

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

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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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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 Gilbert	(Appointed 6 May 2022)

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 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.

DISABILITY POSITIVE

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

FOR THE YEAR ENDED 31 MARCH 2022

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 its 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.

DISABILITY POSITIVE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DISABILITY POSITIVE

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.

DISABILITY POSITIVE

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

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 £
<u>Income and endowments from:</u>							
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
<u>Expenditure on:</u>							
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
		<u>1,501,945</u>	<u>1,335,904</u>	<u>1,453,170</u>	<u>1,335,904</u>
Creditors: amounts falling due within one year	13	<u>(326,825)</u>	<u>(398,661)</u>	<u>(302,889)</u>	<u>(398,661)</u>
Net current assets		<u>1,175,120</u>	<u>937,243</u>	<u>1,150,281</u>	<u>937,243</u>
Total assets less current liabilities		<u>1,761,674</u>	<u>1,527,517</u>	<u>1,736,835</u>	<u>1,527,517</u>
Income funds					
Restricted funds	15	-	7,973	-	7,973
Unrestricted funds		<u>1,761,674</u>	<u>1,519,544</u>	<u>1,736,835</u>	<u>1,519,544</u>
		<u>1,761,674</u>	<u>1,527,517</u>	<u>1,736,835</u>	<u>1,527,517</u>

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	
		<u>1,453,170</u>		<u>1,335,904</u>	
Creditors: amounts falling due within one year	12	<u>(302,889)</u>		<u>(398,661)</u>	
Net current assets			1,150,281		937,243
Total assets less current liabilities			<u>1,736,835</u>		<u>1,527,517</u>
Income funds					
Restricted funds	14		-		7,973
Unrestricted funds			1,736,835		1,519,544
			<u>1,736,835</u>		<u>1,527,517</u>

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	<u>1,247,553</u>	<u>1,088,670</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<hr/> 57,513	<hr/> 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	<hr/> 67,951
Administration costs	(50,139)
Other Income	7,029
	<hr/>
Profit per the subsidiary's accounts	<hr/> 24,841

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

4 Charitable activities

	Positive about offering services & voice opportunity	Positive about providing opportunity	Other charitable activities	Total	Positive about offering services & voice opportunity	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
	<u>2,005,819</u>	<u>269,690</u>	<u>4,882</u>	<u>2,279,787</u>	<u>1,994,948</u>	<u>277,790</u>	<u>20,107</u>	<u>2,292,845</u>
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

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

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

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
	<u>104,302</u>	<u>25,000</u>

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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
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Restricted
funds

7,973	-	-	7,973	3,497	1,600	-	5,097
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2,037,093	215,127	2,920	2,255,140	1,921,469	281,598	272	2,203,339
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DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>512,669</u>	<u>9,868</u>	<u>522,536</u>	<u>516,272</u>	<u>12,802</u>	<u>529,074</u>
Analysed between						
Charitable activities	<u>512,669</u>	<u>9,868</u>	<u>522,537</u>	<u>516,272</u>	<u>12,802</u>	<u>529,074</u>

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).

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>65</u>	<u>52</u>

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
	<u>1,901,543</u>	<u>1,398,478</u>

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

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
		<u>326,825</u>	<u>398,661</u>	<u>302,889</u>	<u>398,661</u>

Deferred Income

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

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).



DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 31 March 2022	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)	-
	<u>7,573</u>	<u>5,497</u>	<u>5,097</u>	<u>7,973</u>	<u>(7,973)</u>	<u>-</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.

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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



DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>17,082</u>	<u>26,836</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:-

	2022 £	2021 £
Aggregate compensation	<u>131,461</u>	<u>124,457</u>

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

DISABILITY POSITIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.