243
Total assets less current liabilities		1,761,674	1,527,517	1,736,835	1,527,517
Income funds					
Restricted funds	15	-	7,973	-	7,973
Unrestricted funds		1,761,674	1,519,544	1,736,835	1,519,544
		1,761,674	1,527,517	1,736,835	1,527,517

The parent charitable company's surplus for the year is disclosed in the financial review section of the trustees' report on page 7.

DISABILITY POSITIVE

CONSOLIDATED BALANCE SHEET (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

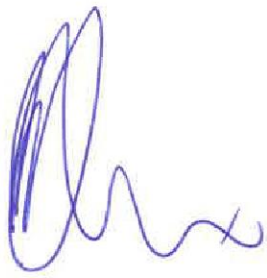
The group is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The director acknowledges his 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 group 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 1 September 2022 and signed on their behalf by:-



A L Scott
Trustee

Company Registration No. 04050994

DISABILITY POSITIVE

COMPANY BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		586,554		590,274
Current assets					
Debtors	**11**	242,488		247,234	
Cash at bank and in hand		1,210,682		1,088,670	
		1,453,170		1,335,904	
Creditors: amounts falling due within one year	**12**	(302,889)		(398,661)	
Net current assets			1,150,281		937,243
Total assets less current liabilities			1,736,835		1,527,517
Income funds					
Restricted funds	**14**		-		7,973
Unrestricted funds			1,736,835		1,519,544
			1,736,835		1,527,517

DISABILITY POSITIVE

COMPANY BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

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 1 September 2022 and signed on their behalf by:-

A L Scott
Trustee

Company Registration No. 04050994

DISABILITY POSITIVE

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Cash flows from operating activities				
Cash generated from operations		148,426		221,663
Investing activities				
Purchase of tangible fixed assets	(33,942)		(19,837)	
Cash on acquisition of subsidiary	21,544		-	
Investment income received	22,855		29,800	
Net cash (used in)/ generated from investing activities		10,457		9,963
Net cash used in financial activities		-		-
Net increase in cash and cash equivalents		158,883		231,626
Cash and cash equivalents at beginning of year		1,088,670		857,044
Cash and cash equivalents at end of year		1,247,553		1,088,670

1 Accounting policies

Charity information

Disability Positive is a private company limited by guarantee incorporated in England and Wales. The registered office is Sension House, Denton Drive, Northwich, Cheshire, CW9 7LU.

The group consists of the parent charitable company, Disability Positive and its subsidiary North West Care Cooperative.

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 group is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the group. 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.

1.2 Basis of consolidation

The group financial statements consolidate those of the charity and its subsidiary undertaking (see note 3) drawn up to 31 March 2022. Surpluses or deficits on intra-group transactions are eliminated in full. A separate Statement of Financial Activities for the charity has not been presented because the company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

1.3 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.

1.4 Charitable funds

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

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.

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

1 Accounting policies **(Continued)**

1.5 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

1.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charge as a cost against the activity for which the expenditure was incurred.

1.7 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	2% on cost
Property improvements	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost

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.

Items of a capital nature with a cost greater than or equal to £300 are capitalised.

1 Accounting policies **(Continued)**

1.8 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).

1.9 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.

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 Donations and legacies

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Donations and gifts	57,513	362
CILAD grant	-	5,219
	57,513	5,581

3 Trading subsidiary

North West Care Cooperative Limited

The Company has a wholly owned trading subsidiary, North West Care Cooperative Limited (Registered Company Number 11676038), which was incorporated in England on 14 November 2018. On 1 November 2021 NWCC gifted its assets to Disability Positive and became part of the group. NWCC provides carers to disabled clients. Its results from 1 November 2021 are consolidated in these financial statements as shown below:-

	1 November to 31 March 2022
	£
Turnover	255,371
Direct costs	(187,420)
Gross profit	67,951
Administration costs	(50,139)
Other income	7,029
Profit per the subsidiary's accounts	24,841

	£
The aggregate of the assets, liabilities and funds were:	
Assets	48,449
Liabilities	(23,608)
	24,841

4 Charitable activities

	Positive about offering services & voice	Positive about providing opportunity	Other charitable activities	Total	Positive about offering services & voice	Positive about providing opportunity	Other charitable activities	Total
	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £
Payroll and supported banking services	453,417	-	-	453,417	457,688	-	-	457,688
Services provided under contract	1,551,798	269,690	-	1,821,488	1,537,260	277,790	-	1,815,050
Other income	-	-	4,882	4,882	-	-	20,107	20,107
	2,005,819	269,690	4,882	2,279,787	1,994,948	277,790	20,107	2,292,845
Analysis by fund								
Unrestricted funds	2,005,819	269,690	4,882	2,279,787	1,994,948	272,293	20,107	2,287,348
Restricted funds	-	-	-	-	-	5,497	-	5,497

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental income	22,023	24,409
Interest receivable	832	5,391
	22,855	29,800

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Exceptional income - VAT provision reversed	104,302	-
Exceptional income - award of legal costs from HM Revenue & Customs	-	25,000
	104,302	25,000

The income for the year ending March 2022 relates to the reversal of a VAT provision following the outcome of a previous VAT tribunal case. HMRC had a maximum 2 year window to raise an assessment from February 2020, which has now expired. As a result, the accumulated provision for VAT payable for earlier years has now been released to income.

