KDC NORTH WEST

England & Wales · Charity number 1103477

Details

Other names	KNOWSLEY DISABILITY CONCERN
Status	Registered
Legal form	Charitable company
Company number	05002948
Registered	2004-04-28
Register	View on the Charity Commission register

Contact

Address	KDC North West 263a Tarbock Road Huyton Liverpool L36 0SD
Phone	01514804090
Email	johanne.ross@kdc.org.uk
Website	www.kdc.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF DISABLED PEOPLE, THEIR FAMILIES AND CARERS PRINCIPALLY WITHIN THE METROPOLITAN BOROUGH OF KNOWSLEY AND SURROUNDING AREAS BY ANY CHARITABLE MEANS AND IN PARTICULAR BY (I) PROVIDING EDUCATION SERVICES (II) PROVIDING ADVISORY AND SUPPORT SERVICES.

Activities: Provision of, and accessibility to, information, advice and support services for disabled people, those people with mental health illness and those living with long term conditions, their families and carers to enable independence, choice and control, inc Support for Direct Payments including payroll and managed accounts, Self-advocacy service, Community Education Services and projects

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Disability
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** FOR DISABLED RESIDENTS IN THE BOROUGH OF KNOWSLEY, MERSEYSIDE.
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£729,982	£683,104	£345,517	21
2024-03-31	£785,537	£747,870	£298,639	22
2023-03-31	£646,703	£605,891	£260,972	17
2022-03-31	£624,708	£602,625	£220,160	20
2021-03-31	£526,731	£460,122	£198,077	15

Trustees

Name	Role	Appointed
ALMA LUNT		2015-04-16
Amanda Jane Felstead		2018-02-16
Hilary Laidler		2019-04-24
Patricia Anne Clewett		2019-07-17
RICHARD MURPHY		
STEVEN JOHN HARDING		
Stacia Pettersen		2019-01-30

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KDC NORTH WEST

England & Wales - Charity number 1103477

Accounts

REGISTERED COMPANY NUMBER: 05002948 (England and Wales)
REGISTERED CHARITY NUMBER: 1103477

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

KDC NORTH WEST

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

KDC NORTH WEST

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for the Year Ended 31 March 2025

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KDC NORTH WEST

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES	Patricia Clewett Andrew Dunbar Amanda Felstead Steven Harding Hilary Laidler Alma Lunt Richard Murphy Joanne Parkes-Newton Stacia Petersen Nicola Pheasant Irina Rodkina Pamela Spall
COMPANY SECRETARY	Johanne Ross
REGISTERED OFFICE	263A Tarbock Road Huyton Knowsley L36 0SD
REGISTERED COMPANY NUMBER	05002948 (England and Wales)
REGISTERED CHARITY NUMBER	1103477
INDEPENDENT EXAMINER	Butterworth Barlow Chartered Accountants Butterworth Barlow House 10 Derby Street Prescot Liverpool Merseyside L34 3LG

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2025.

THE BOARD OF TRUSTEES

On 28 June 2024 the Board of Trustees considered a proposal and resolved unanimously to change the name of the charity to KDC North West to better represent the Charity's geographical reach, service delivery and open up possible avenues of revenue for sustainability. The change in name was completed on 12 December 2024.

The Directors of KDC North West are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all of its obligations. The Board of Trustees currently consists of twelve Trustees and the quorum is three Trustees.

The Risk and Resources Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves; matters relating to human resources including staff remuneration, terms and conditions, policy and having an overview of risk for the organisation.

Trustees have overall control and responsibility for policy and major decision making with day-to-day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy which is reviewed and renewed annually.

<u>Membership of a wider network</u>

The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

o Knowsley MBC

o Knowsley Better Together Partnership
o Knowsley Carers Centre
o Knowsley Parent Carers Voice
o Healthwatch Knowsley
o One Knowsley
o Knowsley Older People's Voice
o Knowsley Chamber of Commerce
o Vola

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC North West's community of interest.

The CEO is a member of the Health and Wellbeing Engagement Forum, the VCFSE networking forum and the VCFSE LCR Assembly (voluntary Sector Partnership for Liverpool City Region).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aims

KDC North West has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

(i) providing education services
(ii) providing advisory and support services

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

To see communities where all people are included, live independently and are valued as equal citizens.

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our values describe 'the way we do things around here' and are described as follows:

o People first - We treat everyone with kindness, empathy and respect
o Responsive - We deliver services that meet our customers' needs
o Innovative - We strive to improve through innovation, technology and processes
o Teamwork - We support each other, grow and learn together and have fun
o Passion - We strive for excellence and always go the extra mile

Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1. Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.

2. Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.

3. Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

4. Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full access to our environment
2. A fully accessible transport system
3. Technical Aids - Equipment
4. Accessible/adapted housing
5. Personal·Assistance (PA)
6. Inclusive education and training
7. An adequate income
8. Equal opportunities for employment
9. Appropriate and accessible information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and accessible heath care provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

OBJECTIVES AND ACTIVITIES

PUBLIC BENEFIT

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those aims for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

o Disabled people are empowered and enabled to participate more fully in mainstream society
o Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities
o Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
o Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

ACHIEVEMENTS AND PERFORMANCE

KDC North West achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002 as their single provider. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility - KDC Connections - for people using direct payments to recruit and employ suitable personal assistants to deliver care and support to meet their needs.

- Provision of a Direct Payments Managed Accounts Service, tailored to meet the needs of individuals who are otherwise unable to access the scheme.

- Delivery of A Good Life service, a project led by KDC North West in partnership with three local community organisations, working together to help people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future.

- Provision of an Appointeeship Service designed to support vulnerable people by claiming their full benefit entitlement and looking after their day-to-day finances.

- Provision of a general information, signposting, advocacy and advice telephone helpline and publication of newsletters, leaflets (including easy-read versions) and a website to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects, coproduction and surveys, and generally to speak-up as self-advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley.

- Delivery, in partnership with VOLA, of The Progress Partnership inclusive employment and skills programme aimed at those furthest away from the job market.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC North West develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes.

Delivery of Strategic Priorities and Objectives

Set out below are the priorities of the Charity and a summary of its progress in achieving them:

Direct Payments Support and Managed Accounts Services - Strategic priorities

1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully

2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs
3 More people across Merseyside have access to good support to use direct payments for personal health budgets
4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC North West's managed accounts services

Learning Disabilities Services - Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential
2 Improve the quality of life of people with a learning disability in Knowsley
3 Improve health and wellbeing of people with learning disabilities in Knowsley

A Good Life

KDC North West's 'A Good Life' project, launched in February 2020 enabled the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, led by KDC North West, helped people deal with the immediate issue and worked with them to develop their ability to cope better, become more resilient, and rely less on statutory services.

Trading subsidiary - KDC (Commercial) Limited

The strategic objective associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, was to provide an additional income stream for the Charity to dilute the risk attached to grant funding.

Overall, the service did not experience any significant growth with Direct Payment customers and commercial clients being mostly stable during the year.

The payroll service continues to be a challenging and highly competitive service sector with low margins.

Employees and volunteers

KDC North West operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2025, the Charity employed 13 members of staff. Of the 13 staff, 7 work full-time (35 hours per week) and 6 work part-time (between 4 and 30 hours per week). KDC (Commercial) Limited employed 5 members of staff. Of the 5 staff, 4 work full-time (35 hours per week) and 1 works part time.

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings.

FINANCIAL REVIEW

Financial Review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2025.

The Statement of Financial Activities shows incoming resources of £729,982 (2024: £785,537) and outgoing resources of £683,104. (2024: £747,870) for the year ended 31 March 2025, resulting in an in-year surplus of £46,878 ((2024: £37,667). The total reserves held by the Charity at 31 March 2025 amounted to £345,517 of which restricted funds totalled £15,675. Therefore, unrestricted reserves amounted to £329,842 compared with £277,125 as at 31 March 2024.

Principal funding sources

During the period, the Charity derived 19% (2024: 15%) of its income from contracts with the Local Authority for the provision of services and 33% (2024: 44%) comprised grants and donations received. Earned income from primary purpose trading made up a further 36% (2024: 34%) and the Charity's trading subsidiary donations, made up 8% (2024: 1%) and totalled £47,212 (2024: £11,670) of its current year profits, in the form of gift aid.

Investment policy and objectives

Under its Memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a formal and comprehensive investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'.

Reserves policy

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of the policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that KDC North West's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

o The resources required to manage and adjust staffing levels across the charity and its trading subsidiary
o The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2025 has been calculated as £257,500.

At 31 March 2025, the level of accumulated unrestricted reserves stood at £329,842.

FUTURE PLANS

Strategic priorities are developed through meetings between trustees and staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision. Coproduction has become, and will remain, an important aspect of the way in which KDC North West develops its service offer for local people.

Following a staff and trustee 2024-27 Business Planning workshop, three overarching Strategic Priorities have been identified which provide a framework for the development of operational objectives and detailed action plans for the next 2/5 years.

These are:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

o Maintaining a blended offer for community education programmes and activities for adults with learning disabilities
o Streamlining of on-boarding processes through digital, on-line, sign-up
o Securing Autism-Friendly accreditation
o Design and delivery of new Direct Payments promotion and awareness raising campaign across Knowsley and beyond, building on previous promotion campaign
o Expand and improve information through increasing social media activity and visual/video materials.

2 Expand the range of service by type, targeting need as well as income generation, including:

o Sell community education programmes and activities for adults with learning disabilities
o Expand appointee service across Liverpool City Region.

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

o Increase take up of Managed Accounts Service in Liverpool and Greater Manchester.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

KDC North West is a registered charity and a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

Approved by order of the board of trustees on 14 October 2025 and signed on its behalf by:

Steven Harding - Trustee

Independent examiner's report to the trustees of KDC North West ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Butterworth Barlow

Gavin Butterworth, F.C.A.

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

14 October 2025

KDC NORTH WEST

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	102,136	-	102,136	12,332
Charitable activities	4				
Services provided		408,639	-	408,639	419,575
Funded activities		-	207,129	207,129	341,993
Investment income	3	12,078	-	12,078	11,637
Total		522,853	207,129	729,982	785,537
EXPENDITURE ON					
Charitable activities	5				
Services provided		480,391	-	480,391	477,612
Funded activities		-	202,713	202,713	270,258
Total		480,391	202,713	683,104	747,870
NET INCOME		42,462	4,416	46,878	37,667
Transfers between funds	15	10,255	(10,255)	-	-
Net movement in funds		52,717	(5,839)	46,878	37,667
RECONCILIATION OF FUNDS					
Total funds brought forward		277,125	21,514	298,639	260,972
TOTAL FUNDS CARRIED FORWARD		329,842	15,675	345,517	298,639

The notes form part of these financial statements

KDC NORTH WEST

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	12,014	-	12,014	712
Investments	12	60	-	60	60
		12,074	-	12,074	772
CURRENT ASSETS					
Debtors	13	174,024	25,652	199,676	71,169
Cash at bank and in hand		269,433	27,458	296,891	336,766
		443,457	53,110	496,567	407,935
CREDITORS					
Amounts falling due within one year	14	(125,689)	(37,435)	(163,124)	(110,068)
NET CURRENT ASSETS		317,768	15,675	333,443	297,867
TOTAL ASSETS LESS CURRENT LIABILITIES		329,842	15,675	345,517	298,639
NET ASSETS		329,842	15,675	345,517	298,639
FUNDS	15				
Unrestricted funds				329,842	277,125
Restricted funds				15,675	21,514
TOTAL FUNDS				345,517	298,639

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2025 and were signed on its behalf by:

Nicola Pheasant - Trustee

The notes form part of these financial statements

KDC NORTH WEST

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(38,787)	143,342
Net cash (used in)/provided by operating activities		(38,787)	143,342
Cash flows from investing activities			
Purchase of tangible fixed assets		(13,166)	(480)
Interest received		12,078	11,637
Net cash (used in)/provided by investing activities		(1,088)	11,157
Change in cash and cash equivalents in the reporting period		(39,875)	154,499
Cash and cash equivalents at the beginning of the reporting period		336,766	182,267
Cash and cash equivalents at the end of the reporting period		296,891	336,766

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	46,878	37,667
Adjustments for:		
Depreciation charges	1,864	859
Interest received	(12,078)	(11,637)
(Increase)/decrease in debtors	(128,507)	30,079
Increase in creditors	53,056	86,374
Net cash (used in)/provided by operations	(38,787)	143,342

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	336,766	(39,875)	296,891
	336,766	(39,875)	296,891
Total	336,766	(39,875)	296,891

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements
The financial statements contain information about KDC North West as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

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 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.

Allocation and apportionment of costs
Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	-	25% on cost

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gift aid
Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	10,922	846
Gift aid	91,214	11,486
	102,136	12,332

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	12,078	11,637

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Managed accounts service	Services provided	218,835	264,281
Direct payments support	Services provided	118,592	119,624
Other income	Services provided	47,212	11,670
Management charges	Services provided	24,000	24,000
National lottery grant	Funded activities	129,669	126,923
TWO Grant	Funded activities	-	111,376
Other grants	Funded activities	77,460	103,694
		615,768	761,568

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Services provided	68,922	411,469	480,391
Funded activities	89,685	113,028	202,713
	158,607	524,497	683,104

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Services provided	370,856	439	12,308
Funded activities	113,028	-	-
	483,884	439	12,308

	Human resources £	Other £	Governance costs £	Totals £
Services provided	4,941	1,864	21,061	411,469
Funded activities	-	-	-	113,028
	4,941	1,864	21,061	524,497

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	1,864	859
Other operating leases	2,064	2,089

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2023: £nil) were paid to trustees during the year.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	441,323	502,893
	441,323	502,893

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Engaged in charitable activities	17	17
Engaged in management and administration	4	5
	21	22

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,332	-	12,332
Charitable activities			
Services provided	419,575	-	419,575
Funded activities	54,000	287,993	341,993
Investment income	11,637	-	11,637
Total	497,544	287,993	785,537
EXPENDITURE ON			
Charitable activities			
Services provided	477,612	-	477,612
Funded activities	-	270,258	270,258
Total	477,612	270,258	747,870
NET INCOME	19,932	17,735	37,667
Transfers between funds	40,509	(40,509)	-
Net movement in funds	60,441	(22,774)	37,667
RECONCILIATION OF FUNDS			
Total funds brought forward	216,684	44,288	260,972
TOTAL FUNDS CARRIED FORWARD	277,125	21,514	298,639

continued...

11. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2024	46,293
Additions	13,166
At 31 March 2025	59,459
DEPRECIATION	
At 1 April 2024	45,581
Charge for year	1,864
At 31 March 2025	47,445
NET BOOK VALUE	
At 31 March 2025	12,014
At 31 March 2024	712

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	60
NET BOOK VALUE	
At 31 March 2025	60
At 31 March 2024	60

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

continued...

12. FIXED ASSET INVESTMENTS - continued

KDC (Commercial) Ltd
Registered office: 263A Tarbock Road, Huyton, Liverpool, L36 0SD
Nature of business: Payroll service provider

Class of share:	% holding
Ordinary	100

	31.3.25	31.3.24
	£	£
Aggregate capital and reserves	11,133	11,412
(Loss)/profit for the year	(279)	136

The subsidiary is a trading enterprise engaging in a trade to raise funds for the charitable activities of the holding company and donates its entire taxable trading profit to the holding company by way of gift.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Amounts owed by group undertakings	142,005	58,883
Other debtors	13,111	8,338
Prepayments and accrued income	44,560	3,948
	199,676	71,169

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	10,022	4,692
Social security and other taxes	11,403	9,117
VAT	31,220	12,506
Other creditors	-	1,823
Accruals and deferred income	108,413	47,562
Accrued expenses	2,066	34,368
	163,124	110,068

continued...

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	277,125	42,462	10,255	329,842
Restricted funds				
General	21,514	4,416	(10,255)	15,675
TOTAL FUNDS	298,639	46,878	-	345,517

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	522,853	(480,391)	42,462
Restricted funds			
General	207,129	(202,713)	4,416
TOTAL FUNDS	729,982	(683,104)	46,878

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	216,684	19,932	40,509	277,125
Restricted funds				
General	44,288	17,735	(40,509)	21,514
TOTAL FUNDS	260,972	37,667	-	298,639

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,544	(477,612)	19,932
Restricted funds			
General	287,993	(270,258)	17,735
TOTAL FUNDS	785,537	(747,870)	37,667

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	216,684	62,394	50,764	329,842
Restricted funds				
General	44,288	22,151	(50,764)	15,675
TOTAL FUNDS	260,972	84,545	-	345,517

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,020,397	(958,003)	62,394
Restricted funds			
General	495,122	(472,971)	22,151
TOTAL FUNDS	1,515,519	(1,430,974)	84,545

continued...

