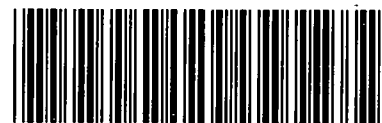


Charity Registration No. 1091744

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance - (continued)

Disability Positive are 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. After 6 months of planning during the period, the Panel will officially launch 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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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)

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2021

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

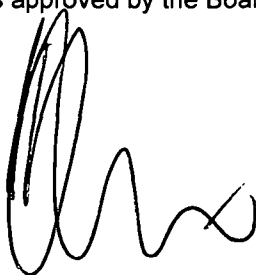
All staff were entitled to receive a contribution towards a pension scheme, equivalent to minimum of 2.5% and maximum of 5% of their gross salary.

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.

DISABILITY POSITIVE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DISABILITY POSITIVE

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.

DISABILITY POSITIVE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DISABILITY POSITIVE

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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
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
<u>Expenditure on:</u>							
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 £	£	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	
		<u>1,335,904</u>		<u>1,153,846</u>	
Creditors: amounts falling due within one year	12	<u>(398,661)</u>		<u>(383,840)</u>	
Net current assets			937,243		770,006
Total assets less current liabilities			<u>1,527,517</u>		<u>1,377,630</u>
Income funds					
Restricted funds	14		7,973		7,573
Unrestricted funds			1,519,544		1,370,057
			<u>1,527,517</u>		<u>1,377,630</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

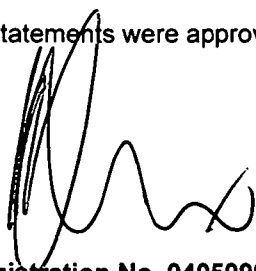
The director acknowledges his responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming 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	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			9,963		(44,544)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net increase in cash and cash equivalents			231,626		46,574
Cash and cash equivalents at beginning of year			857,044		810,470
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>1,088,670</u>		<u>857,044</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-	-	-
	<u>5,581</u>	<u>149</u>	<u>8,000</u>	<u>8,149</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>1,994,948</u>	<u>277,790</u>	<u>20,107</u>	<u>2,292,845</u>	<u>2,083,164</u>	<u>353,501</u>	<u>18,175</u>	<u>2,454,840</u>
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
	<u>1,994,948</u>	<u>277,790</u>	<u>20,107</u>	<u>2,292,845</u>	<u>2,083,164</u>	<u>353,501</u>	<u>18,175</u>	<u>2,454,840</u>

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rental income	24,409	28,116
Interest receivable	5,391	3,917
	<u>29,800</u>	<u>32,033</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-
	<u>25,000</u>	<u>59,050</u>

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>1,471,756</u>	<u>202,237</u>	<u>272</u>	<u>1,674,265</u>	<u>1,585,016</u>	<u>270,463</u>	<u>8,306</u>	<u>1,863,785</u>
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
	<u>1,921,469</u>	<u>281,598</u>	<u>272</u>	<u>2,203,339</u>	<u>2,041,016</u>	<u>350,935</u>	<u>8,306</u>	<u>2,400,257</u>
Analysis by fund								
Unrestricted funds	1,917,972	279,998	272	2,198,242	2,004,097	321,605	4,096	2,329,798

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

(Continued)

Restricted funds	3,497	1,600	-	5,097	36,919	29,330	4,210	70,459
	<u>1,921,469</u>	<u>281,598</u>	<u>272</u>	<u>2,203,339</u>	<u>2,041,016</u>	<u>350,935</u>	<u>8,306</u>	<u>2,400,257</u>

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
	<u>516,272</u>	<u>12,802</u>	<u>529,074</u>	<u>514,219</u>	<u>22,253</u>	<u>536,472</u>
Analysed between Charitable activities	<u>516,272</u>	<u>12,802</u>	<u>529,074</u>	<u>514,219</u>	<u>22,253</u>	<u>536,472</u>

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).

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 services	43	42
Administration	6	6
Management	3	4
	<u>52</u>	<u>52</u>

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
	<u>1,398,478</u>	<u>1,306,510</u>

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	<u>495,000</u>	<u>77,900</u>	<u>155,027</u>	<u>187,968</u>	<u>915,895</u>
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	<u>31,293</u>	<u>19,847</u>	<u>131,525</u>	<u>142,956</u>	<u>325,621</u>
Carrying amount					
At 31 March 2021	<u>463,707</u>	<u>58,053</u>	<u>23,502</u>	<u>45,012</u>	<u>590,274</u>
At 31 March 2020	<u>468,407</u>	<u>58,053</u>	<u>37,577</u>	<u>43,587</u>	<u>607,624</u>

DISABILITY POSITIVE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****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

	2021 £	2020 £
Amounts falling due within one year:		
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).

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>78,032</u>	<u>(70,459)</u>	<u>7,573</u>	<u>5,497</u>	<u>(5,097)</u>	<u>7,973</u>

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	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
	<u>1,523,041</u>	<u>4,476</u>	<u>1,527,517</u>	<u>1,370,057</u>	<u>7,573</u>	<u>1,377,630</u>

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	<u>124,457</u>	<u>120,951</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.