7 Charitable activities

	Positive about offering Services & Voice	Positive about Providing Opportunity	Other charitable activities	Total 2022	Positive about offering Services & Voice	Positive about Providing Opportunity	Other charitable activities	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Staff costs	969,034	197,324	-	1,166,358	899,083	182,286	-	1,081,369
Depreciation and impairment	37,662	-	-	37,662	37,185	-	-	37,185
Travel expenses	2,561	334	-	2,895	1,764	70	-	1,834
Eazipay fees	9,914	-	-	9,914	9,572	-	-	9,572
Payroll expenses	27,737	-	-	27,737	25,369	-	-	25,369
Community engagement services	-	3,977	-	3,977	-	1,600	-	1,600
Age UK brokerage fees	112,625	-	-	112,625	112,550	-	-	112,550
Non recoverable input VAT	19,114	-	-	19,114	17,102	-	-	17,102
Skills for care	6,580	-	-	6,580	3,497	-	-	3,497
Supported banking charges	16,045	-	-	16,045	17,014	-	-	17,014
Brokerage subcontract fees	294,903	-	-	294,903	344,774	-	-	344,774
Other expenses	11,552	11,699	2,920	26,171	3,846	9,508	272	13,626
Grant expenditure	6,830	1,793	-	8,623	-	8,773	-	8,773
	1,514,557	215,127	2,920	1,732,604	1,471,756	202,237	272	1,674,265
Share of support costs (see note 9)	512,668	-	-	512,668	438,831	77,441	-	516,272

7 Charitable activities **(Continued)**

Share of governance costs (see note 9)	9,868	-	-	9,868	10,882	1,920	-	12,802
	2,037,093	215,127	2,920	2,255,140	1,921,469	281,598	272	2,203,339
Analysis by fund								
Unrestricted funds	2,029,120	215,127	2,920	2,247,167	1,917,972	279,998	272	2,198,242
Restricted funds	7,973	-	-	7,973	3,497	1,600	-	5,097
	2,037,093	215,127	2,920	2,255,140	1,921,469	281,598	272	2,203,339

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	346,629	-	346,629	317,109	-	317,109
Insurance	7,487	-	7,487	6,847	-	6,847
Light and heat	15,135	-	15,135	12,578	-	12,578
Telephone	8,097	-	8,097	14,922	-	14,922
Postage and stationery	5,919	-	5,919	5,350	-	5,350
Professional fees	8,262	-	8,262	19,583	-	19,583
Sundry expenses	30,690	-	30,690	59,574	-	59,574
Maintenance	20,883	-	20,883	17,421	-	17,421
Volunteer expenses	1,257	-	1,257	1,575	-	1,575
Computer expenses	60,001	-	60,001	59,116	-	59,116
Hire of equipment	8,309	-	8,309	2,167	-	2,167
Audit fees	-	3,300	3,300	-	6,500	6,500
Auditors - non audit remuneration	-	5,483	5,483	-	4,800	4,800
Trustees' expenses	-	1,085	1,085	-	1,502	1,502
	512,669	9,868	522,536	516,272	12,802	529,074
Analysed between						
Charitable activities	512,669	9,868	522,537	516,272	12,802	529,074

Support and governance costs are allocated to charitable activities based on the number of staff engaged on each activity.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, The trustees were reimbursed a total of £1,085 travelling expenses (2021: £1,502).

10 Employees

Number of employees

The average monthly number of employees during the year by head count was 79 (2021: 69). The average number of monthly full-time equivalent employees during the year was:

	2022 Number	2021 Number
Delivery of charitable services	54	43
Administration	9	6
Management	4	3
	65	52

Employment costs	2022 £	2021 £
Wages and salaries	1,697,976	1,257,379
Social security costs	146,666	94,694
Other pension costs	56,901	46,405
	1,901,543	1,398,478

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

11 Tangible fixed assets – Group & Company

	Freehold land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2021	495,000	77,900	155,027	187,968	915,895
Additions	-	21,726	-	12,216	33,942
Disposals	-	-	(113,788)	(15,696)	(129,484)
At 31 March 2022	495,000	99,626	41,239	184,488	820,353
Depreciation and impairment					
At 1 April 2021	31,293	19,847	131,525	142,956	325,621
Depreciation charged in the year	4,700	-	13,149	19,813	37,662
Eliminated in respect of disposals	-	-	(113,788)	(15,696)	(129,484)
At 31 March 2022	35,993	19,847	30,886	147,073	233,799
Carrying amount					
At 31 March 2022	459,007	79,779	10,353	37,415	586,554
At 31 March 2021	463,707	58,053	23,502	45,012	590,274

The carrying value of land included in land and buildings is £260,000.

12 Debtors

Amounts falling due within one year:

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Other debtors	226,069	233,345	214,165	233,354
Prepayments and accrued income	28,323	13,880	28,323	13,880
	254,392	247,234	242,488	247,234

13 Creditors: amounts due within one year	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Other taxation and social security	59,222	163,524	59,222	159,096
Trade creditors	96,572	96,572	96,572	73,132
Other creditors	56,648	39,331	39,331	39,801
Accruals and deferred income	115,383	107,764	107,764	126,632
	326,825	398,661	302,889	398,661

Deferred Income

	£
Deferred income at 1 April 2021	110,565
Decrease in deferred income in the year	(31,551)
Deferred income at 31 March 2022	79,014

Income is deferred where the funded projects span more than one year and the receipt of the future income is dependent on achieving the objectives of those projects.

14 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £47,814 (2021 - £46,405).

15 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	Resources Expended	Balance at 31 March 2022
	£	£	£	£	£	£
Skills for Care	-	3,497	3,497	-	-	-
Buzz & Good Company	3,783	2,000	1,600	4,183	(4,183)	-
CILAD	3,790	-	-	3,790	(3,790)	-
	7,573	5,497	5,097	7,973	(7,973)	-

CILAD - funds received for and expenditure on the Cheshire Independent Living Awareness Day.

Buzz and Good Company - funding used for funding activities for children and young adults.

Skills for Care - funding used to provide training for personal assistants and the people who employ them.

15 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:

	Movement in funds				
	Incoming resources	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Counselling & befriending service	-	-	(21,438)	21,438	-
General Advocacy	-	-	(27,534)	27,534	-
	-	-	(48,972)	48,972	-

Following feedback from our members and customers regarding gaps in services and the ongoing impact of the pandemic; a business case was presented to our Board of Trustees for pilot funding for both a Counselling and Befriending service and a General Advocacy service from reserves. The business case detailed the risks associated, financial implications and demonstrated how the pilot met the Charity Objects (in line with Governing document), and Company Strategy.