16. RELATED PARTY DISCLOSURES

During the year the charity re-charged management costs of £24,000 (2024: £24,000) to KDC (Commercial) Ltd, the charity's subsidiary undertaking.

During the year ended 31 March 2025 KDC (Commercial) Ltd donated £91,214 (2024: £11,486) of its profits in the form of gift aid. As at 31 March 2025 £142,005 is due from KDC (Commercial Ltd (2024: £58,883).

The following trustees of the charity are also directors of KDC (Commercial Ltd):
Amanda Felstead
Nicola Pheasant
Irina Rodkina
Hilary Laidler

KDC NORTH WEST

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,922	846
Gift aid	91,214	11,486
	102,136	12,332
Investment income		
Deposit account interest	12,078	11,637
Charitable activities		
Managed accounts service	218,835	264,281
Direct payments support	118,592	119,624
Other income	47,212	11,670
Management charges	24,000	24,000
National lottery grant	129,669	126,923
TWO Grant	-	111,376
Other grants	77,460	103,694
	615,768	761,568
Total incoming resources	729,982	785,537
EXPENDITURE		
Charitable activities		
Project delivery costs	89,185	126,524
Travelling expenses	9,419	3,245
PFS charges	60,003	45,058
	158,607	174,827
Support costs		
Management		
Wages & employment costs	441,323	502,893
Other operating leases	2,064	2,089
Rates and water	1,518	1,430
Insurance	2,537	2,282
Light and heat	4,025	1,484
Carried forward	451,467	510,178

KDC NORTH WEST

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	451,467	510,178
Telephone	8,266	7,664
Postage and stationery	4,681	8,082
Advertising & marketing	-	160
Sundries	8,369	13,570
Premises expenses	10,154	2,820
Memberships & subscriptions	947	702
	483,884	543,176
Finance		
Bank charges	439	161
Information technology		
Computer & IT costs	12,308	9,176
Human resources		
Training & recruitment	4,941	2,484
Other		
Fixtures and fittings	1,864	859
Governance costs		
Accountancy and legal fees	17,363	8,956
Professional fees	3,698	8,231
	21,061	17,187
Total resources expended	683,104	747,870
Net income	46,878	37,667

KDC NORTH WEST

England & Wales - Charity number 1103477

Accounts

REGISTERED COMPANY NUMBER: 05002948 (England and Wales)
REGISTERED CHARITY NUMBER: 1103477

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

KNOWSLEY DISABILITY CONCERN

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

KNOWSLEY DISABILITY CONCERN

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for the Year Ended 31 March 2024

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KNOWSLEY DISABILITY CONCERN

Reference and Administrative Details
for the Year Ended 31 March 2024

TRUSTEES	Patricia Clewett Andrew Dunbar Amanda Felstead Steven Harding Hilary Laidler Alma Lunt Richard Murphy Joanne Parkes-Newton Stacia Petersen Nicola Pheasant Irina Rodkina Pamela Spall
COMPANY SECRETARY	Johanne Ross
REGISTERED OFFICE	263A Tarbock Road Huyton Knowsley L36 0SD
REGISTERED COMPANY NUMBER	05002948 (England and Wales)
REGISTERED CHARITY NUMBER	1103477
INDEPENDENT EXAMINER	Butterworth Barlow Chartered Accountants Butterworth Barlow House 10 Derby Street Prescot Liverpool Merseyside L34 3LG

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2024.

THE BOARD OF TRUSTEES

The Directors of KDC are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all of its obligations. The Board of Trustees currently consists of twelve Trustees and the quorum is three Trustees.

The Risk and Resources Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves; matters relating to human resources including staff remuneration, terms and conditions, policy and having an overview of risk for the organisation.

Trustees have overall control and responsibility for policy and major decision making with day-to-day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy which is reviewed and renewed annually.

<u>Membership of a wider network</u>

The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

o Knowsley MBC
o Knowsley Better Together Partnership
o Knowsley Carers Centre
o Knowsley Parent Carers Voice
o Healthwatch Knowsley
o One Knowsley
o Knowsley Older People's Voice
o Knowsley and St Helens Chambers of Commerce

o Better Lives (formerly KPAIS)
o The Knowsley Centre for Independent Living
o Tailored Advice Services in the Community (TASC)
o Sight & Mind

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC's community of interest.

The CEO is a member of the Health and Wellbeing Engagement Forum, the VCFSE networking forum and the VCFSE LCR Assembly (voluntary Sector Partnership for Liverpool City Region).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aims

Knowsley Disability Concern has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

(i) providing education services
(ii) providing advisory and support services

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

To see communities where all people are included, live independently and are valued as equal citizens.

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our values describe 'the way we do things around here' and are described as follows:

o People first - We treat everyone with kindness, empathy and respect
o Responsive - We deliver services that meet our customers' needs
o Innovative - We strive to improve through innovation, technology and processes
o Teamwork - We support each other, grow and learn together and have fun
o Passion - We strive for excellence and always go the extra mile

Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1. Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.

2. Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.

3. Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

4. Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full access to our environment
2. A fully accessible transport system
3. Technical Aids - Equipment
4. Accessible/adapted housing
5. Personal·Assistance (PA)
6. Inclusive education and training
7. An adequate income
8. Equal opportunities for employment
9. Appropriate and accessible information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and accessible heath care provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

PUBLIC BENEFIT

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those aims for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

o Disabled people are empowered and enabled to participate more fully in mainstream society
o Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities
o Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
o Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

ACHIEVEMENT AND PERFORMANCE

KDC achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002 as their single provider. The service enabled 190 people to join the scheme for the first time between April 2023 and March 2024 (previous year: 218) and provides ongoing support and advice for 891 current users (previous year 852) to continue to organise their care and support needs and comply with their responsibilities under the scheme. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility - KDC Connections - for people using direct payments to recruit and employ suitable personal assistants to deliver care and support to meet their needs.

- Provision of a Direct Payments Managed Accounts Service, tailored to meet the needs of individuals who are otherwise unable to access the scheme.

- Delivery of A Good Life service, a project led by KDC in partnership with three local community organisations, working together to help people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future.

- Provision of the 'Someone To Talk To' service (launched during the pandemic as part of A Good Life), offering telephone support and talking therapies to help combat isolation, anxiety and depression continues to develop and expand services. As a result of this service clients who received help through their crises have formed small social groups and check in with one another on a regular basis, providing support and combatting isolation.

- Continued provision of a small specialist counselling service delivered by professional counsellors for residents living with anxiety, depression and struggling to cope with daily life. Up to five clients are supported at any one time with referrals made internally through A Good Life service.

- Provision of an Appointeeship Service designed to support vulnerable people by claiming their full benefit entitlement and looking after their day-to-day finances.

- Provision of a general information, signposting, advocacy and advice telephone helpline and publication of newsletters, leaflets (including easy-read versions) and a website to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects, coproduction and surveys, and generally to speak-up as self-advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley. The BIG Group incorporates a range of activities, outings and regular events for people to socialise, build relationships and engage with the community. Other elements include the BIG Bingo and BIG Creative 'Messy Mondays' craft sessions, Chill and Chat social events as well as the more serious 'Speak up Don't be Silent!' campaign and support services aimed at tackling disability hate crime and mate crime in Knowsley.

- Delivery, as one of 9 partners, of the New Horizons inclusive employment programme aimed at those furthest away from the job market. Led by the Women's Organisation and launched in October 2020, KDC's project saw a total of 212 adults with learning disabilities move closer to securing paid work and continuous learning.

- Delivery of a range of community education programmes specifically designed to help adults with learning disabilities gain independence. Courses are accredited by the AQA awarding body, allowing learners to build a portfolio of achievements towards a recognised qualification. Sessions are normally delivered to small groups in community settings across Knowsley and are designed to be fun and interactive. Programmes provided during the year included:

- **The BIG pathway**, helping people to build self-confidence and skills to prepare for the world of work were incorporated into the New Horizons programme.
- **Managing my money**, improving financial inclusion and helping individuals to look after their finances independently, from recognising the value of coins and notes to opening and operating their own bank account. The course has been expanded to include food and sustainability topics and there is a monthly Science session that takes place to continue engagement with prior learners. 68 people completed the 6 week course during this period with 21 people engaging in the monthly sessions.
- **Basic maths and english skills**, designed to enable people gain a core skills qualification, were incorporated into the New Horizons programme.
- **The BIG science club**, designed to bring the world of chemistry to life through fun and interactive learning activities and 'kitchen-sink' exp eriments continued during this period.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes.

Delivery of Strategic Priorities and Objectives

Set out below are the priorities of the Charity and a summary of its progress in achieving them:

Direct Payments Support and Managed Accounts Services - Strategic priorities

1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully
2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs
3 More people across Merseyside have access to good support to use direct payments for personal health budgets
4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC's managed accounts services

KDC maintained and strengthened its position as lead for Direct Payments and Managed Accounts Service in Knowsley:

o Outcomes set out in the service specification for the Direct Payments Support Service continued to be met.
o User engagement continued through our support for the local direct payments user support group and closed Facebook groups offering peer support and shared experience for groups of both employers and PAs.

KDC continued to support the development of the PA marketplace and recruitment of trained and capable PAs in Knowsley. We have secured and delivered a Skills for Care ULO grant for 2023/24. Our overall aim was to increase the learning and development opportunities for Individual employers and PAs in Knowsley.

Our objectives were to;
- Increase knowledge, skills and confidence to attract, recruit, retain and manage PAs
- Improve recognition of the importance of PA training and development
- Create greater empowerment for people to self-direct their care and support
- Foster better working relationships between employers and PAs
- Develop more people with good skills in the pool of PAs available locally
- Increased confidence amongst the local PA workforce leading to further engagement in learning and development opportunities with improved employment prospects

- Increase in numbers of PAs choosing caring as a career and enhanced reputation of PAs as a well-trained, professional and valuable workforce.

- A free programme of e-learning for all PAs working in Knowsley was offered through Cherry Training and included: Food Hygiene, Medication Practice, Infection Control, Nutrition and Hydration and Autism Awareness.
- Facilitation of accredited at-home training for PAs to undertake the following courses within the employer's home in: Emergency First Aid at Work, Safer Handling of Medication and Epilepsy Awareness.

Overall, 209 PAs and Individual Employers participated in training during 2023/24.

KDC maintained its position as the provider of choice for personal health budget support services:

o Work continued throughout the year to develop partnerships with health teams across the region and improve pathways for people with continuing health needs to self-direct their care and support through direct payments.

Successful expansion of KDC's managed account service:

o The Managed Accounts Service continued to grow, handling 1,060 accounts in total during the year, a 16.1% increase from the previous year (913 accounts).

Learning Disabilities Services - Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential
2 Improve the quality of life of people with a learning disability in Knowsley
3 Improve health and wellbeing of people with learning disabilities in Knowsley

- KDC's range of Community Education programmes continued to grow, enabling more people to improve their skills, confidence and knowledge to increase their independence and move towards paid employment.
- KDC's BIG Group enabled people with learning disabilities in Knowsley to overcome problems of isolation and loneliness and continue to link into their community, improve their self-advocacy skills and receive support from their peers.
- KDC continues to develop new projects aimed at improving the health and wellbeing of adults with learning disabilities in Knowsley, and the Liverpool city region, including creative writing groups, the BIG Science Club, Plot to Plate, BIG Eco, Life Skills, Makaton, Languages for people with Learning Disabilities, and the men's and women's support groups.

A Good Life

KDC's 'A Good Life' project, launched in February 2020 enabled the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, (Better Lives, TASC and Sight & Mind) led by KDC, helped people deal with the immediate issue and worked with them to develop their ability to cope better, become more resilient, and rely less on statutory services.

Someone To Talk To

In April 2021, in response to COVID-19, after receiving a number of referrals for people suffering the effects of isolation, loneliness, depression and anxiety caused by the pandemic and exacerbated by the cost of living crisis, A Good Life launched the 'Someone to Talk To' service. Delivered alongside A Good Life by the Service Manager and sessional contractor, the service offers a confidential listening ear, emotional support and wellbeing advice as well as simply someone to offload anxiety, stress and even anger. Regular wellbeing keeping in touch calls are offered to support people to cope with the effects of isolation, depression, low mood, anxiety, and loneliness.

Counselling service

KDC's counselling service for Knowsley residents receives referrals through A Good Life and supports up to five clients at any one time and has supported 84 individuals to date.

Trading subsidiary - KDC (Commercial) Limited

The strategic objective associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, was to provide an additional income stream for the Charity to dilute the risk attached to grant funding.

Overall, the service did not experience any significant growth with Direct Payment customers and commercial clients being mostly stable during the year.

The payroll service continues to be a challenging and highly competitive service sector with low margins.

Employees and volunteers

KDC operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2024, the Charity employed 22 members of staff. Of the 22 staff, 9 work full-time (35 hours per week) and 13 work part-time (between 4 and 28 hours per week). KDC (Commercial) Limited employed 5 members of staff. Of the 5 staff, 4 work full-time (35 hours per week) and 1 works part time.

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings.

FINANCIAL REVIEW

Financial Review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2024.

The Statement of Financial Activities shows incoming resources of £785,537 (2023: £687,129) and outgoing resources of £747,870. (2023: £646,317) for the year ended 31 March 2024, resulting in an in-year surplus of £37,667 ((2023: £40,812). The total reserves held by the Charity at 31 March 2024 amounted to £298,639 of which restricted funds totalled £21,514. Therefore, unrestricted reserves amounted to £277,125 compared with £216,684 as at 31 March 2023.

Principal funding sources

During the period, the Charity derived 15% (2023: 10%) of its income from contracts with the Local Authority for the provision of services and .44% (2023: 51%) comprised grants and donations received. Earned income from primary purpose trading made up a further 34% (2023: 33%) and the Charity's trading subsidiary donations, made up 1% (2023: 5%) and totalled £11,486 (2023: £35,131) of its current year profits, in the form of gift aid.

Investment policy and objectives

Under its Memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a formal and comprehensive investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'.

FINANCIAL REVIEW

Reserves policy

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of the policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Knowsley Disability Concern's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

o The resources required to manage and adjust staffing levels across the charity and its trading subsidiary
o The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2024 has been calculated as £211,500.

At 31 March 2024, the level of accumulated unrestricted reserves stood at £277,125.

FUTURE PLANS

Strategic priorities are developed through meetings between trustees and staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision. Coproduction has become, and will remain, an important aspect of the way in which KDC develops its service offer for local people.

Following a staff and trustee 2024-27 Business Planning workshop, three overarching Strategic Priorities have been identified which provide a framework for the development of operational objectives and detailed action plans for the next 2/5 years.

These are:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

o Maintaining a blended offer for community education programmes and activities for adults with learning disabilities
o Streamlining of on-boarding processes through digital, on-line, sign-up
o Securing Autism-Friendly accreditation
o Design and delivery of new Direct Payments promotion and awareness raising campaign across Knowsley and beyond, building on previous promotion campaign
o Expand and improve information through increasing social media activity and visual/video materials.

2 Expand the range of service by type, targeting need as well as income generation, including:

o Sell community education programmes and activities for adults with learning disabilities
o Expand appointee service across Liverpool City Region.

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

o Increase take up of Managed Accounts Service in Liverpool and Greater Manchester.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Knowsley Disability Concern is a registered charity and a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

Approved by order of the board of trustees on 3 December 2024 and signed on its behalf by:

Steven Harding - Trustee

Independent examiner's report to the trustees of Knowsley Disability Concern ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Butterworth Barlow

Gavin Butterworth, F.C.A.

