

Company registration number: 04050994

Charity registration number: 1091744

Disability Positive

(A company limited by guarantee)

Annual Report and Consolidated Financial Statements

for the Year Ended 31 March 2024

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

Disability Positive

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Disability Positive

Reference and Administrative Details

Trustees	Mr W S R Smith, Chair A Bridson Dr J M Ford A J Galbraith P D Gilbert M Griffiths M Morrison A L Scott S L Tebb A E Toone C J Warren
Secretary	S L Tebb
Senior Management / Leadership Team	L Turnbull, Chief Executive Officer M Lord, Head of Finance & HR L Walton Hardy, Head of Services K Foster, Head of Business Development and Operations
Charity Registration Number	1091744
Company Registration Number	04050994
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 2024

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

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

Objects and activities

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

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

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

The charity is also committed to the following values: -

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

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

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

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

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

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

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

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

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

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

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

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Positive about providing opportunities:

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

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

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

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

Positive about providing a voice:

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

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

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

Use of volunteers

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

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Review

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

Fundraising activities:

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

Reserves policy

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

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

Principal funding sources

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

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Relationship with wider network

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

Investment policy

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

Risk assessment

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

The trustees have a risk management strategy which comprises:

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

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

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

Future plans

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

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

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

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

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

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

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

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

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

Structure, governance and management

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

Charity constitution:

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

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

Mr W S R Smith, Chair

A Bridson

Dr J M Ford

A J Galbraith

P D Gilbert

M Griffiths

M Morrison

A L Scott

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

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S L Tebb

A E Toone

C J Warren

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees:

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

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

Organisational structure

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

Key management remuneration:

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

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

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

The Chief Executive Officer and the senior management team salaries and related party transactions are disclosed in notes 10 and 20 to the accounts.

The pay ratio between the CEO and the lowest salary grade 3.8 :1.

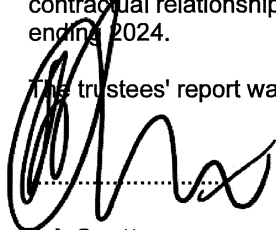
Staff were awarded a CPI linked cost of living adjustment in March 2024, effective from April 2024, comprising of a salary increase and additional staff benefits, to ensure salaries remained aligned to the Real Living Wage, following consideration of the following:

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

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

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

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



A L Scott

Trustee

Dated:

19 Sept 2024

Disability Positive

Statement of Trustees' Responsibilities

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

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

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

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

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

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

.....
A 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 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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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.

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Independent Auditor's Report to the Members of Disability Positive

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;

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Independent Auditor's Report to the Members of Disability Positive

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

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

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

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

Use of our report

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

S Leitch-Devlin

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

Date: *14/10/2024*

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Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

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

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

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

The funds breakdown for 2023 is shown in note 18.

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 2024

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

The financial statements on pages 17 to 38 were approved by the trustees, and authorised for issue on 19/05/24 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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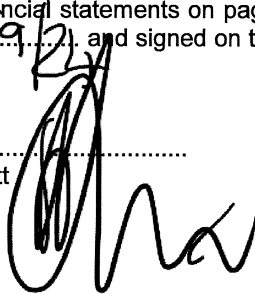
(Registration number: 04050994)
Balance Sheet as at 31 March 2024

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

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

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

.....
A L Scott
Trustee



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

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

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

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

1 Charity status

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

The address of its registered office is:

Sension House
Denton Drive
Northwich
Cheshire
CW9 7LU

2 Accounting policies

Statement of compliance

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

Basis of preparation

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

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

Basis of consolidation

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

Going concern

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

Disability Positive

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

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 2024

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.

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

Employee benefits

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

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

Pensions and other post retirement obligations

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and gifts	2,266	2,266	169
	<u>2,266</u>	<u>2,266</u>	<u>169</u>

4 Income from charitable activities

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

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

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

5 Income from other trading activities

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

6 Investment income

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

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

7 Expenditure on charitable activities

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

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

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

8 Analysis of governance and support costs

Support costs allocated to charitable activities

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

9 Trustees remuneration and expenses

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

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

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

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

10 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

	2024 No	2023 No
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>

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

11 Tangible fixed assets

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

Revaluation

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

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

12 Fixed asset investments

Charity

Details of undertakings

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

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

Subsidiaries

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

13 Debtors

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

Disability Positive

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

14 Creditors: amounts falling due within one year

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

Deferred income

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

15 Creditors: amounts falling due after one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	<u>4,569</u>	<u>8,485</u>	<u>-</u>	<u>-</u>

Disability Positive

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

16 Obligations under leases and hire purchase contracts

Operating lease commitments

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

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

17 Pension and other schemes

Defined contribution pension scheme

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

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

Disability Positive

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

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

Disability Positive

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<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 2024

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

Disability Positive

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
unrestricted general	1,736,835	2,432,476	(2,336,367)	(113,299)	1,719,645
Designated					
Counselling & Befriending service	-	-	(25,840)	25,840	-
Buzz Life Skills Group	-	-	(45,299)	45,299	-
Business Development	-	-	(32,661)	32,661	-
Advocacy service (National Lottery match funding)	-	-	(9,499)	9,499	-
			(113,299)	113,299	-
Total funds	<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 2024

19 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	549,236	549,236
Current assets	1,584,293	1,584,293
Current liabilities	(336,371)	(336,371)
Creditors over 1 year	(4,569)	(4,569)
Total net assets	1,792,589	1,792,589
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	568,683	568,683
Current assets	1,642,002	1,642,002
Current liabilities	(485,644)	(485,644)
Creditors over 1 year	(8,485)	(8,485)
Total net assets	1,716,556	1,716,556

Disability Positive

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

20 Related party transactions

Charity

Remuneration of key management personnel

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

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

Healthwatch Cheshire CIC

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

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

Employees related to Trustees

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

21 Legal Status of the Charity

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