16 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	586,554	-	586,554	590,274	-	590,274
Current assets/(liabilities)	1,175,122	-	1,175,122	929,270	7,973	937,243
	1,761,776	-	1,761,776	1,519,544	7,973	1,527,517

17 Financial commitments, guarantees and contingent liabilities

As disclosed in detail in note 6, the provision of £104,302 relating to a VAT obligation is no longer required and has been reversed during the year.

18 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	9,754	9,754
Between two and five years	7,328	17,082
	17,082	26,836

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:-

	2022	2021
	£	£
Aggregate compensation	131,461	124,457

19 Related party transactions **(Continued)**

Transactions with related parties

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

Healthwatch Cheshire CIC is a related party by virtue of one of its directors, Lynne Turnbull, being CEO and formerly company secretary of Disability Positive.

During the year, Healthwatch Cheshire CIC was charged rent of £14,921 (2021: £14,921 and administration expenses of £246 (2021 £107).

At 31 March 2022 there was £Nil outstanding from Healthwatch Cheshire CIC (2021: £3,838).

Prior to 1 November 2021, the date the company became a subsidiary, North West Care Cooperative Limited (NWCC) was a related party by virtue of three of its directors being involved in the senior management of Disability Positive as follows :- L Turnbull, being CEO and formerly company secretary, S Tebb being a Trustee and M Lord being Head of finance.

During the year, in the period prior to 1 November 2021NWCC was charged rent for 7 months of £ 694 (year to 31 March 2021: £1,190) and recharged salaries of £27,945.

20 Cash generated from operations	2022	2021
	£	£
Surplus for the year	234,158	149,887
Adjustments for:		
Investment income recognised in statement of financial activities	(22,855)	(29,800)
Depreciation and impairment of tangible fixed assets	37,662	37,186
Movements in working capital:		
(Increase)/decrease in debtors	(6,830)	49,568
(Decrease)/increase in creditors	(93,709)	14,822
Cash generated from operations	148,426	221,663

21 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

DISABILITY POSITIVE

England & Wales - Charity number 1091744

Accounts

Charity Registration No. 1091744

Company Registration No. 04050994 (England and Wales)

DISABILITY POSITIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

TUESDAY

AAGDYBAP

A04 02/11/2021 #63

COMPANIES HOUSE

DISABILITY POSITIVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Holden A Johnson Dr S K Jonas R D Lewis A L Scott C B Shiel Dr J M Ford C J Warren W S R Smith S L Tebb Dr M Griffiths	 (Appointed 17 December 2020)
Secretary	Dr S K Jones	
Charity number	1091744	
Company number	04050994	
Principal address	Sension House Denton Drive Northwich Cheshire CW9 7LU	
Registered office	Sension House Denton Drive Northwich Cheshire CW9 7LU	
Auditor	WR Partners Chartered Accountants & Statutory Auditor Drake House Gadbrook Park Northwich Cheshire CW9 7RA	
Key Management Personnel	L Turnbull - Chief Executive Officer M Lord - Head of Finance L Walton Hardy - Head of Services	

DISABILITY POSITIVE

CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent auditor's report	12 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 28

DISABILITY POSITIVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 articles of association, 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)".

Objects and activities

Our charity's purpose as set out in the objects contained in the company's articles of association are to promote inclusion for the public benefit, in accordance with the Social Model, among disabled people and their families who are or may be excluded due to barriers in society (regardless of the cause of exclusion) by:

1. meeting and facilitating the support needs of disabled people and their families
2. promoting and increasing the opportunities for disabled people and their families to live independently, work and/or volunteer in the community
3. assisting disabled people and their families to make choices and access the services and support they may require to live independently in the community with appropriate support
4. supporting and empowering disabled people and their families so that they may carry out social roles (for example, without limitation, parent, employee, student, friend, and partner); and
5. promoting inclusion of disabled people and their families and preventing the exclusion of disabled people and their families

The vision that shapes our annual activities is a world that is Disability Positive. The charity also has the general purpose of helping people with lived experience of disability and long-term conditions to live well. We have services to help people with everyday life, being part of their local community and looking after their own wellbeing. We can offer advice, help with practical tasks and advocate for people in lots of situations, and we listen and share people's experiences to influence positive change in government policy. We know it matters, because we live with disability and long-term health conditions too.

The charity is also committed to the following values: -

- Positive: It's not just our name, it's how we approach every challenge and opportunity.
- Collaborative: we don't believe we can do everything ourselves; we love working with others who think like us.
- Representative: we are here to be the voice of people living with disability and long-term health conditions.
- Ambitious: we are not going to change the world without thinking big.
- Trustworthy: we need to be a place where people feel safe and can come freely for honest and impartial advice and support.

The social model of disability is the starting point for everything we do and is the idea that people are not disabled by their condition, but by a world that doesn't meet their needs.

Our Strategy 2020 – 2023, was developed with our members to ensure we provide public benefit and achieve our objectives as set out in our governing document. Disability Positive Board of Trustees regularly monitors and reviews the success of the organisation in delivering its strategic objectives and so have set the following priority themes for 2020-2023 in meeting these objectives as: -

- Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions.
- Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life.
- Positive about giving a voice to people with lived experience of disability or long-term health conditions.

Public benefit
The trustees confirm, in the light of the guidance contained in the Charity Commission's general guidance on public benefit, that these aims fully meet the public benefit test and that all the activities of the charity, described in the report of the trustees, are undertaken in pursuit of these aims. Disability Positive relies on contracts, grants and the income from fees and charges to cover its operating costs. Affordability and access to our services and activities is important to us and is reflected in commitment to only recover the cost of the delivery, no more, no less. The charity supports all individuals across all impairment groups, including: autism, learning difficulties, long term health conditions, mental ill health, physical impairments, sensory impairments or multiple impairments.