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

3 December 2024

KNOWSLEY DISABILITY CONCERN

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,332	-	12,332	35,296
Charitable activities	4				
Services provided		419,575	-	419,575	316,065
Funded activities		54,000	287,993	341,993	332,416
Investment income	3	11,637	-	11,637	3,352
Total		497,544	287,993	785,537	687,129
EXPENDITURE ON					
Charitable activities	5				
Services provided		477,612	-	477,612	363,804
Funded activities		-	270,258	270,258	282,513
Total		477,612	270,258	747,870	646,317
NET INCOME		19,932	17,735	37,667	40,812
Transfers between funds	15	40,509	(40,509)	-	-
Net movement in funds		60,441	(22,774)	37,667	40,812
RECONCILIATION OF FUNDS					
Total funds brought forward		216,684	44,288	260,972	220,160
TOTAL FUNDS CARRIED FORWARD		277,125	21,514	298,639	260,972

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	712	-	712	1,091
Investments	12	60	-	60	60
		772	-	772	1,151
CURRENT ASSETS					
Debtors	13	71,169	-	71,169	101,248
Cash at bank and in hand		288,601	48,165	336,766	182,267
		359,770	48,165	407,935	283,515
CREDITORS					
Amounts falling due within one year	14	(83,417)	(26,651)	(110,068)	(23,694)
NET CURRENT ASSETS		276,353	21,514	297,867	259,821
TOTAL ASSETS LESS CURRENT LIABILITIES		277,125	21,514	298,639	260,972
NET ASSETS		277,125	21,514	298,639	260,972
FUNDS	15				
Unrestricted funds				277,125	216,684
Restricted funds				21,514	44,288
TOTAL FUNDS				298,639	260,972

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2024 and were signed on its behalf by:

Nicola Pheasant - Trustee

The notes form part of these financial statements

KNOWSLEY DISABILITY CONCERN

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	143,342	(49,261)
Net cash provided by/(used in) operating activities		143,342	(49,261)
Cash flows from investing activities			
Purchase of tangible fixed assets		(480)	(1,492)
Interest received		11,637	3,352
Net cash provided by investing activities		11,157	1,860
Change in cash and cash equivalents in the reporting period		154,499	(47,401)
Cash and cash equivalents at the beginning of the reporting period		182,267	229,668
Cash and cash equivalents at the end of the reporting period		336,766	182,267

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	37,667	40,812
Adjustments for:		
Depreciation charges	859	2,754
Interest received	(11,637)	(3,352)
Decrease/(increase) in debtors	30,079	(873)
Increase/(decrease) in creditors	86,374	(88,602)
Net cash provided by/(used in) operations	143,342	(49,261)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	182,267	154,499	336,766
	182,267	154,499	336,766
Total	182,267	154,499	336,766

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements
The financial statements contain information about Knowsley Disability Concern as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

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 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.

Allocation and apportionment of costs
Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	-	25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gift aid
Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	846	165
Gift aid	11,486	35,131
	12,332	35,296

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	11,637	3,352

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Managed accounts service	Services provided	264,281	203,602
Direct payments support	Services provided	119,624	64,025
Other income	Services provided	11,670	8,012
Management charges	Services provided	24,000	40,426
National lottery grant	Funded activities	126,923	178,136
TWO Grant	Funded activities	111,376	67,632
Other grants	Funded activities	103,694	86,648
		761,568	648,481

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Services provided	48,303	429,309	477,612
Funded activities	126,524	143,734	270,258
	174,827	573,043	747,870

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Services provided	399,442	161	9,176
Funded activities	143,734	-	-
	543,176	161	9,176

	Human resources £	Other £	Governance costs £	Totals £
Services provided	2,484	859	17,187	429,309
Funded activities	-	-	-	143,734
	2,484	859	17,187	573,043

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	859	2,754
Other operating leases	2,089	1,726

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2023: £nil) were paid to trustees during the year.

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	502,893	414,162
	502,893	414,162

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Engaged in charitable activities	17	16
Engaged in management and administration	5	4
	22	20

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,296	-	35,296
Charitable activities			
Services provided	316,065	-	316,065
Funded activities	-	332,416	332,416
Investment income	3,352	-	3,352
Total	354,713	332,416	687,129
EXPENDITURE ON			
Charitable activities			
Services provided	363,804	-	363,804
Funded activities	-	282,513	282,513
Total	363,804	282,513	646,317
NET INCOME/(EXPENDITURE)	(9,091)	49,903	40,812
Transfers between funds	28,657	(28,657)	-
Net movement in funds	19,566	21,246	40,812
RECONCILIATION OF FUNDS			
Total funds brought forward	197,118	23,042	220,160
TOTAL FUNDS CARRIED FORWARD	216,684	44,288	260,972

continued...

11. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2023	45,813
Additions	480
At 31 March 2024	46,293
DEPRECIATION	
At 1 April 2023	44,722
Charge for year	859
At 31 March 2024	45,581
NET BOOK VALUE	
At 31 March 2024	712
At 31 March 2023	1,091

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	60
NET BOOK VALUE	
At 31 March 2024	60
At 31 March 2023	60

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

KDC (Commercial) Ltd
Registered office: 263A Tarbock Road, Huyton, Liverpool, L36 0SD
Nature of business: Payroll service provider

Class of share:	% holding
Ordinary	100

	31.3.24 £	31.3.23 £
Aggregate capital and reserves	11,412	11,276
Profit/(loss) for the year	136	(597)

The subsidiary is a trading enterprise engaging in-trades to raise funds for the charitable activities of the holding company and donates its entire taxable trading profit to the holding company by way of gift.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	-	30
Amounts owed by group undertakings	58,883	39,762
Other debtors	8,338	4,058
VAT	-	1,730
Prepayments and accrued income	3,948	55,668
	71,169	101,248

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	4,692	13,627
Social security and other taxes	9,117	8,496
VAT	12,506	-
Other creditors	1,823	1,571
Accruals and deferred income	47,562	-
Accrued expenses	34,368	-
	110,068	23,694

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	216,684	19,932	40,509	277,125
Restricted funds				
General	44,288	17,735	(40,509)	21,514
TOTAL FUNDS	260,972	37,667	-	298,639

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	497,544	(477,612)	19,932
Restricted funds			
General	287,993	(270,258)	17,735
TOTAL FUNDS	785,537	(747,870)	37,667

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	197,118	(9,091)	28,657	216,684
Restricted funds				
General	23,042	49,903	(28,657)	44,288
TOTAL FUNDS	220,160	40,812	-	260,972

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	354,713	(363,804)	(9,091)
Restricted funds			
General	332,416	(282,513)	49,903
TOTAL FUNDS	687,129	(646,317)	40,812

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	197,118	10,841	69,166	277,125
Restricted funds				
General	23,042	67,638	(69,166)	21,514
TOTAL FUNDS	220,160	78,479	-	298,639

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	852,257	(841,416)	10,841
Restricted funds			
General	620,409	(552,771)	67,638
TOTAL FUNDS	1,472,666	(1,394,187)	78,479

16. RELATED PARTY DISCLOSURES

During the year the charity charged rent of £600 (2023: £600) and re-charged management costs of £23,400 (2023: £39,826) to KDC (Commercial) Limited, the charity's subsidiary undertaking.

During the year ended 31 March 2024 KDC (Commercial) Limited donated £11,486 (2023: £35,131) of its profits in the form of gift aid. As at 31st March 2024 £58,883 is due from KDC (Commercial Limited (2023: £39,762).

The following trustees of the charity are also directors of KDC (Commercial Ltd):
Amanda Felstead
Nicola Pheasant
Irina Rodkina
Hilary Laidler

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	846	165
Gift aid	11,486	35,131
	12,332	35,296
Investment income		
Deposit account interest	11,637	3,352
Charitable activities		
Managed accounts service	264,281	203,602
Direct payments support	119,624	64,025
Other income	11,670	8,012
Management charges	24,000	40,426
National lottery grant	126,923	178,136
TWO Grant	111,376	67,632
Other grants	103,694	86,648
	761,568	648,481
Total incoming resources	785,537	687,129
EXPENDITURE		
Charitable activities		
Project delivery costs	126,524	122,506
Travelling expenses	3,245	3,437
PFS charges	45,058	33,378
	174,827	159,321
Support costs		
Management		
Wages & employment costs	502,893	414,162
Other operating leases	2,089	1,726
Rates and water	1,430	1,203
Insurance	2,282	2,344
Light and heat	1,484	2,559
Telephone	7,664	6,816
Postage and stationery	8,082	6,890
Advertising & marketing	160	728
Sundries	13,570	2,263
Carried forward	539,654	438,691

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

	31.3.24 £	31.3.23 £
Management		
Brought forward	539,654	438,691
Premises expenses	2,820	8,054
Memberships & subscriptions	702	1,392
	543,176	448,137
Finance		
Bank charges	161	125
Information technology		
Computer & IT costs	9,176	9,486
Human resources		
Training & recruitment	2,484	6,791
Other		
Fixtures and fittings	859	2,754
Governance costs		
Accountancy and legal fees	8,956	17,219
Professional fees	8,231	2,484
	17,187	19,703
Total resources expended	747,870	646,317
Net income	37,667	40,812

KDC NORTH WEST

England & Wales - Charity number 1103477

Accounts

Charity number: 1103477

Company registration number: 05002948

Knowsley Disability Concern

Company Limited by Guarantee

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

KNOWSLEY DISABILITY CONCERN

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YEAR ENDED 31 MARCH 2023

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KNOWSLEY DISABILITY CONCERN

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

Incorporated on 23 December 2003, Knowsley Disability Concern is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Registered charity name	Knowsley Disability Concern (also known as KDC)
Company registration number	05002948
Charity registration number	1103477
Registered Office	263A Tarbock Road Huyton Knowsley L36 OSD
Telephone	0151 480 4090
Directors and Trustees	Steven John Harding Richard Murphy Alma Lunt Andy Dunbar Amanda Felstead Pamela Spall Stacia Pettersen Hilary Laidler Joanne Parkes-Newton Nicola Pheasant Tricia Clewett Irina Rodkina James Walker Daisie Henshall-Brown (Resigned 26 July 2023)
Chief Executive Officer	Karl Pearce (to 10 May 2022) Andrew Gilbert (Interim 11 May 2022 to 28 February 2023) Julie Fadden (Appointed 1 March 2023)
Secretary	Johanne Ross
Independent Examiner	Matthew Brown, CPFA Adding Value Consultancy Ltd Bluecoat Chambers School Lane Liverpool L1 3BX
Bankers	Santander, Bootle

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2023.

Structure, governance and management
Knowsley Disability Concern (KDC) is a charitable company limited by guarantee and was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

In April 2013, the Charity established a separate trading subsidiary, KDC (Commercial) Limited, registered in England with company number 08489813, which assumed the delivery of payroll services to individual employers of personal care assistants. The aggregate amount of the holding company's investment in its subsidiary is £60, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary.

The Board of Trustees

The Directors of KDC are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all its obligations. The Board of Trustees currently consists of fourteen Trustees and the quorum is three Trustees.

The Finance Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves.

The Personnel Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters relating to human resources, including staff remuneration, terms and conditions. It is responsible for the Charity's human resources strategy, policies and performance management of personnel and volunteers, making recommendations to the Board as and when required. Pay and remuneration for key management personnel is approved by the Personnel Committee based on recommendations by the CEO and in line with staff pay structures.

Trustees have overall control and responsibility for policy and major decision making with day-to-day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy which is reviewed and renewed annually.

Membership of a wider network
The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

- Knowsley MBC
- Knowsley Better Together Partnership
- Knowsley Carers Centre
- Knowsley Parent Carers Voice
- Healthwatch Knowsley
- One Knowsley
- Knowsley Older People's Voice
- Knowsley and St Helens Chambers of Commerce
- Better Lives (formerly KPAIS)
- The Knowsley Centre for Independent Living
- Tailored Advice Services in the Community (TASC)
- Sight & Mind

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC's community of interest.
The CEO is a member of the Health and Wellbeing Engagement Forum, the VCFSE networking forum, the VCFSE LCR Assembly (voluntary Sector Partnership for Liverpool City Region).

Objectives and activities

Aims
Knowsley Disability Concern has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

(i) providing education services
(ii) providing advisory and support services

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

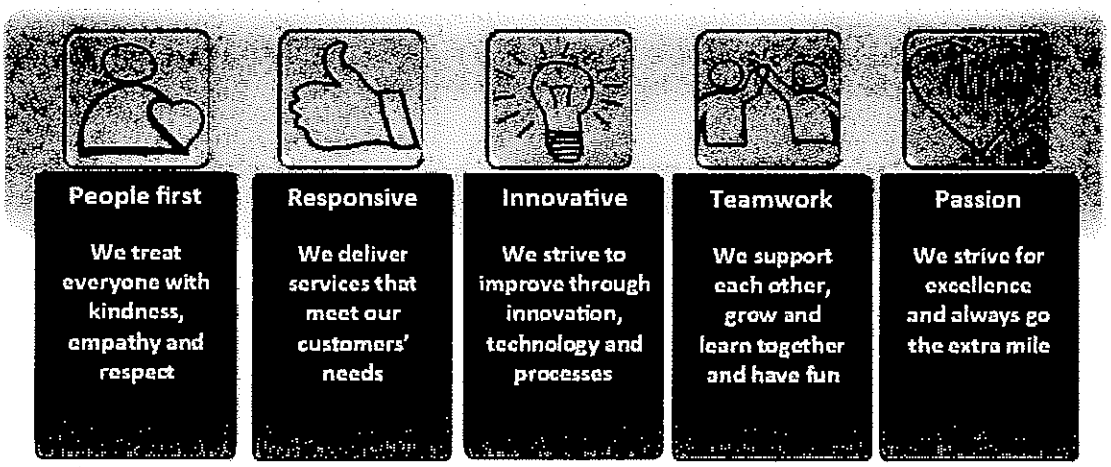
To see communities where all people are included, live independently and are valued as equal citizens

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our Values describe *'the way we do things around here'* and are described as follows:



Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1 Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.

2 Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.

3 Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

4 Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full Access to our environment
2. A fully accessible Transport system.
3. Technical Aids – Equipment
4. Accessible/adapted Housing
5. Personal Assistance
6. Inclusive Education and Training
7. An adequate Income
8. Equal opportunities for Employment
9. Appropriate and accessible Information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and Accessible Heath Care Provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

Public Benefit

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those alms for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

- Disabled people are empowered and enabled to participate more fully in mainstream society
- Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities.
- Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
- Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

Achievements and performance

KDC achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002 as their single provider. The service enabled 218 people to join the scheme for the first time between April 2022 and March 2023 (previous year: 270) and provides ongoing support and advice for 852 current users (previous year also 852) to continue to organise their care and support needs and comply with their responsibilities under the scheme. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility - KDC Connections - for people using direct payments to recruit and employ suitable personal assistants to deliver care and support to meet their needs.

- Provision of a Direct Payments Managed Accounts Service, tailored to meet the needs of individuals who are otherwise unable to access the scheme. Managed Account clients comprise individuals using direct payments from Knowsley MBC (74%), Liverpool City Council (22%) and other local authorities (4%).

- Delivery of A Good Life service, a project led by KDC in partnership with three specialist local community organisations, working together to help people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future.
- Provision of the 'Someone To Talk To' service (launched during the pandemic as part of A Good Life), offering telephone support and talking therapies to help combat isolation, anxiety and depression continues to develop and expand services.

  As a result of this service clients who received help through their crises have formed small social groups and check in with one another on a regular basis, providing support and combatting isolation.

- Continued provision of a small specialist counselling service delivered by professional counsellors for residents living with anxiety, depression and struggling to cope with daily life. Up to five clients are supported at any one time with referrals made internally through A Good Life service.

- Provision of an Appointeeship Service designed to support vulnerable people by claiming their full benefit entitlement and looking after their day-to-day finances.

- Provision of a general information, signposting, advocacy and advice telephone helpline and publication of newsletters, leaflets, including easy-read versions, and a website, to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling up to 257 people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects, coproduction and surveys, and generally to speak-up as self- advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley. The BIG Group incorporates a range of activities, outings and regular events for people to socialise, build relationships and engage with the community. Other elements include the BIG Bingo and BIG Creative 'Messy Mondays' craft sessions as well as the more serious 'Speak up Don't be Silent!' campaign and support services aimed at tackling disability hate crime and mate crime in Knowsley. As restrictions eased hybrid and face to face meetings started to take place including Messy Monday's and Chill and Chat social events.

- Delivery, as one of 9 partners, of the Liverpool City Region's New Horizons inclusive employment programme aimed at those who are furthest away from the job market. Led by the Women's Organisation and launched in October 2020, KDC's project will see a total of 180 adults with learning disabilities move closer to securing paid work and continuous learning over three years. The programme is funded through a £4m European Social Fund grant which ends in December 2023

- Organisation and facilitation of the 'Stories' reading groups allowing adults with learning disabilities to engage together through literature, improve confidence and broaden horizons.

