

Company registration number: 04050994

Charity registration number: 1091744

Disability Positive

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2023

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

Disability Positive

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Disability Positive

Reference and Administrative Details

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

DISABILITY POSITIVE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

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

Objects and activities

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

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

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

The charity is also committed to the following values: -

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

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

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

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

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Public benefit

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

Significant activities

Positive about providing services:

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

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

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

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

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

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

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

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

Positive about providing opportunities:

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

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

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

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

Positive about providing a voice:

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

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

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

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

Use of volunteers

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

Achievements and performance

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

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

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

Fundraising activities:

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

Disability Positive also received donations and fundraising totalling £169.

Reserves policy

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

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

Principal funding sources

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

Relationship with wider network

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

Investment policy

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

Risk assessment

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

The trustees have a risk management strategy which comprises:

- a quarterly review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the 3-monthly review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of the charity's reserves policy and available liquid funds, to ensure sufficient working capital for the charity. Attention has also been focussed on non-financial risks arising from fire, health and safety and safeguarding.

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

Future plans

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

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

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

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

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

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

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

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

- Undertake the structural and Process Changes necessary to deliver our Strategy.
- Develop membership to increase members involvement to fully support our range of work.
- Ensure we have a culture and approach that supports and values people, improves and share knowledge and fosters effective ways of working.
- Implement complementary strategies and frameworks to set out our approach to funding, tendering, communication, and use of our premises.

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

Structure, governance and management

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

Charity constitution:

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

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

A L Scott

M Morrison

Dr J M Ford

C J Warren

W S R Smith

S L Tebb

M Griffiths

A Galbraith

A Toone

P Gilbert

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees:

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

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

Organisational structure

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

Key management remuneration:

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

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

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 10 and 18 to the accounts.

The pay ratio between the CEO and the lowest salary grade 3.5 :1.

Staff were awarded a salary increase in March 2022, effective from April 2022 to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:

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

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

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

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

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A L Scott
Trustee

Dated:

5 OCT 2023

Disability Positive

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Disability Positive for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

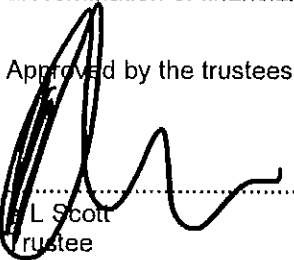
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

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

Approved by the trustees of the charity on and signed on its behalf by:


.....
L Scott
Trustee

Disability Positive

Independent Auditor's Report to the Members of Disability Positive

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Disability Positive

Independent Auditor's Report to the Members of Disability Positive

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Disability Positive

Independent Auditor's Report to the Members of Disability Positive

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Disability Positive

Independent Auditor's Report to the Members of Disability Positive

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

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

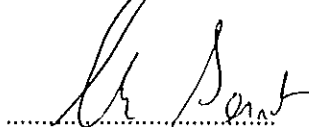
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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

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

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

Use of our report

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



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

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

Date: 19-10-23

Disability Positive

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023

(Including Consolidated Income and Expenditure Account and Statement of
Total Recognised Gains and Losses)

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

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

The funds breakdown for 2022 is shown in note 19.

The notes on pages 21 to 38 form an integral part of these financial statements.

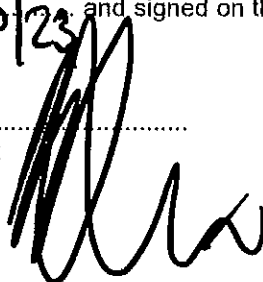
Disability Positive

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

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

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

.....
A L Scott
Trustee



The notes on pages 21 to 38 form an integral part of these financial statements.

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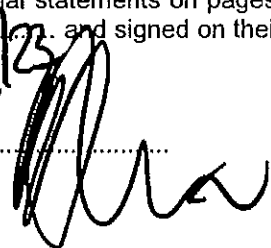
(Registration number: 04050994)
Balance Sheet as at 31 March 2023

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

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

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

.....
A L Scott
Trustee



The notes on pages 21 to 38 form an integral part of these financial statements.

Disability Positive

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

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

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

The notes on pages 21 to 38 form an integral part of these financial statements.

Disability Positive

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

1 Charity status

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

The address of its registered office is:

Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

2 Accounting policies

Statement of compliance

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

Basis of preparation

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Basis of consolidation

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

Going concern

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

Disability Positive

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

Charitable funds

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

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

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

Income and endowments

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

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Disability Positive

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

Impairment of fixed assets

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

Cash and cash equivalents

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

Financial instruments

Classification

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

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

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

Recognition and measurement

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

Disability Positive

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

Employee benefits

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

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

Pensions and other post retirement obligations

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and gifts	169	169	57,513
	<u>169</u>	<u>169</u>	<u>57,513</u>

4 Income from charitable activities

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

Disability Positive

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

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

5 Income from other trading activities

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

6 Investment Income

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

7 Other Income

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

Disability Positive

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

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

8 Expenditure on charitable activities

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

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

Disability Positive

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

9 Analysis of governance and support costs

Support costs allocated to charitable activities

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

10 Trustees remuneration and expenses

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

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

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

Disability Positive

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

11 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

	2023 No
£60,001 - £70,000	<u>1</u>

Disability Positive

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

12 Tangible fixed assets

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

Revaluation

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

Disability Positive

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

13 Fixed asset investments

Charity

Details of undertakings

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

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

Subsidiaries

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

14 Debtors

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

Disability Positive

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

15 Creditors: amounts falling due within one year

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

Deferred Income

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

16 Creditors: amounts falling due after one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	<u>8,485</u>	<u>12,401</u>	<u>-</u>	<u>-</u>

Disability Positive

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

17 Obligations under leases and hire purchase contracts

Operating lease commitments

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

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

18 Pension and other schemes

Defined contribution pension scheme

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

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

Disability Positive

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

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

Disability Positive

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

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

Disability Positive

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

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

Disability Positive

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

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

Disability Positive

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

20 Analysis of net assets between funds

Group

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

Tangible fixed assets
Current assets
Current liabilities
Creditors over 1 year
Total net assets

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

Disability Positive

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

21 Related party transactions

Charity

Remuneration of key management personnel

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

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

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

During the year, Healthwatch Cheshire CIC was charged rent of £10,000 (2022: £14,921) and administration expenses of £Nil (2022 : £246).

At the balance sheet date the amount due to/from was £Nil (2022 - £Nil).

22 Legal Status of the Charity

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