Significant activities
Positive about providing services:
The Cheshire Advocacy Hub provides all statutory advocacy across Cheshire East and Cheshire West, to help individuals say what they want when making important decisions. This service is led and managed by Age UK Cheshire with a sub-contracting arrangement with Disability Positive.

The General Advocacy service operates across Cheshire and provides support to help individuals say what they want in situations like finding suitable housing, neighbour disputes, custody arrangements for families, benefits and a range of other situations. General advocacy has been particularly essential in the pandemic which has had such a huge impact on many people living with disability or long-term conditions.

The Arrangement of Care and Support service operates across Cheshire West, Warrington and the Wirral and provides independent advice and support about managing a direct payment through either Health or Social Care.

The Liverpool Direct Payment Service operates across the South of Liverpool as a pilot to provide independent information and advice and support about managing a direct payment through either Health or Social Care.

As added value services to complement this support, Disability Positive also offer a number of ancillary services to support disabled people/nominated family carers who employ a Personal Assistant/Support Worker as part of their Direct Payment:

The North West Personal Assistance is a web-based recruitment tool that is available across the North West and is facilitated by Disability Positive in partnership with Age UK Cheshire. This service enables employers of Personal Assistants/Support Workers to find the right person for the job, whilst also enabling Personal Assistants/Support Workers to find the right job, all in one place.

The Payroll service operates across Cheshire East, Cheshire West and parts of the North West. This service supports employers of Personal Assistants/Support Workers to manage the legal responsibilities with regards to tax and NI liabilities, Real-Time submissions and Pensions.

The Supported Banking Service operates across Cheshire East, Cheshire West and parts of the North West. This service opens and operate an account on behalf of disabled people/nominated family members with a direct payment, to ensure audit requirements of the Local Authority/Clinical Commission Group are met, whilst still enabling individuals to retain the control and choice that a direct payment offers.

The Learning Service operates across Cheshire East and Cheshire West and enables employers who manage their own care; to access free, independent, tailor-made learning and development opportunities for themselves and their Personal Assistants/Support Workers. This can be accessed via learning/training delivered in the employer's home (workplace), venue-based learning/training and e-learning/distance learning.

Positive about providing opportunities:
The Buzz Youth Activity Group is a weekly fully inclusive youth group for disabled young people aged up to 18 years, at locations across Cheshire East and Cheshire West. The groups enable disabled young people to have fun and enjoy being involved in a range of activities.

The Creative Breaks Service is a creative and flexible fund, which enables disabled young people to participate in activities of their choice, enjoy new experiences and make new friends; without the need for further Social Care assessment/intervention. It also offers parents/carers and siblings a valuable break from their caring responsibilities.

The Good Company Adult Social Group is weekly fully inclusive Social group for disabled people aged 18+, at locations across Cheshire East and Cheshire West. The groups enable disabled people to have fun, make new friends and enjoy being involved in a range of activities.

Active Friendships is a ten week programme of physical activity sessions for disabled people aged 14 plus.

The Creative Art and Drama Group is a fully inclusive arts and drama group for disabled young people aged 8-14 years in Cheshire West. The group enables disabled young people to celebrate their creative side and participate in activities such as: singing, theatre skills, pottery, card making, film making, talent shows.

In the year under review, Disability Positive offered 2 volunteer work placements to disabled people to improve self-confidence and support their return to paid employment. In addition, we set up a supported internship in partnership with Cheshire West and Chester Council and signed up to the Kickstart programme which supports young people into work, to enable us to offer 2 placements in 2021/22.

We maintained our Disability Confident Leadership status and actively supported 2 local employers on their journey to be Disability Confident, during the period.

During 2020/21, 61% of paid employees, 63% of our board of trustees and 76% of our volunteers reported that they have lived experience of disability and long-term conditions. As part of our workplan, and efforts to increase this further, we committed to using 'Evenbreak' which is a recruitment platform for people with lived experience of disability and long-term conditions seeking employment, alongside other recruitment platforms.

We have had to change the way we work and deliver services; we have however continued to be flexible in our approach and have supported all employees to work from home, provided equipment and reasonable adjustments to those that have required them.

Positive about providing a voice:
During the last 12 months, Disability Positive have been involved in 7 campaigns to influence local, regional and national policy, some of the key policy themes, included:

- Responding to Cheshire West and Chester Council consultations on social care charging, short breaks and budget.
- Challenging Cheshire West and Chester Council direct payment policy on employment of family members.
- Working with with Our Voices (national Disabled People's Organisations group), the Regional Stakeholder Network of the government Disability unit (RSN)
- Becoming a forming member of Cheshire Disabled People's Panel.
- Writing 3 letters on behalf of Our Voices group on a) the impact of the pandemic on disabled people, b) the National Strategy for Disabled People and c) access to vaccines.

During the last 12 months, 262 members have been kept up to date through newsletters and social media.

In addition, the charity instructed a brand and design company during the period to improve how we communicate who we are and what we do. As a result of this process and following involvement from members, we agreed to rebrand as Disability Positive to explain more clearly who we are and what we do.

Use of volunteers
In the year under review, the charity used 50 volunteers to provide support throughout the range of charitable activities and provided a total of 682 support hours during the period. This provided an in-kind contribution worth £6,480.

Achievements and performance
We provided services, opportunities and a voice to people living with disability and long-term health conditions, and their families. Despite that throughout the pandemic, we have had to adapt how we work and how we delivered our services; we have continued to be flexible in our approach, supporting home working and adjusting to life on video.

We know it matters because we live with disability and long-term health conditions too, 67% of our workforce reported that they also have lived experience of disability and long-term conditions.

The charity supported 8,560 disabled people, and their families during the year, through one or more of our services (a decrease of 16% on the previous year) and yet delivered an amazing 146,884 hours of casework support during the period (an increase of 147% on the previous year).

90% of people accessing our services reported a small improvement in their self-confidence, choice and control, and dignity. However, 60% of people accessing our services reported that their quality of life and health and wellbeing had reduced as a result of the pandemic.

98% of respondents rated our service(s) overall as excellent or good in our customer satisfaction survey.