- Delivery of a range of community education programmes specifically designed to help adults with learning disabilities gain independence. Courses are accredited by the AQA awarding body, allowing leaners to build a portfolio of achievements towards a recognised qualification. Sessions are normally delivered to small groups in community settings across Knowsley and are designed to be fun and interactive. Programmes provided during the year included:

  - ***The BIG Pathway,*** helping people to build self-confidence and skills to prepare for the world of work were incorporated into the New Horizons programme.
  - ***Managing my Money,*** improving financial inclusion and helping individuals to look after their finances independently, from recognising the value of coins and notes to opening and operating their own bank account. The course has been expanded to include food and sustainability topics and there is a monthly Science session that takes place to continue engagement with prior learners. 68 people completed the 6 week course during this period with 21 people engaging in the monthly sessions.

- ***Basic Math's and English*** skills, designed to enable people gain a core skills qualification, were incorporated into the New Horizons programme.
- ***The BIG Science Club,*** designed to bring the world of chemistry to life through fun and interactive learning activities and 'kitchen-sink' experiments continued during this period.
- ***Focused Training for the Future,*** is a new project funded by ESF Community Grants up to the end of May 2022 which was extended to September 2022 with additional funding. It is a 12 week programme focusing on budgeting, sustainability, behaviour management, gardening and job skill development activities for adults with learning disabilities living in Knowsley and the surrounding areas. The project is based in the garden and classroom at KDC.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service-provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes. At the end of March 2023 there were 931 clients receiving this service, compared to 928 at the end of the previous year.

Delivery of Strategic Priorities and Objectives

Set out below are the priorities of the Charity and a summary of its progress in achieving them:

Direct Payments Support and Managed Accounts Services- Strategic priorities

1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully

2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs

3 More people across Merseyside have access to good support to use direct payments for personal health budgets

4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC's managed accounts services

1 KDC maintained and strengthened its position as lead for Direct Payments and Managed Accounts Service in Knowsley:

- Outcomes set out in the service specification for the Direct Payments Support Service continued to be met. At the end of the year, the number of people supported to use the scheme was reported at 852.
- User engagement continued through our support for the local direct payments user support group and closed Facebook groups offering peer support and shared experience for groups of both employers and PAs.

2 KDC continued to support the development of the PA marketplace and recruitment of trained and capable PAs in Knowsley

- A free programme of e-learning for all PAs working in Knowsley was offered through Cherry Training and included - Dementia Awareness; Anxiety; Epilepsy Awareness; Stroke Awareness; Nutrition and Hydration, Fire Safety; Infection Control; Depression; Diabetes Awareness and Person Centered Care.

- Facilitation of accredited at-home training for PAs to undertake the following courses within the employer's home in - Emergency First Aid at Work; Moving and Handling Risk Assessment and Personal Plan and Moving and Handling People (linked to the risk Assessment and plan).

3 KDC maintained its position as the provider of choice for personal health budget support services:

- Work continued throughout the year to develop partnerships with health teams across the region and improve pathways for people with continuing health needs to self-direct their care and support through direct payments.

4 Successful expansion of KDC's managed account service:

- The Managed Accounts Service continued to grow, handling 1,060 accounts in total during the year, a 16.1% increase from the previous year (913 accounts).

Learning Disabilities Services - Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential

2 Improve the quality of life of people with a learning disability in Knowsley

3 Improve health and wellbeing of people with learning disabilities in Knowsley

1 KDC's range of Community Education programmes continued to grow, enabling more people to improve their skills, confidence and knowledge to increase their independence and move towards paid employment. KDC was approved as a delivery partner in a consortium of 9 organisations, led by the Woman's Organisation, to deliver New Horizons, a £4m Work Programme for the DWP. The programme is set to run until December 2023.

2 KDC's BIG Group enabled people with learning disabilities in Knowsley to overcome problems of isolation and loneliness and continue to link into their community, improve their self-advocacy skills and receive support from their peers.

3 KDC continues to develop new projects aimed at improving the health and wellbeing of adults with learning disabilities in Knowsley, and the Liverpool city region, including creative writing groups, the BIG Science Club, Plot to Plate, BIG Eco, Life Skills, Makaton, Languages for people with Learning Disabilities, and the men's and women's support groups.

A Good Life

KDC's 'A Good Life' project, launched in February 2020 enabled the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, (Better Lives, TASC and Sight & Mind) led by KDC, helped people deal with the immediate issue and worked with them to develop their ability to cope better, become more resilient, and rely less on statutory services. The project was awarded continuation funding in January 2023 for a further 3 years.

Someone To Talk To

In April 2021, in response to COVID-19, after receiving a number of referrals for people suffering the effects of isolation, loneliness depression and anxiety caused by the pandemic and exacerbated by the cost of living crisis, A Good Life launched the 'Someone to Talk To' service. Delivered alongside A Good Life by the Service Manager and sessional contractor, the service offers a confidential listening ear, emotional support and wellbeing advice as well as simply someone to offload anxiety, stress and even anger. Regular wellbeing, keeping in touch, calls are offered to support people to cope with the effects of isolation, depression, low mood, anxiety, and loneliness.

Counselling service

KDC's counselling service for Knowsley residents receives referrals through A Good Life and supports up to five clients at any one time.

Trading subsidiary - KDC (Commercial) Limited

The strategic objective associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, was to provide an additional income stream for the Charity to dilute the risk attached to grant funding.

Overall, the service did not experience any significant growth with Direct payment customers and commercial clients being mostly stable during the year.

The payroll service continues to be a challenging and highly competitive service sector with low margins.

Employees and volunteers

KDC operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2023, the Charity employed 21 members of staff. Of the 21 staff, 14 work full-time (35 hours per week) and 7 work part-time (between 4 and 28 hours per week). KDC (Commercial) Limited employed 8 members of staff. Of the 8 staff, 5 work full-time (35 hours per week) and 3 work part time (.between 10 and 28 hours per week)

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings. KDC has held the Investors in People Standard since first assessed in 2013 and accreditation at was confirmed following a review in October 2022.

Financial review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2023. The Statement of Financial Activities shows incoming resources of £646,703 (2022 £624,708) and outgoing resources of £605,891 (2022 £602,625) for the year ending 31 March 2023, resulting in an in-year surplus of £40,811 (2022: £22,083). The total reserves held by the Charity at 31 March 2023 amounted to £260,971, of which restricted funds totaled £44,287. Therefore, unrestricted reserves amounted to £216,684 compared with £197,118 as at 31 March 2022.

Principal Funding Sources

During the period, the Charity derived 9.9% (2022: 11%) of its income from contracts with the Local Authority for the provision of services and 51.4% (2022: 57%) comprised grants and donations received. Earned income from primary purpose trading made up a further 33.2% (2022: 26%) and the Charity's trading subsidiary donations, made up 5.4% (2022: 6%) and totaled £35,131 (2022: £39,218) of its current year profits, in the form of gift aid.

Investments Policy and Performance

Under its Memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a formal and comprehensive investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'.

Risk Management and Internal Control

The Board of Trustees is responsible for overseeing the implementation and maintenance of sound systems and procedures to enable the Charity to accurately foresee and manage risk effectively.

Constant horizon scanning and monitoring of local strategy and national drivers, forms an essential part of the business planning process and therefore enables any new risks, to which the charity may become exposed to be identified along with activities to manage or mitigate such. The process for setting the Charity's annual strategic plan includes the establishment and implementation of systems and procedures to mitigate risks.

The latest Risk Review undertaken in May 2023 identified principle strategic risks and uncertainties to which KDC is exposed, as follows:

- Delivery of services which do not achieve full cost recovery;
- Operating within an increasingly challenging economic environment where availability of charitable funding is reducing whilst delivery costs are increasing;
- Changes in national policy which may either adversely affect funding streams or shift the focus of, and demand for, KDC services;
- Challenges in maintaining service quality due to the inability to attract or retain skilled staff;
- The ability to provide appropriate premises suitable for delivery and future growth.

The Charity is open to the usual financial risks of any organisation and has in place the standard controls to minimise these risks, as guided by the Charity Commission. All staff and volunteers are subject to checks under the Disclosure and Barring Service. The Charity's Reserves Policy sets out a mechanism for the management of financial risk by ensuring sufficient liquidity is available to meet foreseeable needs.

Internal controls over all forms of commitment and expenditure are governed by standing financial instructions to ensure accountability and aid efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Board of Trustees.
The CEO takes responsibility to consistently raise awareness to ensure that health and safety is an integral part of daily working life.

Reserves Policy and Performance

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Knowsley Disability Concern's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- The resources required to manage and adjust staffing levels across the charity and its trading subsidiary
- The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2023 has been calculated as £164,000.

At 31 March 2023, the level of accumulated unrestricted reserves stood at £216,684, however, of this, £96 is committed to fixed assets. Therefore, at 31 March 2023, the Charity had available free reserves of £216,588, representing a surplus of £ 52,588 against the minimum target level

Plans for the future

Strategic priorities are developed through meetings between Trustees and Staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision. Coproduction has become, and will remain, an important aspect of the way in which KDC develops its service offer for local people.

Following a staff and trustee 2024-27 Business Planning workshop held in May 2023, three overarching Strategic Priorities have been identified which provide a framework for the development of operational objectives and detailed action plans for the next 2/5 years.

These are:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

- Maintaining a blended offer for community education programmes and activities for adults with learning disabilities
- Streamlining of on-boarding processes through digital, on-line, sign-up
- Securing Autism-Friendly accreditation
- Design and delivery of new Direct Payments promotion and awareness raising campaign across Knowsley and beyond, building on previous promotion campaign
- Expand and improve information through increasing social media activity and visual/video materials

2 Expand the range of service by type, targeting need as well as income generation, including:

- Sell community education programmes and activities for adults with learning disabilities
- Develop Time Banking in Knowsley through a pilot project delivered by KDC
- Expand Appointee service across Liverpool City Region

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

- Increase take up of Managed Accounts Service in Liverpool and Greater Manchester.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

Trustees' responsibilities for the financial statements

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the trustees:

Steven Harding
Chair of Trustees

Date: 31 October 2023

KNOWSLEY DISABILITY CONCERN

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on our examination of the accounts for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MB

Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date: 8/11/23

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
Income From:		£	£	£	£
Donations and legacies	3	35,296	-	35,296	66,623
Charitable activities	4	275,639	332,416	608,055	555,088
Other Trading Activities		0	-	-	600
Investments	5	3,352	-	3,352	778
Other Income		-	-	-	1,619
Total Income		314,287	332,416	646,703	624,708
Expenditure On:					
Charitable Activities	6	323,377	282,514	605,891	602,625
Total Expenditure		323,377	282,514	605,891	602,625
Net income (expenditure) and Net movement in funds		**(9,091)**	**49,903**	**40,812**	**22,083**
Transfers between funds	15	28,657	(28,657)	-	-
Net movement in funds		19,566	21,246	**40,812**	22,083
Fund balances brought forward		197,118	23,042	**220,160**	198,077
Fund balances carried forward		**216,684**	**44,288**	**260,972**	**220,160**

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

KNOWSLEY DISABILITY CONCERN

BALANCE SHEET
AS AT 31 MARCH 2023

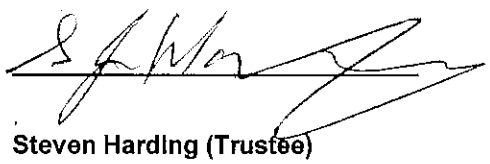
Company Registration Number: 05002948

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	10		1,091		2,353
Investments	11		60		60
			1,151		2,413
CURRENT ASSETS					
Debtors	12	101,248		100,376	
Cash at Bank and in hand		182,267		229,668	
		283,515		330,044	
CREDITORS					
Amounts falling due within one year	13	(23,694)		(112,297)	
NET CURRENT ASSETS			259,821		217,747
TOTAL ASSETS LESS CURRENT LIABILITIES			260,972		220,160
FUNDS					
Restricted Funds	16		44,288		23,042
Unrestricted Funds	16		216,684		197,118
TOTAL FUNDS			260,972		220,160

For the year ended 31 March 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:
The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the Board and authorised for issue on the 31 October 2023 and are signed on their behalf by:



Steven Harding (Trustee)

KNOWSLEY DISABILITY CONCERN

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023	2022
Cash Flow from Operating Activities		£	£
Cash generated from operations	**19**	(49,261)	3,063
Cashflow from Investing Activities			
Purchase of tangible fixed assets		(1,492)	(2,180)
Investment income received		3,352	778
Net Cash (used in)/generated from investing activities		1,860	(1,402)
Net cash used in financing activities		-	-
Net increase (decrease) in cash in the year		**(47,401)**	1,661
Cash and cash equivalents at the start of the year		229,668	228,007
Cash and cash equivalents at the end of the year		**182,267**	229,668

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. The registered office is as stated on page 1.

Basis of accounting

The financial statements have been prepared in accordance with 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) issued October 2019, the Charities Act 2011 and the Companies Act 2006.

Knowsley Disability Concern meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

At the time of approval of the financial statements, the trustees have considered the charity's financial position and performance. The trustees are continuing to monitor developments and all emerging risks regarding inflation, the cost of living crisis, and the impact of the COVID-19 pandemic.

The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the financial year to date, the management accounts forecast for the remainder of the financial year, the rolling cash flow forecast, and future funding commitments.

As a result, the trustees are confident about the financial future of the charity and satisfied that these accounts are prepared on a going concern basis.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

1 Accounting policies (continued)

Resources expended and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities includes the costs of charitable activities undertaken directly to further the purposes of the charity and their associated support costs.

Allocation of support and governance costs
Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Items of less than £1,000 are not capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment	-	25% straight line

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Gift Aid
Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

Operating leases
Rentals payable are charged on a time basis over the lease term.

Pension costs
Pension costs represent payments made to private pension schemes which are charged as an expense as they fall due.

Taxation
As a recognised charity, the company is exempt from income and corporation tax to the extent that the income and gains are applicable to charitable purposes only.

Consolidation
The charity's accounts do not include the results of the trading subsidiary as the group qualifies as small, as defined by The Charities Act.

2 Judgements and key sources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the accounts.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Donations and Legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Gift aid from trading subsidiary	35,131	-	35,131	39,218
Gift in kind - rent	-	-	-	5,900
KMBC Coronavirus Community Fund Grant	-	-	-	8,100
Other Donations and grants	165	-	165	60
	35,296		35,296	66,623
Total for 2022	45,178	21,445	66,623	66,341

4 Incoming resources from charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Managed Accounts Service	203,602	-	203,602	163,194
Direct Payments Support (Income from SLA/Contracts)	64,025	-	64,025	70,565
FACE	4,737	-	4,737	-
Sir Jules Thorn Charitable Trust	2,000	-	2,000	-
Placement and Session Delivery Fees	1,275	-	1,275	560
The National Lottery (A Good Life)	-	162,798	162,798	-
EU/The Woman's Organisation (TWO)	-	67,632	67,632	-
The National Lottery (Counselling)	-	15,338	15,338	-
Workers Education Association	-	19,004	19,004	-
Skills for Care	-	18,951	18,951	-
Knowsley Metropolitan Borough Council	-	10,000	10,000	-
The National Lottery (Someone To Talk To)	-	6,878	6,878	-
Pilkington Charitable Trust	-	6,000	6,000	-
Eleanor Rathbone	-	5,000	5,000	-
Nineveh Trust	-	4,897	4,897	-
Liverpool City Region	-	4,587	4,587	-
PH Holt	-	3,060	3,060	-
LCVS CIF Grant	-	2,500	2,500	-
Royal Society of Chemistry	-	1,972	1,972	-
Forest Recruitment	-	1,000	1,000	-
LCVS	-	1,000	1,000	-
Pathways Association	-	800	800	-
Leeds Building Society	-	700	700	-
One Knowsley	-	300	300	-
Kickstart grant	-	-	-	7,565
Misc. restricted income projects	-	-	-	12,256
Managing My Money grant	-	-	-	14,473
A Good Life grant	-	-	-	128,212
TWO New Horizons grant	-	-	-	63,264
Big Science Club grant	-	-	-	11,384
Big Garden project grant	-	-	-	354
Big Group grant	-	-	-	23,125
Counselling service	-	-	-	4,020
Someone To Talk To grant	-	-	-	2,984
Big Pathway grant	-	-	-	22,125
Stories grant	-	-	-	31,007
	275,639	**332,416**	**608,055**	**555,088**

This year the full breakdown of grant per funder has been shown, whereas previously they have been grouped by project

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Managed Accounts Service	163,194	-	163,194	138,690
PHB Service Fees	-	-	-	125
Placement fees	560	-	560	-
Direct Payments Support	70,565	-	70,565	56,700
Money In Mind grant	-	-	-	2,500
Managing My Money grant	-	14,473	14,473	5,815
Henry Smith grant	-	-	-	58,100
A Good Life grant	-	128,212	128,212	149,849
New Horizons grant	-	63,264	63,264	28,757
BIG Science Club grant	-	11,384	11,384	1,498
Maths and English Project grant	-	-	-	9,996
National Lottery grant	-	-	-	1,308
BIG Garden Project grant	-	354	354	-
BIG Group grant	-	23,125	23,125	-
Counselling service	-	4,020	4,020	-
Someone To Talk To grant	-	2,984	2,984	-
BIG Pathway grant	-	22,125	22,125	-
Stories grant	-	31,007	31,007	-
Kickstart grant	7,565	-	7,565	-
Misc Restricted income projects	-	12,256	12,256	-
	241,884	313,204	555,088	453,338

5 Investment Income

	2023	2022
	£	£
Interest Received	3,352	778

6 Expenditure on charitable activities

	Management Allocation	Direct staff costs	Other direct costs	Support & governance costs	Total Funds	Total Funds
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
Appointeeship Service	6,543	26,691	1,408		34,642	21,250
Managed Accounts	13,659	57,254	31,819		102,732	90,367
Direct Payments Support	17,791	85,370	2,433		105,594	124,975
ESF (Big Pathway)	6,761	26,324	0		33,085	47,527
Money In Mind	0	0	0		0	0
Managing my Money	1,736	5,939	327		8,003	14,355
Big Garden Project	10,647	24,735	1,699		37,081	354
The Big Group	0	810	0		810	60,748
Learning and Development	0	2,000	0		2,000	
Easy read Service	0	0	0		0	0
Maths and English project	0	0	51		51	0
A Good Life	8,383	33,126	111,925		153,434	128,212
Counselling	0	0	4,680		4,680	4,020
Stories	3,505	12,008	19		15,532	32,334
New Horizons	18,666	59,710	3,634		82,010	86,931
Big Science Club	1,943	0	19		1,962	2,286
Someone to talk to	2,253	5,021	4,694		11,967	2,984
Other restricted projects	0	0	1,758		1,758	6,530
Skills for care	0	0	9,189		9,189	13,345
Core running costs				41,787	41,787	10,657
Recharged to subsidiary				(40,426)	(40,426)	(44,250)
Apportioned to projects/services					0	0
	91,888	**338,988**	**173,654**	**1,361**	**605,891**	602,625
Total 2022		476,547	159,671	(33,593)	602,625	460,122
Analysis by fund:						
Unrestricted funds					323,377	399,626
Restricted funds					282,513	202,999
					605,891	602,625

Funds belonging to the charity have been used for the purchase of insurance to protect the charity form loss arising for the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The cost of this insurance was £184 (2022: £131).

Expenditure on charitable activities – previous year

	Direct staff costs	Other direct costs	Support & governance costs	Total Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Appointeeship Service	17,883	3,367	-	21,250	-
Managed Accounts	72,481	17,886	-	90,367	97,505
ESF (Big Pathway)	45,330	2,197	-	47,527	41,109
Direct Payments Support	111,907	13,068	-	124,975	81,978
Money In Mind	-	-	-	-	2,500
Managing my Money	12,227	2,128	-	14,355	27,558
The Big Group	56,234	4,514	-	60,748	32,641
Easy read Service	-	-	-	-	9,996
Maths and English project	-	-	-	-	149,849
A Good Life	37,659	90,553	-	128,212	1,308
Counselling	-	4,020	-	4,020	6,297
Stories	30,221	2,113	-	32,334	2,040
New Horizons	79,628	7,303	-	86,931	1,498
Big Science Club	2,012	274	-	2,286	4,890
Someone to talk to	2,444	540	-	2,984	-
Big Garden Project	8	346	-	354	-
Other restricted projects	2,056	4,474	-	6,530	-
Skills for care	6,457	6,888	-	13,345	-
Core running costs	-	-	10,657	10,657	12,664
Recharged to subsidiary	-	-	(44,250)	(44,250)	(11,709)
	476,547	159,671	(33,593)	602,625	460,122

7 Analysis of support and governance costs

	2023	2022
	£	£
Wages and salaries	75,253	(13,602)
Other staff costs, expenses and consumables	2,856	-
Premises costs	15,772	3,046
IT costs	16,688	8,376
Consumables	3,897	8,312
Consultancy, legal and accountancy fees	17,265	4,525
	(130,370)	(44,250)
	1,361	(33,593)

8 Net (incoming)/outgoing resources

	2023	2022
Net resources are stated after charging/(crediting):	**£**	£
Depreciation of owned fixed assets	2,754	1,563
Rentals under operating leases	1,726	245
Independent Examiners fee	2,075	2,535

9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

Employment costs	2023 £	2022 £
Gross salaries	380,193	398,509
Employer's national insurance	32,092	27,912
Pension contributions	8,560	8,445
	420,845	434,866

The average number of employees during the year was as follows:

	2023 Head Count	2023 Full time equivalent	2022 Head Count	2022 Full time equivalent
Engaged on charitable activities	16	14	15	13
Engaged on management and administration	4	3	5	3
	20	17	20	16

No employees had employee benefits in excess of £60,000 per annum (2021: nil).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2022: £nil) were paid to no (2022: nil) trustees during the year.

The employee benefits paid to key management personnel during the year were £39,714 (2022: £44,983).

10 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2022	44,321
Additions	1,492
At 1 April 2023	45,813
Depreciation and impairment	
At April 2022	41,968
Depreciation charged for the year	2,754
At 31 March 2023	44,722
Carrying amount	
At 31 March 2023	**1,091**
At 31 March 2022	2,353

11 Investments

	2023	2022
	£	£
Investment in Subsidiary undertakings held at cost	60	60

Knowsley Disability Concern holds 100% of the issued share capital of KDC (Commercial) Ltd, a company incorporated in England and Wales, company number 08489813.

The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary. The subsidiary is a trading enterprise engaging in trades to raise funds for the charitable activities of the holding company and donates its entire taxable trading profit to the holding company by way of gift. Turnover for the year in the subsidiary was £270,414 (2022: £223,981) and reported a pre-tax profit of £34,534 (2022: £38,593), before the donation of taxable trading profits to Knowsley Disability Concern. KDC (Commercial) Limited's net assets at 31 March 2023 amounted to £11,277 (2022: £11,873).

The financial results of the subsidiary have not been consolidated with the parent charity.

The performance of the subsidiary can be summarised as follows: -

	2023	2022
	£	£
Turnover	272,449	223,981
Cost of sales	(167,505)	(125,152)
Gross profit	104,944	98,829
Administrative expenses and other operating income	(70,410)	(60,236)
Operating profit	34,534	38,593
Distribution to parent charity	(35,131)	(39,218)
Retained earnings brought forward	11,873	12,498
Retained earnings carried forward	**11,276**	11,873

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	30	4,098
Prepaid Expenses	533	21,638
Accrued Income	55,135	21,618
Amounts due from subsidiary undertakings	39,762	53,021
Other Debtors	4,058	-
VAT recoverable	1,730	-
	101,248	100,375

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	13,627	9,322
Accruals	-	4,026
Deferred income	-	82,421
Other taxes and social security	8,496	6,093
Other creditors	1,570	-
VAT payable	-	10,435
	23,694	112,297

14 Deferred Income

	As at 1 April 2022	Released during the year	Deferred during the year	**As at 31 March 2023**
	£	£	£	£
Deferred income	82,421	82,421	-	-
	82,421	82,421	-	-

15 Analysis of charitable funds

	Balance at 1 April 2022	**Incoming Resources**	**Resources Expended**	**Transfers between Funds**	**Balance at 31 March 2023**
	£		£	£	£
Unrestricted funds					
General fund	197,118	314,287	323,377	28,657	216,685
Restricted funds					
Royal Society of Chemistry	6,591	1,972	1,962	(6,601)	-
Forest Recruitment	1,000	1,000	2,000	0	-
Big Pathway grant	-	800	800	0	-
Margaret Dobson	118	-	-	(118)	-
LCVS CIF Grant	-	2,500	2,500		-
Knowsley Metropolitan Borough Council	7,000	-	-	(7,000)	-
Screwfix	5,000	-	-	(5,000)	-
Mencap	1,826	-	832	-	994
The National Lottery (A Good Life)	-	162,798	149,924	-	12,874
One Knowsley	-	300	300	-	-
Leeds Building Society	-	700	700	-	-
Nineveh Trust	-	4,897	4,897	-	-
Eleanor Rathbone	-	5,000	5,000	-	-
Workers Education Association	-	19,004	19,005	-	(1)
Liverpool City Region	-	4,587	4,587	-	0
LCR - Plot to Plate	1,507	-	1,507	-	0
Knowsley Metropolitan Borough Council	-	10,000	-	-	10,000
EU/The Woman's Organisation (TWO)	-	67,632	67,632	-	0
Pilkington Charitable Trust	-	6,000	6,000	-	0
The National Lottery (Counselling)	-	15,338	4,680	-	10,658
LCVS	-	1,000	1,000	-	-
The National Lottery (Someone To Talk To)	-	6,878	-	(6,878)	-
PH Holt	-	3,060	-	(3,060)	-
Skills for Care	-	18,951	9,189		9,762
	23,042	**332,417**	**282,515**	**(28,657)**	**44,287**

Movement in funds – previous year

Previous year	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31 March 2022 £
Unrestricted funds					
General fund	196,694	290,059	(202,999)	(86,636)	197,118
Restricted funds					
A Good Life	-	128,212	(128,212)	-	-
BIG Group	-	23,125	(60,748)	37,623	-
BIG Garden Project	-	354	(354)	-	-
BIG Pathway	-	22,125	(47,527)	25,402	-
BIG Science	-	11,384	(2,286)	-	9,098
Counselling Service	-	4,020	(4,020)	-	-
Managing My Money	-	14,473	(14,355)	-	118
Other restricted Projects	-	20,356	(6,530)	-	13,826
New Horizons	1,383	63,264	(86,931)	22,284	-
Skills For Care	-	13,345	(13,345)	-	-
STTT	-	2,984	(2,984)	-	-
Stories	-	31,007	(32,334)	1,327	-
	1,383	334,649	(399,626)	86,636	23,042

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total Funds £
Fund balance at March 2023 are represented by:			
Tangible fixed assets	96	994	1,091
Fixed asset investments	60	-	60
Current assets/(liabilities)	240,015	43,500	283,515
Current liabilities	(23,487)	(207)	(23,694)
	216,684	44,288	260,972

	Unrestricted funds £	Restricted funds £	Total Funds £
Fund balance at March 2022 are represented by:			
Tangible fixed assets	2,353	-	2,353
Fixed asset investments	60	-	60
Current assets/(liabilities)	208,050	121,994	330,044
Current liabilities	(13,346)	(98,952)	(112,297)
	197,117	23,042	220,160

17 Commitments under operating leases

At the balance sheet date the charity had outstanding commitments for future lease payments under operating leases, which fall due as follows:

	2023	2022
	£	£
Minimum lease payments under operating leases	1,726	-
Future Commitments		
Due within 1 year	1,830	
Due in 2 to 5 years	4,879	
Due in more than 5 years	-	

18 Related Party Transactions

During the year the charity charged rent of £600 (2022: £600) and re-charged management costs of £39,826 (2022: £44,250) to KDC (Commercial) Limited, the charity's subsidiary undertaking.

During the year ended 31 March 2023 KDC (Commercial) Limited donated £35,131 (2022: £39,218) of its profits in the form of gift aid. As at 31st March 2023 £39,762 is due from KDC (Commercial) Limited (2022: £53,021).

The following trustees of the charity are also directors of KDC (Commercial Ltd):

A J Felstead
N Pheasant
I V Rodkina
D E Henshall-Brown (Resigned 26 July 2023)

19 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the year	40,812	22,083
Interest receivable	(3,352)	(778)
Depreciation and impairment of tangible fixed assets	2,754	1,563
(Increase)/decrease in debtors	(873)	5,320
Increase/(decrease) in creditors	(88,602)	(25,125)
	(49,261)	3,063

KDC NORTH WEST

England & Wales - Charity number 1103477

Accounts

Charity number: 1103477

Company registration number: 05002948

Knowsley Disability Concern

Company Limited by Guarantee

Trustees' Report and Financial Statements

For the Year Ended 31 March 2022

AUDIT • TAX • ADVISORY

Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

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KNOWSLEY DISABILITY CONCERN

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KNOWSLEY DISABILITY CONCERN

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2022

Incorporated on 23 December 2003, Knowsley Disability Concern is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Registered charity name	Knowsley Disability Concern (also known as KDC)
Company registration number	05002948
Charity registration number	1103477
Registered Office	263A Tarbock Road Huyton Knowsley L36 OSD
Telephone	0151 480 4090
Directors and Trustees	Mr Steven John Harding Mr Richard Murphy Mrs Alma Lunt Mr Andy Dunbar Mrs Amanda Felstead Mrs Pamela Spall Ms Stacia Pettersen Mrs Hilary Laidler Ms Joanne Parkes-Newton Miss Nicola Pheasant Ms Tricia Clewett Mrs Daisie Henshall-Brown Ms Irina Rodkina Mr James Walker
Chief Executive Officer	Mrs Joyce Greaves (retired 8 October 2021) Mr Karl Pearce (appointed 31 August 2021)
Independent Examiner	MHA Moore and Smalley Chartered Accountants Richard House 9 Winckley Square Preston Lancashire PR1 3HP
Bankers	Santander, Bootle

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2022.

Structure, governance and management
Knowsley Disability Concern (KDC) is a charitable company limited by guarantee and was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

In April 2013, the Charity established a separate trading subsidiary, KDC (Commercial) Limited, registered in England with company number 08489813, which assumed the delivery of payroll services to individual employers of personal care assistants. The aggregate amount of the holding company's investment in its subsidiary is £60, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary.

The Board of Trustees

The Directors of KDC are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all its obligations. The Board of Trustees currently consists of fourteen Trustees and the quorum is three Trustees.

The Finance Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves.

The Personnel Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters relating to human resources, including staff remuneration, terms and conditions. It is responsible for the Charity's human resources strategy, policies and performance management of personnel and volunteers, making recommendations to the Board as and when required. Pay and remuneration for key management personnel is approved by the Personnel Committee based on recommendations by the CEO and in line with staff pay structures.

Trustees have overall control and responsibility for policy and major decision making with day to day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by unanimous approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The membership of the Board of Trustees at the date that this Trustees Report and Annual Accounts were approved was:
Mr Steven John Harding – Chair*
Mr Richard Murphy*
Mrs Alma Lunt
Mr Andy Dunbar
Mrs Amanda Felstead
Mrs Pamela Spall
Ms Stacia Pettersen
Ms Jo Parkes-Newton
Mrs Hilary Laidler
Miss Nicola Pheasant
Ms Tricia Clewett
Mrs Daisie Henshall-Brown*
Ms Irina Rodkina

Trustees (continued)
Mr James Walker

At the Annual General Meeting, those marked with * are due to retire but are eligible for reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy currently underwritten by CaSE Charity Insurance Limited. This is reviewed and renewed annually.

Membership of a wider network
The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

- Knowsley MBC
- Knowsley Better Together Partnership
- Knowsley Carers Centre
- Knowsley Parent Carers Voice
- Healthwatch Knowsley
- One Knowsley
- Knowsley Older People's Voice
- Knowsley and St Helens Chambers of Commerce
- Better Lives (formerly KPAIS)
- The Knowsley Centre for Independent Living
- Tailored Advice Services in the Community (TASC)
- Sight & Mind

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC's community of interest. The CEO is a member of the Health and Wellbeing Engagement Forum, the Knowsley Better Together Partnership, the Knowsley Mental Health Resilience Forum, the VS6 LCR Assembly (voluntary Sector Partnership for Liverpool City Region) and the Third Sector Leadership Alliance.

Objectives and activities

Aims
Knowsley Disability Concern has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

(i) providing education services
(ii) providing advisory and support services

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

To see communities where all people are included, live independently and are valued as equal citizens

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our Values describe *'the way we do things around here'* and are described as follows:

Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1 Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.

2 Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.