The charity has held the Advice Standard Quality Mark (formerly known as the Community Legal Services Quality Mark Standard) throughout the past 18 years and the Mentoring and Befriending Approved Provider Award since 2008.

In August 2020 we completed our exciting rebrand from Cheshire Centre for Independent Living (CCIL) to Disability Positive. The new brand has helped us give a much clearer idea about who we are and what we do, and we have had lots of positive feedback on it.

Our new website is much more user friendly and includes new sections. The charity continued to receive increased visitors to the website during the period. By the end of March 2021, there had been 42,287 visitors to the site, in the nine month period from July 2020 (an increase of 283% compared to the previous year), with an average of 4,699 visitors per month, with average visitors per month increasing to 6,300 from January 2021 (an increase of 85% compared to the previous year). Our social media engagement also increased by 15%; one of our posts reached nearly 6,000 people, during the year.

Our Ambitious 3-year Strategy 2020-23 was approved by Members at our Annual General Meeting (AGM) in September 2020. This was our first ever virtual AGM and worked really well. It was great to see so many suggestions from members about how to deliver the strategy, which is now being rolled out.

In December 2020, we celebrated the international day of people with disabilities by lighting up purple and making our Disability Positive icon available to download. We're really proud of our icon which recognises that people living with disability and long-term conditions do not all look the same.

In the early stages of the pandemic, we quickly took on a role distributing Personal Protective Equipment (PPE) to disabled people who employ Personal Assistants to provide care and support. We used our amazing volunteers to collect supplies and take them around Cheshire where needed.

The Chief Executive Officer continued to Chair the North West Regional Stakeholder network (RSN) of the Cabinet Office Disability Unit, providing a channel for input and engagement with central government from disabled people in the region. Through the RSN, we produced an insight report into what people in the North West would like to see included in the government's National Strategy for Disabled People, which is expected to be published in 2021/22. This report made 34 recommendations, including advocacy, benefits, health and social care and communications.

Achievements and performance - (continued)

Disability Positive are a founding member of Cheshire Disabled People's Panel along with, Cheshire Disablec People Against Cuts (DPAC), Deafness Support Network (DSN), Dial West Cheshire, and Disabilit Information Bureau (DIB). The purpose of the panel is to bring together disabled people's organisations anc groups across Cheshire to work collectively to act as the voice of people with lived experience of disability anc long-term conditions in the county. After 6 months of planning during the period, the Panel will officially launcl in early 2021/22.

Financial review

In the year to 31 March 2021, the charity generated a surplus of £149,887.

Fundraising activities:
In addition to funding from Cheshire West & Chester Council, Cheshire East Council, Lancashire County Council and Bolton Borough Council, and the local Clinical Commissioning Groups, the incoming resources for the year include £15,000 from Skills for Care, £2,500 from Children in Need and £7,827 from Disability Rights UK (Sport England).

Disability Positive also received donations totalling £362 and Government Coronavirus Job Retention Scheme CJRS grant totalling £5,219.

Reserves policy

The Board of Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3.5 months of expenditure with an additional 1.5 months to meet long term contractual commitments. Expenditure for 2020/21 is £2,203,339 and therefore the target (less restricted funds) is general funds of £733,033.

The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst total unrestricted funds stand at £932,317 this excludes £590,724 relating to tangible fixed assets. The funds stated are inclusive of the VAT provision of £104,302 referred to in note 16, page 28.

Given the healthy position of the reserves, the trustees are confident that the services currently being offered, can be continued without any significant impact as a result of Covid-19.

Principal funding sources

The principal funding sources of income to the charity were: service delivery contracts from Cheshire West & Chester Council, Cheshire East Council, Bolton Council, Lancashire County Council, Cheshire CCG, Warrington CCG and Wirral CCG, Liverpool City Council; fees from individuals of £305,001; grants of £25,327.

Relationship with wider network

Over the last year management has worked on several projects in partnership with other charities including Disability Rights UK, Age UK Cheshire, Disability Equality Northwest, Breakthrough UK, Cheshire Down's Syndrome Support Group and Warrington Disability Partnership.

The support of our members, partners and funders continues to be essential in maintaining such a varied programme of services and activities. Despite the impact of Covid 19 and the increasing pressure on public expenditure the trustees understand that the support from the public sector will be kept at broadly the current level of activity for at least the next one to three years. The charity is expected to continue to generate a larger proportion of income from fees and subs, or cost savings to diversify our funding streams in line with our funding strategy.

Investment policy
The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 0.3% against the retail price index average of 1.2% for the year.

Risk assessment
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:
- a bi-monthly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 4-monthly 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 the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy, available liquid funds to ensure sufficient working capital by the charity and potential VAT liability. Last year, following HMRC appeal on the judgement at First Tier tribunal we made the difficult decision to withdraw from proceedings. However, during the year, we were successful in having our costs awarded to us on the basis that HMRC had not brought forward the legal argument for their appeal at an earlier stage. Having our costs returned to us enabled us to subsidise the payroll service during the year. The trustees are confident that there are sufficient financial reserves to meet any VAT liability. Attention has also been focussed on non-financial risks arising from fire, health and safety and safeguarding.

These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas. Towards the end of the reporting period, following the Covid-19 pandemic, risks regarding this were considered and mitigated through home working and implementation of Covid-19 risk assessment (updated regularly) and Covid-19 policies. However, the trustees were delighted that services to our beneficiaries were not significantly affected as a result of the pandemic.

Future plans
Disability Positive's top priorities for 2020-2023 are:

Positive about offering services that suit the needs of people with lived experience of disability or long-term health conditions

- Ensuring that people have access to the information and advice they need, provided by us or other organisations.
- Engaging with people with disability and long-term conditions through involvement and consultation in order to ensure support and services specifically for them and led by them.
- Ensuring people are able to live as independently as possible, at home, with support from personal assistants, care cooperatives, care agencies or community providers.
- Working with partner organisations that will enable us to increase capacity to operate at a local and regional level.
- Highlighting the importance of services that are based on lived experience of disability and long-term conditions, to enable people to make informed decisions about their care and support.
- Creating a strategic programme of activity and products that could be delivered in partnership with other organisations, to better meet the needs of people with disability and long-term conditions.

Positive about providing the opportunity for people with lived experience of disability or long-term conditions to be part of community life

- Significantly growing our range of inclusive social activities available to people within the community.
- Working with Sports and Leisure providers to ensure people have equal access to physical activities.
- Supporting people with disability and long-term conditions to have access to volunteering and paid employment opportunities.

Positive about giving a voice to people with lived experience of disability or long-term health conditions

- Campaigning for equality for all aspects of 'living well', aligned to the 'pillars of independent living'.
- Supporting people to challenge decisions and discrimination.
- Further examine the potential to set up an advocacy training scheme for the wider advocacy sector with Disability Positive extending its role as champion, based on the lived experience, providing information and support specifically to other advocacy providers to improve the quality of advocacy across the North West.
- Working to change the attitude and engagement of the public and provider organisations to people with disability and long-term conditions.

Undertake the structural and Process Changes necessary to deliver our Strategy

- Streamlining our Case Recording Management System (CRM) across relevant functions to allow us to better understand, manage, and meet the needs of our key contacts, so that we can further improve our social accounting practices to measure impact across delivery of our strategy.
- Reviewing all access points to the organisation, to try to create a more 'seamless' service for people who come into contact with us.

Develop membership to increase members involvement to fully support our range of work

- Increasing active membership of the organisation to support the full range of our work.

Ensure we have a culture and approach that supports and values people, improves and share knowledge and fosters effective ways of working

- Developing our Performance Evaluation Framework/appraisal mechanism to build on the support and development opportunities for our staff.

Develop and implement a premises strategy

- Reviewing of the use of our building, its fitness for purpose in light of Covid-19 impact and opportunities to share our premises with more charities with similar aims.

Future plans - (continued)

Develop a funding strategy and framework to enable us to deliver our strategy.

- Developing a 3-year financial strategy to sit alongside our plans, which will cover income and expenditure, revenue and capital and will give full consideration to our financial risk profile and the appropriate level of free reserves.
- Expanding and diversifying our sources of income by increasing the proportion of our income raised from non-public sector sources.

Structure, governance and management

Disability Positive is a company limited by guarantee and a registered charity governed by its Articles of Association, which were completed revised and ratified by members in December 2016. The name change and update to our bye-laws was agreed by special resolution at our AGM in December 2019.

Charity constitution:

Any trustee and/or disabled person living or working in Cheshire (over the age of 18) can become a member of the Company and there are currently 262 members, each of whom have voting rights at the Annual General Meeting.

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:

G A Wray	(Resigned 31 July 2020)
S Holden	
A Johnson	
Dr S K Jonas	
R D Lewis	
A L Scott	
C B Shiel	
Dr J M Ford	
C J Warren	
W S R Smith	
S L Tebb	
Dr M Griffiths	(Appointed 17 December 2020)

Recruitment and appointment of new trustees
As set out in the Articles of Association the chair of the trustees is nominated by Disability Positive Board of Trustees. Any person who is willing and able can become a trustee. Prospective trustees receive a trustee pack which outlines the organisation and activities, role description, code of conduct, behaviours and dates of board meetings. Should a trustee wish to apply, an application, CV and skills audit is submitted to the Company Secretary.

Two serving trustees as members and the Chief Executive Officer, as members of the Governance Committee, initially interview prospective trustees; their suitability is assessed by way of a competency-based interview framework, measuring their skills against the role description and person specification. The prospective trustee attends three board meetings as an observer, followed by a review by the Board of Trustees based on a review of skills and behaviours displayed, before they are appointed to trusteeship.

A trustee shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or two further terms of three years each but having served their maximum term of office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a director.

Induction and training of new trustees:
New trustees undergo an induction process to brief them on the content of the Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the charity. During the induction they meet with the Chief Executive Officer to go through an Induction Plan, which was agreed by the Governance Committee and ratified by the board. Trustees are encouraged to read relevant charity policies/procedures, good governance guidance, 'the essential trustee: what you need to know, what you need to do (CC3)', and attend Governance training as part of the induction process to cover: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, as well as any other external training events where these will facilitate the undertaking of their role.

The trustees of the charity are responsible for determining the general policy with day-to-day management of the charity delegated to the senior management team through a scheme of delegation.

Organisational structure
The Board of Trustees, administers the charity. The Board normally meets bi-monthly and there are Board Committees covering Governance, HR and Remuneration, Strategy and Risk, Finance and Audit, which normally meet bi-monthly/quarterly (in-between board meetings). A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Key management remuneration:
The key management personnel include the Board of Trustees, the Chief Executive Officer and the senior management team who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. No trustees are remunerated by the charity.

Remuneration of all staff, including key management personnel is reviewed annually, with salary increases determined in light of inflation rates and affordability. Salary increases and remuneration levels are reviewed against other charities of a similar size and activity, to ensure remuneration is fair and not out of line with the Real Living Wage and that generally paid for similar roles. The charity tends to pay in the median for salaries. Remuneration is recommended by the HR & Remuneration Committee for approval by the main Board of Trustees.

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 9 and 17 to the accounts.

The pay ratio between the CEO and the lowest salary grade is 3:1.

Staff were awarded a salary increase in February 2021, effective from April 2021 to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:
i the charity's financial situation
ii the charity's performance
iii cost of living adjustments made in recent years
iv pay reviews elsewhere

All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 2.5% and maximum of 5% of their gross salary.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation, sub-contractor or funder must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. There were no new related parties disclosed for the year ending 2021.

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

A L Scott
Trustee
Dated: 12 August 2021

DISABILITY POSITIVE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Disability Positive 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 POSITIVE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DISABILITY POSITIVE

Opinion

We have audited the financial statements of Disability Positive (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.

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.

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non-compliance that might have a material impact on the financial statements.