3 Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

4 Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full Access to our environment
2. A fully accessible Transport system.
3. Technical Aids – Equipment
4. Accessible/adapted Housing
5. Personal Assistance
6. Inclusive Education and Training
7. An adequate Income
8. Equal opportunities for Employment
9. Appropriate and accessible Information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and Accessible Heath Care Provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

Public Benefit

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those aims for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

- Disabled people are empowered and enabled to participate more fully in mainstream society
- Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities.
- Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
- Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

Achievements and performance

KDC achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002. The service enabled 206 people to join the scheme for the first time between April 2021 and March 2022 (previous year: 120) and provides ongoing support and advice for 852 current users to continue to organise their care and support needs and comply with their responsibilities under the scheme. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility – KDC Connections - for people using direct payments to recruit and employ suitable personal assistants to deliver care and support to meet their needs. We also coordinate direct training courses for the PAs employed such as: -

- ***Pathways to Employment*** an asset based community development approach, supporting more people into the PA role. The model invited potential PAs to attend five sessions to explore more about the role, the values needed to work in social care and created the opportunity to meet potential employers. At the end, suitable candidates are recruited by individuals into paid jobs or voluntary work.
- ***'Strengthening the Circle'*** an online or blended training offer providing practical tools and support to build the resilience of children and young people and those who support them, whatever their role. Strengthening the Circle programme is designed to strengthen the skills, confidence and competence of people working in non-specialist roles with children and young adults to support their mental wellbeing.
- ***'Beyond " Behaviour': Supporting confidence , competence and a sense of well-being*** a workshop, to develop knowledge in - Determining what people may be communicating through their difficult behaviours; The role of physiological or psychiatric needs in the development of difficult behaviours; The importance of asking critical quality of life questions in building a support plan; The critical importance of addressing caregiver needs in the development of a support plan and Ways to support an individual in crisis.
- ***The Importance of Belonging*****:** a workshop about ideas for moving beyond interventions and staff cover to a system that supports enduring, freely chosen relationships. Participants had the chance to develop knowledge in the following areas - The impact of loneliness in the lives of people who experience disabilities, particularly as it relates to difficult behaviours; The importance of going home to the people we love as an important organising strategy for helping people to develop relationships; Strategies for helping people who are lonely to develop enduring, freely chosen, positive relationships and Problem-solving strategies for times when relationships are unbalanced or slow in developing.
- ***Upside Down and Inside Out: Supporting a Person in Crisis*****,** a workshop examining the strategies for supporting a person in crisis. The training focused on specific physiological changes that overcome a person in distress, and strategies that make sense for the person and his or her Personal Assistants. Participants were helped to develop their knowledge in the following areas - Understanding the reasons why a person may be in and out of crisis; Developing supports that assure the person's safety and the safety of others; Developing supports for the person's supporters; The physiology of aggression: What happens to the body in the presence of threat and Building a support plan that focuses on quality of life issues.

- Provision of a Direct Payments Managed Accounts Service (for 803 people in 2021-22, previous year: 727) tailored to meet the needs of individuals who are otherwise unable to access the scheme. Managed Account clients comprise individuals using direct payments from Knowsley MBC (82%), Liverpool City Council (15%) and other local authorities (3%).

- Delivery of A Good Life service, a project led by KDC in partnership with three specialist local community organisations working together to help for people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future. In 2021/22 A Good Life supported 802 people facing issues ranging from managing their tenancy, to coping with dementia to accessing full entitlement to disability benefits.

- Provision of the 'Someone To Talk To' service (launched during the pandemic as part of A Good Life), offering telephone support and talking therapies to help combat isolation, anxiety and depression continues to develop and expand services. Between January 2021 and March 2022, Someone To talk To delivered 568 hours of calls supporting 56 vulnerable people, 13 of whom continue to receive ongoing calls and support on a weekly basis.

As a result of this service clients who received help through their crises have formed small social groups and check in with one another on a regular basis, providing support and combatting isolation.

- Continued provision of a small specialist counselling service delivered by professional counsellors for residents living with anxiety, depression and with mental health issues and struggling to cope with daily life. Up to five clients are supported at any one time with referrals made internally, chiefly through A Good Life service.

- Provision of an Appointeeship Service designed to support vulnerable people by claiming their full benefit entitlement and looking after their day-to-day finances.

- Provision of a general information and advice telephone helpline and publication of newsletters, leaflets, including easy-read versions, and a website, to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling up to 180 people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects, coproduction and surveys, and generally to speak-up as self-advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley. The BIG Group incorporates a range of activities, outings and regular events for people to socialise, build relationships and engage with the community. Other elements include the BIG Bingo and BIG Creative 'Messy Mondays' craft sessions as well as the more serious 'Speak up Don't be Silent!' campaign and support services aimed at tackling disability hate crime and mate crime in Knowsley. KDC works closely with Merseyside Police and trains and supports 11 disability hate crime ambassadors to take incident reports and support victims. As restrictions eased hybrid and face to face meetings started to take place including Messy Monday's and Chill and Chat social events. At the end of March 2022, 105 people were regularly participating in BIG group activities including taking part in a joint art exhibition with Buzz Hub in St Helens Town Centre as part of World Down Syndrome Day, a sponsored work in aid of Mencap, and 4 members of the BIG group were involved in a coproduction project with Buzz Hub and the NHS around Advanced Statements..

- Delivery, as one of 9 partners, of the Liverpool City Region's New Horizons inclusive employment programme aimed at those who are furthest away from the job market. Led by the Women's Organisation and launched in October 2020, KDC's project will see a total of 180 adults with learning disabilities move closer to securing paid work and continuous learning over three years. The programme is funded through a £4m European Social Fund grant with 48% match funding from the delivery partners. During the period, 55 adults with learning disabilities were enrolled on the New Horizons programme taking the total number of individuals enrolled to 73.

- Organisation and facilitation of the 'Stories' reading groups allowing adults with learning disabilities to engage together through literature, improve confidence and broaden horizons.

- Development of an online members only Learning Portal designed to allow learners to access and submit activity and course work remotely.

- Delivery of a range of community education programmes specifically designed to help adults with learning disabilities gain independence. Courses are accredited by the AQA awarding body, allowing leaners to build a portfolio of achievements towards a recognised qualification. Sessions are normally delivered to small groups in community settings across Knowsley and are designed to be fun and interactive. Programmes provided during the year included:

    - ***The BIG Pathway***, helping people to build self-confidence and skills to prepare for the world of work were incorporated into the New Horizons programme.
    - ***Managing my Money***, improving financial inclusion and helping individuals to look after their finances independently, from recognising the value of coins and notes to opening and operating their own bank account. The course has been expanded to include food and sustainability topics and there is a monthly Science session that takes place to continue engagement with prior learners. 68 people completed the 6 week course during this period with 21 people engaging in the monthly sessions.
    - ***Basic Math's and English*** skills, designed to enable people gain a core skills qualification, were incorporated into the New Horizons programme.
    - ***The BIG Science Club***, designed to bring the world of chemistry to life through fun and interactive learning activities and 'kitchen-sink' experiments continued during this period.
    - ***Focused Training for the Future***, is a new project funded by ESF Community Grants up to the end of May 2022. It is a 12 week programme focusing on budgeting, sustainability, behaviour management, gardening and job skill development activities for adults with learning disabilities living in Knowsley and the surrounding areas. The project is based in the garden and classroom at KDC for a cohort of 12 individuals.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service-provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes. At the end of March 2022 there were 931 clients receiving this service, compared to 928 at the end of the previous year.

COVID-19 Response

KDC continued to operate in line with national guidance during 2021-22, hybrid working arrangements for employees of both KDC and Your Payroll were adopted. Community learning sessions and other activities, home visits and face-to-face meetings slowly started increasing with the implementation of the COVID-recovery plan put in place in May 2021 to enable a phased, safe resumption of normal services, taking into account a number of considerations to create a COVID- safe business. This allowed KDC once again to continue to deliver all projects and services successfully.

Performance monitoring reports demonstrated that contract service levels and grant funding conditions continued to be met throughout the year and the period saw more people supported to overcome ongoing anxiety, depression and social isolation as a result of the pandemic.

Delivery of Strategic Priorities and Objectives

The following narrative describes the priorities and summarises the Charity's progress in achieving them:

Direct Payments Support and Managed Accounts Services- Strategic priorities

1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully

2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs

3 More people across Merseyside have access to good support to use direct payments for personal health budgets

4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC's managed accounts services

1 KDC maintained and strengthened its position as lead for Direct Payments and Managed Accounts Service in Knowsley:

- Outcomes set out in the service specification for the Direct Payments Support Service continued to be met, with a marked increase in the number of health and social care assessments undertaken by KMBC, referral rates rose resulting in increased numbers of new referrals into our service to 270 in 21/22 from 157 during 20/21, an increase of 64%. Numbers of people leaving the scheme remained fairly stable. At the end of the year, the number of people supported to use the scheme was reported at 852, increasing from 797 for 2020/21.
- A customer survey was launched for direct payment recipients who manage their own accounts. The survey took the form of a telephone question and answer session, which allowed additional general comments to be collected as well as the validation of personal details for data cleansing purposes. We tested our responsiveness to enquiries and confidence with paying care charges (client contribution) and confidence with keeping good records for Audit purposes.
- User engagement continued through our support for the local direct payments user support group and closed Facebook groups offering peer support and shared experience for groups of both employers and PAs.

2 KDC continued to support the development of the PA marketplace and recruitment of trained and capable PAs in Knowsley

- The PA finder website - KDC Connections - was redeveloped in coproduction with PAs and Direct Payment users and relaunched in March 2022.
- A free programme of e-learning for all PAs working in Knowsley was offered through Cherry Training and included - Dementia Awareness; Anxiety; Epilepsy Awareness; Stroke Awareness; Nutrition and Hydration, Fire Safety; Infection Control; Depression; Diabetes Awareness and Person Centered Care.
- Facilitation of accredited at-home training for PAs to undertake the following courses within the employers home in - Emergency First Aid at Work; Moving and Handling Risk Assessment and Personal Plan and Moving and Handling People (linked to the risk Assessment and plan).

3 KDC improved its position as the provider of choice for personal health budget support services:

- Work continued throughout the year to develop partnerships with health teams across the region and improve pathways for people with continuing health needs to self-direct their care and support through direct payments.

4 Expansion of KDC's managed account service was achieved:

- Demand for KDC's Managed Accounts service continued to increase during the year contributing to the overall growth in client numbers of 7%, from 747 at 31 March 2021 to 803 at 31 March 2022.

Learning Disabilities Services – Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential

2 Improve the quality of life of people with a learning disability in Knowsley

3 Improve health and wellbeing of people with learning disabilities in Knowsley

1 KDC's range of Community Education programmes continued to grow, enabling more people to improve their skills, confidence and knowledge to increase their independence and move towards paid employment. KDC was approved as a delivery partner in a consortium of 9 organisations, led by the Woman's Organisation, to deliver New Horizons, a £4m Work Programme for the DWP. The programme is set to run until December 2023.

2 KDC's BIG Group enabled people with learning disabilities in Knowsley to overcome problems of isolation and loneliness and continue to link into their community, improve their self-advocacy skills and receive support from their peers.

3 KDC continues to develop new projects aimed at improving the health and wellbeing of adults with learning disabilities in Knowsley, including creative writing groups, the BIG Science Club and the men's and women's support groups.

A Good Life

KDC's 'A Good Life' project, launched in February 2020 enabled the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, (Better Lives, TASC and Sight & Mind) led by KDC, helped people deal with the immediate issue and worked with them to develop their ability to cope better, become more resilient, and rely less on statutory services.

Referrals were received from a wide range of local agencies and statutory services as well as people directly. The service has supported 911 people in the period from its launch date to 31 March 2022, and help clients to claim £4,339,476.45 in unclaimed welfare benefit entitlements, 89% of clients helped declared they had a disability.

Someone To Talk To

In April 2021, in response to COVID-19, after receiving a number of referrals for people suffering the effects of isolation, loneliness depression and anxiety caused by the pandemic and exacerbated by the lockdown restrictions, A Good Life launched the 'Someone to Talk To' service. Delivered alongside A Good Life by the Coordinator and Project Worker, the service offers a confidential listening ear, emotional support and wellbeing advice as well as simply someone to offload anxiety, stress and even anger. Regular weekly wellbeing, keeping in touch, calls are offered to support people to cope with the effects of isolation, depression, low mood, anxiety, and loneliness.

During the period to March 2022, Someone To talk To delivered 568 hours of calls supporting 56 vulnerable people, 13 of whom continue to receive ongoing calls and support on a weekly basis.

Counselling service

Following the evaluation of a six-month pilot scheme delivered in 2020 by a qualified counsellor working on a voluntary basis, KDC established a new counselling service for Knowsley residents. The service receives referrals through A Good Life and supports up to five clients at any one time. During the period, the service has helped 7 people since its official launch in November 2020.

Trading subsidiary - KDC (Commercial) Limited

The strategic objectives associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, were aimed at growing client numbers and improving systems and processes.

Whilst client numbers remained generally static, due to low numbers of people taking up direct payments, two new commercial clients were on-boarded during the year.

On the 1 February 2022, tour Payroll were awarded the ISO 9001 (Quality Management) certification.

Procedures to ensure the efficient collection of payroll were further strengthened resulting in an increase in clients using direct debits and minimising debtors.

Employees and volunteers

KDC operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2022, the Charity employed 21 members of staff. Of the 21 staff, 13 work full-time (35 hours per week) and 8 work part-time (between 4 and 28 hours per week). KDC (Commercial) Limited employed 5 members of staff, working full-time.

In addition to the 14 unpaid Trustees who currently make up the Board of Trustees, the Charity is supported by a cohort of six regular volunteers.

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings. KDC has held the Investors in People Standard since first assessed in 2013 and accreditation at was confirmed following a review in October 2021.

Financial review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2022. The Statement of Financial Activities shows incoming resources of £624,708 (2021 £526,731) and outgoing resources of £602,625 (2021 £460,122) for the year ending 31 March 2022, resulting in an in-year surplus of £22,083 (2021 surplus £66,609). The total reserves held by the Charity at 31 March 2022 amounted to £220,160 212,493, of which restricted funds totalled £23,042. Therefore, unrestricted reserves amounted to £197,118 compared with £196,694 at 31 March 2021.

Principal Funding Sources

During the period, the Charity derived 11% (2021: 11%) of its income from contracts with the Local Authority for the provision of services and 57% (2021: 55%) comprised grants and donations received. Earned income from primary purpose trading made up a further 26% (2021: 26%) and the Charity's trading subsidiary donations, made up 6% (2021: 7%) and totalled £39,218 (2021: £36,915) of its current year profits, in the form of gift aid.

Investments Policy and Performance

Under its memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a full-blown investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'.

Risk Management and Internal Control

The Board of Trustees is responsible for overseeing the implementation and maintenance of sound systems and procedures to enable the Charity to accurately foresee and manage risk effectively.

Constant horizon scanning and monitoring of local strategy and national drivers, forms an essential part of the business planning process and therefore enables any new risks, to which the charity may become exposed to be identified along with activities to manage or mitigate such. The process for setting the Charity's annual strategic plan includes the establishment and implementation of systems and procedures to mitigate risks. The detailed Risk Review undertaken in March 2021 confirmed that the principle strategic risks and uncertainties to which KDC is exposed, remain those of: delivering services which do not achieve full cost recovery; the increasingly challenging economic environment; and changes in national policy which may adversely affect funding streams as well as increase the demand for services.

The Strategic Plan for 2022/23 reflects objectives identified in the Risk Register to manage and overcome four distinct areas identified as presenting a risk to the Charity, which are: continued or further national/global pandemics (e.g. Coronavirus); loss of the Direct Payments Support Service contract with Knowsley Council; failure of the New Horizons programme delivered as a consortium with the Women's Organisation; and a major data protection breach.

In addition to the above, the Risk Register identified the planned retirement in October 2021 of the CEO and the potential impact of a change in leadership as a key risk. A robust recruitment process involving staff and people who use services enabled the appointment, from 1 September, of a suitable successor who worked alongside the CEO for a period of induction and handover.

The Charity is open to the usual financial risks of any organisation and has in place controls to minimise these risks, such as two signatures being required on the bank mandate and segregation of tasks. All staff and volunteers are subject to checks under the Disclosure and Barring Service. The Charity's reserves policy sets out a mechanism for the management of financial risk by ensuring sufficient liquidity is available to meet foreseeable needs.

Internal controls over all forms of commitment and expenditure are governed by standing financial instructions to ensure accountability and aid efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Board of Trustees.
The CEO takes responsibility to consistently raise awareness to ensure that health and safety is an integral part of daily working life.