We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the 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.

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.

Fran Johnson BSc BFP FCA (Senior Statutory Auditor)
for and on behalf of WR Partners
Chartered Accountants
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

16 September 2021

WR Partners 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 POSITIVE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	2	5,581	-	5,581	149	8,000	8,149
Charitable activities	3	2,287,348	5,497	2,292,845	2,384,808	70,032	2,454,840
Investments	4	29,800	-	29,800	32,033	-	32,033
Other income	5	25,000	-	25,000	59,050	-	59,050
Total income		2,347,729	5,497	2,353,226	2,476,040	78,032	2,554,072
Expenditure on:							
Charitable activities	6	2,198,242	5,097	2,203,339	2,329,798	70,459	2,400,257
Net income for the year/ Net movement in funds		149,487	400	149,887	146,242	7,573	153,815
Fund balances at 1 April 2020		1,370,057	7,573	1,377,630	1,223,815	-	1,223,815
Fund balances at 31 March 2021		1,519,544	7,973	1,527,517	1,370,057	7,573	1,377,630

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 POSITIVE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**10**		590,274		607,624
Current assets					
Debtors	**11**	247,234		296,802	
Cash at bank and in hand		1,088,670		857,044	
		1,335,904		1,153,846	
Creditors: amounts falling due within one year	**12**	(398,661)		(383,840)	
Net current assets			937,243		770,006
Total assets less current liabilities			1,527,517		1,377,630
Income funds					
Restricted funds	**14**		7,973		7,573
Unrestricted funds			1,519,544		1,370,057
			1,527,517		1,377,630

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 director acknowledges his responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 12 August 2021

A L Scott
Trustee

Company Registration No. 04050994

DISABILITY POSITIVE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	18		221,663		91,118
Investing activities					
Purchase of tangible fixed assets		(19,837)		(76,577)	
Investment income received		29,800		32,033	
Net cash generated from/(used in) investing activities			9,963		(44,544)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			231,626		46,574
Cash and cash equivalents at beginning of year			857,044		810,470
Cash and cash equivalents at end of year			1,088,670		857,044

1 Accounting policies

Charity information

Disability Positive is a private company limited by guarantee incorporated in England and Wales. The registered office is Sension House, Denton Drive, Northwich, Cheshire, CW9 7LU.

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.

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.

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.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1 Accounting policies **(Continued)**

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charge as a cost against the activity for which the expenditure was incurred.

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	2% on cost
Property improvements	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost

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.

Items of a capital nature with a cost greater than or equal to £300 are capitalised.

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.

1 Accounting policies **(Continued)**

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.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	362	149	5,500	5,649
CILAD grant	-	-	2,500	2,500
Government CJRS grant	5,219	-	-	-
	5,581	149	8,000	8,149

3 Charitable activities

	Positive about offering services & voice	Positive about providing opportunity	Other charitable activities	Total	Positive about offering services & voice	Positive about providing opportunity	Other charitable activities	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Payroll and supported banking services	457,688	-	-	457,688	470,847	-	-	470,847
Services provided under contract	1,537,260	277,790	-	1,815,050	1,610,859	341,750	-	1,952,609
Performance related grants	-	-	-	-	-	11,751	-	11,751
Other income	-	-	20,107	20,107	1,458	-	18,175	19,633
	1,994,948	277,790	20,107	2,292,845	2,083,164	353,501	18,175	2,454,840
Analysis by fund								
Unrestricted funds	1,994,948	272,293	20,107	2,287,348	2,046,245	320,388	18,175	2,384,808
Restricted funds	-	5,497	-	5,497	36,919	33,113	-	70,032
	1,994,948	277,790	20,107	2,292,845	2,083,164	353,501	18,175	2,454,840

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	24,409	28,116
Interest receivable	5,391	3,917
	29,800	32,033

5 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Exceptional income - VAT provision reversed	-	59,050
Exceptional income - award of legal costs from HM Revenue & Customs	25,000	-
	25,000	59,050

In 2020, the above income received related to the outcome of a VAT tribunal case in which Disability Positive sought to confirm that the provision of payroll services to disabled people who employ their own care staff (via direct payment for health or social care) in Cheshire was not subject to VAT. Following HMRC appeal on the judgement at First Tier tribunal we made the difficult decision to withdraw from proceedings. However, during the year, we were successful in having our costs awarded to us on the basis that HMRC had not brought forward the legal argument for their appeal at an earlier stage. Having our costs returned to us enabled us to subsidise the payroll service during the year.

6 Charitable activities

	Positive about offering Services & Voice	Positive about Providing Opportunity	Other charitable activities	Total 2021	Positive about offering Services & Voice	Positive about Providing Opportunity	Other charitable activities	Total 2020
	2021	2021	2021		2020	2020	2020	
	£	£	£	£	£	£	£	£
Staff costs	899,083	182,286	-	1,081,369	839,932	165,383	-	1,005,315
Depreciation and impairment	37,185	-	-	37,185	31,892	-	-	31,892
Travel expenses	1,764	70	-	1,834	22,171	3,792	-	25,963
Eazipay fees	9,572	-	-	9,572	13,853	-	-	13,853
Payroll expenses	25,369	-	-	25,369	26,902	-	-	26,902
Community engagement services	-	1,600	-	1,600	-	88,512	-	88,512
Age UK brokerage fees	112,550	-	-	112,550	146,738	-	-	146,738
Non recoverable input VAT	17,102	-	-	17,102	30,302	-	-	30,302
Skills for care	3,497	-	-	3,497	36,919	-	-	36,919
Supported banking charges	17,014	-	-	17,014	20,322	-	-	20,322
Brokerage subcontract fees	344,774	-	-	344,774	410,410	-	-	410,410
Other expenses	3,846	9,508	272	13,626	5,575	8,039	8,306	21,920
CIN grant expenditure	-	8,773	-	8,773	-	4,737	-	4,737
	1,471,756	202,237	272	1,674,265	1,585,016	270,463	8,306	1,863,785
Share of support costs (see note 7)	438,831	77,441	-	516,272	437,085	77,134	-	514,219
Share of governance costs (see note 7)	10,882	1,920	-	12,802	18,915	3,338	-	22,253
	1,921,469	281,598	272	2,203,339	2,041,016	350,935	8,306	2,400,257
Analysis by fund								
Unrestricted funds	1,917,972	279,998	272	2,198,242	2,004,097	321,605	4,096	2,329,798