Reserves Policy and Performance

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Knowsley Disability Concern's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- The resources required to manage and adjust staffing levels across the charity and its trading subsidiary
- The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2022 has been calculated as £161,000.

At 31 March 2022, the level of accumulated unrestricted reserves stood at £197,118, however, of this, £2,353 is committed to fixed assets. Therefore, at 31 March 2022, the Charity had available free reserves of £194,764, representing a surplus of £33,764 against the minimum target level.

Plans for the future

Strategic priorities are developed through meetings between Trustees and Staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision.

In March 2022, Trustees undertook a review of the Charity's performance, risk and opportunities and agreed the strategic priorities in the Business Plan for the next two to three years as:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

- Development of a blended offer for community education programmes and activities for adults with learning disabilities
- Streamlining of on-boarding processes through digital, on-line, sign-up
- Securing Autism-Friendly accreditation

2 Expand the range of service by type, targeting need as well as income generation, including:

- Development of a Suitable Person Service offer
- Development of a blended offer for community education programmes and activities for adults with learning disabilities and online learner portal
- Offer of dementia-friendly Stories reading groups

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

- Exploiting approved provider status for managed accounts in North West local authority regions

The Business Plan also identifies a set of enabling priorities for developing resources, infrastructure, systems and processes to support the success of operational objectives.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

Signed by order of the trustees:

S J Harding

……..

Mr Steven John Harding
Director and Chair of Trustees

Date: 05/12/2022

KNOWSLEY DISABILITY CONCERN

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 16 to 31.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. The accounts do not accord with those records.

3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

Nicola Mason FCA
For and on behalf of
MHA Moore and Smalley
Chartered Accountants
Preston

Date: 05/12/2022

KNOWSLEY DISABILITY CONCERN

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and grants	**3**	45,178	21,445	**66,623**	66,341
Charitable activities	**4**	241,884	313,204	**555,088**	453,338
Other trading activities		600	-	**600**	600
Investment income	**5**	778	-	**778**	256
Other income		1,619	-	**1,619**	6,196
Total		290,059	334,649	**624,708**	526,731
Expenditure on:					
Charitable activities	**6**	202,999	399,626	**602,625**	460,122
Total resources expended		202,999	399,626	**602,625**	460,122
Net income/(expenditure)		87,060	(64,977)	**22,083**	66,609
Transfers between funds		(86,636)	86,636	**-**	-
Net movement in funds		424	21,659	**22,083**	66,609
Reconciliation of funds:					
Total funds brought forward		196,694	1,383	**198,077**	131,468
Total funds carried forward	**16**	197,118	23,042	**220,160**	198,077

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

KNOWSLEY DISABILITY CONCERN

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	**11**	2,353	1,737
Investments	**12**	60	60
		2,413	1,797
Current assets			
Debtors	**13**	100,376	105,696
Cash at bank and in hand		229,668	228,007
		330,044	333,703
Creditors falling due within one year	**14**	(112,297)	(137,423)
Net current assets		**217,747**	196,280
Net assets		**220,160**	198,077
Funds:			
Unrestricted general funds		197,118	196,694
Restricted general funds		23,042	1,383
Total charity funds	**16**	**220,160**	198,077

For the year ended 31 March 2022 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:
The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on the 05/12/2022 and are signed on their behalf by:

S J Harding

Mr Steven Harding (Trustee)

Company Registration Number: 05002948

KNOWSLEY DISABILITY CONCERN

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	*2021* £
Cash flow from operating activities	20	**3,063**	**146,332**
Cash flow from investing activities			
Payments to acquire tangible fixed assets		**(2,180)**	**(2,602)**
Interest received		**778**	**256**
Net cash flow from investing activities		**(1,402)**	**(2,346)**
Net increase in cash and cash equivalents		**1,662**	**143,986**
Cash and cash equivalents at 1 April 2020		**228,007**	**84,021**
Cash and cash equivalents at 31 March 2021		**229,669**	**228,007**

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. The registered office is as stated on page 1.

Basis of accounting

The financial statements have been prepared in accordance with 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) issued October 2019, the Charities Act 2011 and the Companies Act 2006.

Knowsley Disability Concern meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

At the time of approval of the financial statements, the trustees have considered the charity's financial position and performance. The trustees are continuing to monitor developments and all emerging risks regarding inflation, the cost of living crisis, and the impact of the COVID-19 pandemic.

The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the financial year to date, the management accounts forecast for the remainder of the financial year, the rolling cash flow forecast, and future funding commitments.

As a result, the trustees are confident about the financial future of the charity and satisfied that these accounts are prepared on a going concern basis.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

1 Accounting policies (continued)

Resources expended and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities includes the costs of charitable activities undertaken directly to further the purposes of the charity and their associated support costs.

Allocation of support and governance costs
Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Items of less than £1,000 are not capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment	-	25% straight line

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Gift Aid
Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

Operating leases
Rentals payable are charged on a time basis over the lease term.

Pension costs
Pension costs represent payments made to private pension schemes which are charged as an expense as they fall due.

Taxation
As a recognised charity, the company is exempt from income and corporation tax to the extent that the income and gains are applicable to charitable purposes only.

Consolidation
The charity's accounts do not include the results of the trading subsidiary as the group qualifies as small, as defined by The Charities Act.

2 Judgements and key sources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the accounts.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Donations and grants

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Gift aid from trading subsidiary	39,218	-	**39,218**	36,915
Gift in kind - rent	5,900	-	**5,900**	5,900
Skills for Care grant	-	13,345	**13,345**	8,543
COVID-19 project grants	-	-	**-**	4,890
KMBC Coronavirus Community Fund grant	-	8,100	**8,100**	10,000
Other donations and grants	60	-	**60**	93
	45,178	**21,445**	**66,623**	66,341
Total 2021	61,451	4,890	66,341	65,496

4 Incoming resources from charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Managed Accounts	163,194	-	**163,194**	138,690
PHB Service Fees	-	-	**-**	125
Placement Fees	560	-	**560**	-
Direct Payments Support	70,565	-	**70,565**	56,700
Money In Mind grant	-	-	**-**	2,500
Managing my Money grant	-	14,473	**14,473**	5,815
Henry Smith grant	-	-	**-**	58,100
A Good Life grant	-	128,212	**128,212**	149,849
New Horizons grant	-	63,264	**63,264**	28,757
Big Science Club grant	-	11,384	**11,384**	1,498
Maths and English Project grant	-	-	**-**	9,996
National Lottery grant	-	-	**-**	1,308
Big Garden project grant	-	354	**354**	-
Big Group grant	-	23,125	**23,125**	-
Counselling service	-	4,020	**4,020**	-
Someone to talk to grant	-	2,984	**2,984**	-
Big pathway grant	-	22,125	**22,125**	-
Stories grant	-	31,007	**31,007**	-
Kickstart grant	7,565		**7,565**	-
Misc Restricted income projects	-	12,256	**12,256**	-
	241,884	**313,204**	**555,088**	453,338

	Unrestricted Funds 2021 £	*Restricted Funds 2021 £*	*Total Funds 2021 £*	*Total Funds 2020 £*
Managed Accounts	*138,690*	-	***138,690***	*122,829*
PHB Service Fees	*125*	-	***125***	*2,714*
Placement Fees	-	-	**-**	*1,120*
Direct Payments Support	*56,700*	-	***56,700***	*59,000*
Money In Mind grant	-	*2,500*	***2,500***	*5,000*
Managing my Money grant	-	*5,815*	***5,815***	*23,258*
Easy Read Service grant	-	-	**-**	*4,190*
Henry Smith grant	-	*58,100*	***58,100***	*57,317*
A Good Life grant	-	*149,849*	***149,849***	*31,324*
New Horizons grant	-	*28,757*	***28,757***	-
Big Science Club grant	-	*1,498*	***1,498***	-
Maths and English Project grant	-	*9,996*	***9,996***	*9,996*
Reach Fund grant	-	-	**-**	*12,679*
Wolfson Foundation grant	-	-	**-**	*40,000*
National Lottery grant	*1,308*	-	***1,308***	-
	196,823	***256,515***	***453,338***	*369,427*

5 Investment income - unrestricted

	2022 £	2021 £
Bank deposit interest received	**778**	256

6 Expenditure on charitable activities

	Direct staff costs 2022 £	Other direct costs 2022 £	Support & governance costs (note 7) 2022 £	Total Funds 2022 £	Total Funds 2021 £
Appointeeship Service	17,883	3,367	-	**21,250**	-
Managed Accounts	72,481	17,886	-	**90,367**	97,505
ESF (Big Pathway)	45,330	2,197	-	**47,527**	41,109
Direct Payments Support	111,907	13,068	-	**124,975**	81,978
Money In Mind			-	**-**	2,500
Managing my Money	12,227	2,128	-	**14,355**	27,558
The Big Group	56,234	4,514	-	**60,748**	32,641
Easy Read Service	-		-	**-**	9,996
Maths and English project			-	**-**	149,849
A Good Life	37,659	90,553	-	**128,212**	1,308
Counselling	-	4,020	-	**4,020**	6,297
Stories	30,221	2,113	-	**32,334**	2,040
New Horizons	79,628	7,303	-	**86,931**	1,498
Big Science Club	2,012	274	-	**2,286**	4,890
Someone to talk to	2,444	540	-	**2,984**	-
Big Garden Project	8	346	-	**354**	-
Other restricted projects	2,056	4,474	-	**6,530**	-
Skills for care	6,457	6,888	-	**13,345**	-
Core running costs	-	-	10,657	**10,657**	12,664
Recharged to subsidiary	-	-	(44,250)	**(44,250)**	(11,709)
Total 2022	**476,547**	**159,671**	**(33,593)**	**602,625**	460,122
Total 2021	277,839	181,330	953	**460,122**	

6 Expenditure on charitable activities (continued)

Expenditure on charitable activities – previous year

	2021			
	Direct staff costs	*Other direct costs*	*Support & governance (note 1)*	*Total*
Appointeeship Service	*65,029*	*32,477*		*97,505*
Managed Accounts	*36,844*	*7,267*		*44,112*
ESF (Big Pathway)	*68,489*	*13,489*		*81,978*
Direct Payments Support	*500*	*2,000*		*2,500*
Money In Mind	*24,422*	*3,136*		*27,557*
Managing my Money	*32,545*	*95*	*-*	*32,640*
The Big Group	*-*	*-*	*-*	*-*
Easy Read Service	*9,860*	*135*		*9,996*
Maths and English project	*32,743*	*117,105*		*149,848*
A Good Life	*-*	*1,308*	*-*	*1,308*
Counselling	*6,297*	*-*	*-*	*6,297*
Stories	*-*	*2,040*		*2,040*
New Horizons	*1,110*	*388*		*1,498*
Big Science Club		*3,700*		*3,700*
Someone to talk to		*1,190*		*1,190*
Core running costs			*12,662*	*12,662*
Recharged to subsidiary			*(11,709)*	*(11,709)*
	277,839	*184,330*	*953*	*463,122*

7 Analysis of support and governance costs

	2022	**2021**
	£	**£**
Wages and salaries	**(13,602)**	(8,104)
Other staff costs,expenses and consumables	**-**	989
Premises costs	**3,046**	7,653
IT costs	**8,376**	**-**
Consultancy, legal and accountancy fees	**4,525**	2,590
Consumables	**8,312**	9,534
	10,657	12,662

8 Net (incoming)/outgoing resources

	2022	2021
	£	£
Net resources are stated after charging/(crediting):		
Depreciation of owned fixed assets	**1,563**	957
Rentals under operating leases	**245**	1,143
Independent examination fee (exclusive of VAT)	**2,535**	2,395

9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

	2022	2021
	£	£
Gross salaries	**398,509**	282,627
Employer's national insurance	**27,912**	18,362
Pension contributions	**8,445**	7,538
	434,866	308,527

The average number of employees during the year was as follows:

	2022		2021	
	Head count	Full time equivalent	Head count	Full time equivalent
Engaged on charitable activities	**15**	**13**	10	9
Engaged on management and administration	**5**	**3**	5	4
	20	**16**	15	13

No employees had employee benefits in excess of £60,000 per annum (2021: nil).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2021: £nil) were paid to no (2021: nil) trustees during the year.

The employee benefits paid to key management personnel during the year were £44,983 (2021: £37,373).

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The cost of this insurance was £131 (2021: £310).

10 Pension scheme

The charity makes payments into defined contribution pension schemes for certain employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the fund and amounted to £8,445 (2021: £7,538). There were no contributions outstanding at either the current or previous balance sheet date.

11 Tangible fixed assets

	Office Equipment £
Cost or valuation	
At 1 April 2021	42,142
Additions	2,180
Disposals	-
At 31 March 2022	**44,321**
Depreciation	
At 1 April 2021	40,405
Charge for the year	1,563
At 31 March 2022	**41,968**
Net book value	
At 31 March 2021	1,737
At 31 March 2022	**2,353**

12 Investments

	2022 £	2021 £
Investment in subsidiary undertakings held at cost	**60**	60
	60	60

Knowsley Disability Concern holds 100% of the issued share capital of KDC (Commercial) Ltd, a company incorporated in England and Wales, company number 08489813. The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary. The subsidiary is a trading enterprise engaging in trades to raise funds for the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift. Income for the year in the subsidiary was £223,981 (2021: £218,258) and reported a pre-tax profit of £39,218 (2021: £37,005), before the donation of taxable trading profits to Knowsley Disability Concern. KDC (Commercial) Limited's net assets at 31 March 2022 amounted to £11,873 (2021: £12,498).

The performance of the subsidiary can be summarised as follows: -

	2022 £	2021 £
Turnover	**223,981**	218,258
Cost of sales	**(125,152)**	(116,288)
Gross profit	**98,829**	101,970
Administrative expenses and other operating income	**(60,236)**	(64,965)
Operating profit	**38,593**	37,005
Distribution to parent charity	**(39,218)**	(36,915)
Retained errning brought forward	**12,498**	12,408
Retained earnings carried forward	**11,873**	12,498

13 Debtors

	2022 £	2021 £
Trade debtors	**4,098**	10,000
Prepaid expenses	**21,638**	28,130
Accrued income	**21,618**	52,506
Amounts due from subsidiary undertakings	**53,021**	15,060
VAT recoverable	**-**	-
	100,376	105,696

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**9,322**	3,148
Accruals	**4,026**	4,728
Deferred income (note 15)	**82,421**	117,802
Other taxes and social security	**6,093**	5,832
Other creditors	**-**	48
VAT payable	**10,435**	5,865
	112,297	137,423

15 Deferred income

	As at 1 April 2021	Released from prior years	Deferred in year	As at 31 March 2022
	£	£	£	£
Deferred income	117,802	(117,802)	82,421	82,421
	117,802	(117,802)	82,421	82,421

Deferred income in the year includes a grant of £15,338 counselling service, £12,158 for the Big Garden Project, £18,951 for Skills for Care grant £29,098 for the A Good Life project and £6,878 re Someone to Talk to. These grants are deferred on the basis that the grant conditions will be met in the following financial year.

16 Analysis of charitable funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General fund	196,694	290,059	(202,999)	(86,636)	197,118
Restricted funds					
A Good Life	-	128,212	(128,212)	-	-
BIG Group	-	23,125	(60,748)	37,623	-
BIG Garden Project	-	354	(354)	-	-
BIG Pathway	-	22,125	(47,527)	25,402	-
BIG Science	-	11,384	(2,286)	-	9,098
Counselling Service	-	4,020	(4,020)	-	-
Managing My Money	-	14,473	(14,355)	-	118
Other Restricted Projects	-	20,356	(6,530)	-	13,826
New Horizons	1,383	63,264	(86,931)	22,284	-
Skills For Care	-	13,345	(13,345)	-	-
STTT	-	2,984	(2,984)	-	-
Stories	-	31,007	(32,334)	1,327	-
	1,383	**334,649**	**(399,626)**	**86,636**	**23,042**
Total funds	**198,077**	**624,708**	**(602,625)**	**-**	**220,160**

The purposes of the restricted fund balances are as follows:

- The H**enry** Smith Charity grant was awarded to deliver the Big Pathway and Big Group programmes of learning and development activities for people with learning disabilities.
- The Money in Mind grant was awarded by the John Moores Foundation for the appointment of two employees to provide the delivery of welfare rights advice and support.
- The Managing my Money grant was awarded by Natwest bank to fund the programme which helps people with learning disabilities become more independent with money.
- The A Good Life grant was awarded by The National Lottery Community Fund to deliver The Good Life Partnership which will provide practical assistance for individuals who are living with symptoms and stressors in their lives, interfering with daily functioning.
- The New Horizons grant is paid under a three-year Partnership Agreement with the Women's Organisation for KDC to deliver an employment programme to enable 180 adults with learning disabilities move into education, training and jobs.
- The grant received from The National Lottery under its COVID emergency funding enabled Someone to Talk to deliver telephone advice, support and therapy services during lockdown.