6 Charitable activities **(Continued)**

Restricted funds	3,497	1,600	-	5,097	36,919	29,330	4,210	70,459
	1,921,469	281,598	272	2,203,339	2,041,016	350,935	8,306	2,400,257

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	317,109	-	317,109	301,195	-	301,195
Insurance	6,847	-	6,847	6,631	-	6,631
Light and heat	12,578	-	12,578	17,127	-	17,127
Telephone	14,922	-	14,922	16,982	-	16,982
Postage and stationery	5,350	-	5,350	37,654	-	37,654
Professional fees	19,583	-	19,583	12,238	-	12,238
Sundry expenses	59,574	-	59,574	34,921	-	34,921
Maintenance	19,618	-	19,618	33,027	-	33,027
Volunteer expenses	1,575	-	1,575	3,782	-	3,782
Computer expenses	59,116	-	59,116	50,662	-	50,662
Audit fees	-	6,500	6,500	-	6,250	6,250
Auditors - non audit remuneration	-	4,800	4,800	-	7,202	7,202
Trustees' expenses	-	1,502	1,502	-	8,801	8,801
	516,272	12,802	529,074	514,219	22,253	536,472
Analysed between Charitable activities	516,272	12,802	529,074	514,219	22,253	536,472

Support and governance costs are allocated to charitable activities based on the number of staff engaged on each activity.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, The trustees were reimbursed a total of £1,502 travelling expenses (2020: £8,801).

9 Employees

Number of employees

The average monthly number of employees during the year by head count was 69 (2020: 72). The average number of monthly full-time equivalent employees during the year was:

	2021 Number	2020 Number
Delivery of charitable servives	43	42
Administration	6	6
Management	3	4
	52	52

Employment costs	2021 £	2020 £
Wages and salaries	1,257,379	1,174,591
Social security costs	94,694	87,036
Other pension costs	46,405	44,883
	1,398,478	1,306,510

Key management remuneration

The remuneration paid to key management personnel during the year was £124,457 (2020: £120,951).

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

10 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2020	495,000	77,900	155,027	168,131	896,058
Additions	-	-	-	19,837	19,837
At 31 March 2021	495,000	77,900	155,027	187,968	915,895
Depreciation and impairment					
At 1 April 2020	26,593	19,847	117,450	124,545	288,435
Depreciation charged in the year	4,700	-	14,075	18,411	37,186
At 31 March 2021	31,293	19,847	131,525	142,956	325,621
Carrying amount					
At 31 March 2021	463,707	58,053	23,502	45,012	590,274
At 31 March 2020	468,407	58,053	37,577	43,587	607,624

10 Tangible fixed assets (Continued)

The carrying value of land included in land and buildings comprises:

	2021	2020
	£	£
Freehold	260,000	260,000

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	233,354	247,669
Prepayments and accrued income	13,880	49,133
	247,234	296,802

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	159,096	148,551
Trade creditors	73,132	64,333
Other creditors	39,801	32,069
Accruals and deferred income	126,632	138,887
	398,661	383,840

Deferred Income

	£
Deferred income at 1 April 2020	112,230
Decrease in deferred income in the year	(1,665)
Deferred income at 31 March 2021	110,565

Income is deferred where the funded projects span more than one year and the receipt of the future income is dependent on achieving the objectives of those projects.

13 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £46,405 (2020 - £44,883).

14 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		
	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Skills for Care	36,919	(36,919)	-	3,497	(3,497)	-
Buzz & Good Company	33,113	(29,330)	3,783	2,000	(1,600)	4,183
CILAD	8,000	(4,210)	3,790	-	-	3,790
	78,032	(70,459)	7,573	5,497	(5,097)	7,973

CILAD - funds received for and expenditure on the Cheshire Independent Living Awareness Day.

Buzz and Good Company - funding used for funding activities for children and young adults.

Skills for Care - funding used to provide training for personal assistants and the people who employ them.

15 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	590,274	-	590,274	607,624	-	607,624
Current assets/(liabilities)	932,767	4,476	937,243	762,433	7,573	770,006
	1,523,041	4,476	1,527,517	1,370,057	7,573	1,377,630

16 Financial commitments, guarantees and contingent liabilities

The provision in the accounts remains unchanged at £104,302 to settle the present VAT obligation.

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	124,457	120,951

17 Related party transactions (Continued)

Transactions with related parties

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

Healthwatch Cheshire CIC is a related party by virtue of one of its directors, Lynne Turnbull, being CEO and formerly company secretary of Disability Positive.

During the year, Healthwatch Cheshire CIC was charged rent of £14,921 (2020: £14,921), sponsorship of nil (2020: £500), sundry expenses of £107 (2020: £349) and consultancy fees of nil (2020: £1,100).

At 31 March 2021 there was £3,838 outstanding from Healthwatch Cheshire CIC (2020: nil).

North West Care Cooperative Limited is a related party by virtue of one of its directors, Lynne Turnbull, being CEO and formerly company secretary of Disability Positive.

During the year, North West Care Cooperative Limited was charged rent of £ 1,190 (2020: £1,190).

At 31 March 2021 there was nil outstanding from North West Care Cooperative Limited (2020: nil).

18 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	149,887	153,815
Adjustments for:		
Investment income recognised in statement of financial activities	(29,800)	(32,033)
Depreciation and impairment of tangible fixed assets	37,186	31,892
Movements in working capital:		
Decrease/(increase) in debtors	49,568	(74,249)
Increase in creditors	14,822	11,693
Cash generated from operations	221,663	91,118

20 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.