16 Analysis of charitable funds (continued)

- The Tesco Groundwork UK Grant funded costs to purchase mobile phones and data to enable staff to work remotely from home ensuring continuity of service delivery.

- The Leeds Building Society grant covered costs for six additional mobile phone handsets and sim cards for staff to operate remotely from home

Movement in funds – previous year

	At 1 April 2020 £	*Incoming resources* £	*Outgoing resources* £	*Transfers* £	*At 31 March 2021* £
Unrestricted funds					
General fund	*131,118*	*265,326*	*(188,041)*	*(11,709)*	*196,694*
Restricted funds					
Big Pathway, Big Group - Henry Smith grant	*350*	*58,100*	*(73,750)*	*15,300*	*-*
Money in Mind grant	*-*	*2,500*	*(2,500)*	*-*	*-*
Managing my Money	*-*	*5,815*	*(27,558)*	*21,743*	*-*
A Good Life grant	*-*	*149,849*	*(149,849)*	*-*	*-*
Maths and English Project grant	*-*	*9,996*	*(9,996)*	*-*	*-*
New Horizons grant	*-*	*28,757*	*(2,040)*	*(25,334)*	*1,383*
Big Science Club grant	*-*	*1,498*	*(1,498)*	*-*	*-*
COVID-19 project grants	*-*	*4,890*	*(4,890)*	*-*	*-*
	350	***261,405***	***(272,081)***	***11,709***	***1,383***
Total funds	***131,468***	***526,731***	***(460,122)***	***-***	***198,077***

17 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	2,353	-	**2,353**
Fixed asset investments	60	-	**60**
Current assets	208,050	121,994	**330,044**
Current liabilities	(13,346)	(98,952)	**(112,297)**
	197,118	**23,042**	**220,160**

17 Analysis of net assets between funds – previous year

	Unrestricted Funds £	*Restricted Funds* £	*Total Funds* £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	*1,737*	*-*	***1,737***
Fixed asset investments	*60*	*-*	***60***
Current assets	*221,098*	*112,605*	***333,703***
Current liabilities	*(26,201)*	*(111,222)*	***(137,423)***
	196,694	***1,383***	***198,077***

18 Commitments under operating leases

At the balance sheet date the charity had outstanding commitments for future lease payments under operating leases, which fall due as follows:

	2022 £	**2021** £
In less than one year or on demand	-	245
In two to five years	-	-
	-	245

19 Related party transactions

During the year the charity charged rent of £600 (2021: £600) and re-charged management costs of £44,250 (2021: £41,647) to KDC (Commercial) Limited, the charity's subsidiary undertaking.

During the year ended 31 March 2022 KDC (Commercial) Limited donated £39,218 (2021: £36,915) of its profits in the form of gift aid. AT the year end £53,021 is due from KDC (Commercial Limited (2021: £15,060).

20 Reconciliation of net income to net cash flow from operating activities

	2022 £	*2021* £
Net income/(expenditure) for the year	**22,083**	*66,609*
Interest receivable	**(778)**	*(256)*
Depreciation and impairment of tangible fixed assets	**1,563**	*957*
(Increase) / decrease in debtors	**5,320**	*8,536*
Increase / (decrease) in creditors	**(25,126)**	*70,486*
	3,063	*146,332*

KDC NORTH WEST

England & Wales - Charity number 1103477

Accounts

Charity number: 1103477

Company registration number: 05002948

Knowsley Disability Concern

Company Limited by Guarantee

Trustees' Report and Financial Statements

For the Year Ended 31 March 2021

AUDIT • TAX • ADVISORY

Offices in: Preston, Blackpool, East Midlands, Kendal, Kirkby Lonsdale, Lancaster, Liverpool, Manchester and Southport

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KNOWSLEY DISABILITY CONCERN

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KNOWSLEY DISABILITY CONCERN

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2021

Incorporated on 23 December 2003, Knowsley Disability Concern is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Registered charity name	Knowsley Disability Concern (also known as KDC)
Company registration number	05002948
Charity registration number	1103477
Registered Office	263A Tarbock Road Huyton Knowsley L36 OSD
Telephone	0151 480 4090
Directors and Trustees	Mr Steven John Harding Mr Richard Murphy Mrs Alma Lunt Mr Andy Dunbar Mrs Amanda Felstead Mrs Pamela Spall Ms Stacia Pettersen Mrs Hilary Laidler Ms Joanne Parkes-Newton Miss Nicola Pheasant Ms Tricia Clewett Mrs Daisie Henshall-Brown Ms Irina Rodkina (appointed 28 July 2020) Mr James Walker (appointed 20 October 2020)
Chief Executive Officer	Mrs Joyce Greaves
Independent Examiner	MHA Moore and Smalley Chartered Accountants Richard House 9 Winckley Square Preston Lancashire PR1 3HP
Bankers	TSB Bank plc, Waterloo Santander, Bootle

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2021.

Structure, governance and management

Knowsley Disability Concern (KDC) is a charitable company limited by guarantee and was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

In April 2013, the Charity established a separate trading subsidiary, KDC (Commercial) Limited, registered in England with company number 08489813, which assumed the delivery of payroll services to individual employers of personal care assistants. The aggregate amount of the holding company's investment in its subsidiary is £60, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary.

The Board of Trustees

The Directors of KDC are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all its obligations. The Board of Trustees currently consists of fourteen Trustees and the quorum is three Trustees.

The Finance Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves.
The Personnel Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters relating to human resources, including staff remuneration, terms and conditions. It is responsible for the Charity's human resources strategy, policies and performance management of personnel and volunteers, making recommendations to the Board as and when required. Pay and remuneration for key management personnel is approved by the Personnel Committee based on recommendations by the CEO and in line with staff pay structures. An independent review of pay and reward rates across the organisation is due to be undertaken in August 2021.

Trustees have overall control and responsibility for policy and major decision making with day to day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by unanimous approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The membership of the Board of Trustees at the date that this Trustees Report and Annual Accounts were approved was:
Mr Steven John Harding – Chair
Mr Richard Murphy
Mrs Alma Lunt*
Mr Andy Dunbar
Mrs Amanda Felstead
Mrs Pamela Spall
Ms Stacia Pettersen
Ms Jo Parkes-Newton*
Mrs Hilary Laidler*
Miss Nicola Pheasant*
Ms Tricia Clewett*
Mrs Daisie Henshall-Brown
Ms Irina Rodkina

Trustees (continued)
Mr James Walker

At the Annual General Meeting, those marked with * are due to retire but are eligible for reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy currently underwritten by CaSE Charity Insurance Limited. This is reviewed and renewed annually.

Membership of a wider network
The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

- Knowsley MBC
- Knowsley Better Together Partnership
- Knowsley Carers Centre
- Knowsley Parent Carers Voice
- Healthwatch Knowsley
- One Knowsley
- Knowsley Older People's Voice
- Knowsley and St Helens Chambers of Commerce
- Knowsley Pensioners Advocacy and Information Service (KPAIS)
- The Knowsley Centre for Independent Living
- Tailored Advice Services in the Community (TASC)
- Sight & Mind

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC's community of interest. The CEO is a member of the Health and Wellbeing Engagement Forum, the Knowsley Better Together Partnership, the Knowsley Mental Health Resilience Forum, the VS6 LCR Assembly (voluntary Sector Partnership for Liverpool City Region) and the Third Sector Leadership Alliance.

Objectives and activities

Aims
Knowsley Disability Concern has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

(i) providing education services
(ii) providing advisory and support services

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

To see communities where all people are included, live independently and are valued as equal citizens

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our Values describe *'the way we do things around here'* and are described as follows:

Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1 Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.

2 Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.

3 Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

4 Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full Access to our environment
2. A fully accessible Transport system.
3. Technical Aids – Equipment
4. Accessible/adapted Housing
5. Personal Assistance
6. Inclusive Education and Training
7. An adequate Income
8. Equal opportunities for Employment
9. Appropriate and accessible Information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and Accessible Heath Care Provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

Public Benefit

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those aims for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

- Disabled people are empowered and enabled to participate more fully in mainstream society
- Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities.
- Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
- Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

Achievements and performance

KDC achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002. The service enabled 118 people to join the scheme for the first time between April 2020 and March 2021 (previous year: 136) and provides ongoing support and advice for 797 current users to continue to organise their care and support needs and comply with their responsibilities under the scheme. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility, for people using direct payments to recruit and successfully employ suitable personal assistants to deliver care and support to meet their needs. We also coordinate direct training courses for the PAs employed.

- Provision of a Direct Payments Managed Accounts Service (for 727 people in 2020-21, previous year: 672) tailored to meet the needs of individuals who are otherwise unable to access the scheme. Managed Account clients comprise individuals using direct payments from Knowsley MBC (78%), Liverpool City Council (20%) and other local authorities (2%).

- Delivery of A Good Life service, a project led by KDC in partnership with three specialist local community organisations working together to help for people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future. In 2020-2021 A Good Life supported 363 people facing issues ranging from managing their tenancy, to coping with dementia to accessing full entitlement to disability benefits.

- In response to the COVID-19 pandemic, KDC launched the 'Someone To Talk To' service as part of A Good Life, offering telephone support and talking therapies to help combat isolation, anxiety and depression. Between April and December 2020, Someone To talk To delivered 568 hours of calls supporting 56 vulnerable people, 13 of whom continue to receive ongoing calls and support on a weekly basis.

- Provision of a small specialist counselling service delivered by professional counsellors for residents living with anxiety, depression and with mental health issues and struggling to cope with daily life. Up to five clients are supported at any one time with referrals made internally, chiefly through A Good Life service.

- Provision of a general information and advice telephone helpline and publication of newsletters, leaflets, including easy-read versions, and a website, to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling up to 120 people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects and surveys, and generally to speak-up as self-advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley. The BIG Group incorporates a range of activities, outings and regular events for people to socialise, build relationships and engage with the community. Other elements include the BIG Bingo and BIG Creative 'Messy Mondays' craft sessions as well as the more serious 'Speak up Don't be Silent!' campaign and support services aimed at tackling disability hate crime in Knowsley. KDC works closely with Merseyside Police and trains and supports 14 disability hate crime ambassadors to take incident reports and support victims. Due to lockdown restrictions BIG Group meetings became virtual and a range of additional activities aimed at maintaining engagement and social interaction were introduced, include a dedicated men's group a women's group, coffee mornings and quizzes. At the end of March 2021, 66 people were regularly participating in BIG group activities.

- Delivery, as one 13 partners, of the Liverpool City Region's New Horizons inclusive employment programme aimed at those who are furthest away from the job market. Led by the Women's Organisation and launched in October 2020, KDC's project will see a total of 180 adults with learning disabilities move closer to securing paid work and continuous learning over three years. The programme is funded through a £4m European Social Fund grant with 48% match funding from the delivery partners. During the period, 21 adults with learning disabilities were enrolled on the New Horizons programme.

- Organisation and facilitation of the 'Stories' reading groups allowing adults with learning disabilities to engage together through literature, improve confidence and broaden horizons. Three weekly groups hosted in the local community allow up to 36 people to participate and are very popular, with small creative writing groups also supported as part of the project

- Delivery of a range of community education programmes specifically designed to help adults with learning disabilities gain independence. Courses are accredited by the AQA awarding body, allowing leaners to build a portfolio of achievements towards a recognised qualification. Sessions are normally delivered to small groups in community settings across Knowsley and are designed to be fun and interactive. During the period, as a result of the COVID-19 pandemic and lock down restrictions, learning activities were moved to virtual platforms and as a result take-up fell because of the high percentage of learners who are digitally excluded.

  Programmes provided during the year included:
  - The BIG Pathway, helping people to build self-confidence and skills to prepare for the world of work. 16 people completed the course during the period.
  - Managing my Money, improving financial inclusion and helping individuals to look after their finances independently, from recognising the value of coins and notes to opening and operating their own bank account. 19 people with learning disabilities completed the course during the period.
  - Basic Maths and English skills, designed to enable people to gain a core skills qualification were incorporated into the New Horizons programme.
  - The BIG Science Club, a new project designed to bring the world of chemistry to life through fun and interactive learning activities and 'kitchen-sink' experiments. 9 people completed the 4 week-programme since its launch in January 2021.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service-provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes. At the end of March 2021 there were 931 clients receiving this service, compared with 928 at the end of the previous year

COVID-19 Response

In line with national guidance, remote working arrangements for employees of both KDC and Your Payroll continued, in line with Government guidelines. Community learning sessions and other activities, home visits and face-to-face meetings were replaced with alternative delivery methods allowing all projects and services to be successfully maintained via telephone, email, and various on-line platforms. Income streams and cash reserves have been largely unaffected and all staff have been retained in employment, working remotely, and fully engaged in supporting people through the situation. With the aid of emergency funding from a range of grant making organisations, A Good Life was extended to offer telephone counselling and wellbeing calls for those struggling with isolation and other issues as a result of the pandemic, and staff were provided with mobile telephones and IT equipment for home-working.

KDC worked closely with Knowsley Council and local COVID response services to ensure local vulnerable and disabled people and those living with long term conditions received the support and guidance needed to keep safe and well.

Performance monitoring reports demonstrated that contract service levels and grant funding conditions continued to be met throughout the year and the period saw more people supported to overcome anxiety, depression and social isolation as a result of COVID.

From October 2020, some face-to-face learning and development sessions for adults with learning disabilities resumed under strict safety controls and a COVID-recovery plan was put in place in May 2021 to enable a phased, safe resumption of normal services, taking into account a number of considerations to create a COVID-safe business.

Delivery of Strategic Priorities and Objectives

The 2019-2021 Business Plan set out the Charity's annual strategic priorities for each operational area together with a series of operational objectives linked to clear outcomes.

The following narrative describes the priorities and summarises the Charity's progress in achieving them:

Direct Payments Support and Managed Accounts Services- Strategic priorities

1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully

2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs

3 More people across Merseyside have access to good support to use direct payments for personal health budgets

4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC's managed accounts services

1 KDC maintained and strengthened its position as lead for Direct Payments and Managed Accounts Service in Knowsley:

- Outcomes set out in the service specification for the Direct Payments Support Service continued to be met, however, due to the reduction in the number of health and social care assessments undertaken by KMBC, referral rates fell resulting in reduced numbers of new referrals into our service. Numbers of people leaving the scheme remained fairly stable. At the end of the year, the number of people supported to use the scheme was reported at 797, a reduction of 4% on the previous year.
- Towards the end of the period, a new customer survey was launched for direct payment recipients who manage their own accounts. The survey is designed to establish opinions by rating their views against a series of statements about their care and support arrangements.
- User engagement continued through our support for the local direct payments user support group and in March 2020, which moved to Zoom during the period. New closed Facebook groups were launched offering peer support and shared experience for groups of both employers and PAs.

2 KDC continued to support the development of the PA marketplace and recruitment of trained and capable PAs in Knowsley

- Final approval of funding from Knowsley Council for the redevelopment of the KDC-Connections PA-finder website and the provision of a free mobile app was secured for work to commence from April 2021.
- A Skills for Care Grant was secured to roll out training programmes for PAs in Knowsley. Due to the COVID-19 pandemic, personalised training planned to be delivered in the workplace setting was suspended and courses were redesigned to be offered as e-learning modules.
- In January 2021, we successfully recruited to the new additional full-time post of Direct Payments Officer, introduced to increase support offered for people to recruit PAs.

3 KDC improved its position as the provider of choice for personal health budget support services:

- Work continued throughout the year to develop partnerships with health teams across the region and improve pathways for people with continuing health needs to self-direct their care and support through direct payments.

4 Expansion of KDC's managed account service was achieved:

- Demand for KDC's Managed Accounts service by Liverpool City Council direct payments users increased during the year contributing to the overall growth in client numbers of 4%, from 718 at 31 March 2020 to 747 at 31 March 2021, despite the overall reduction in referrals.
- A price 50% increase in the service price was also approved by Liverpool City Council effective from 1 October 2020.

Learning Disabilities Services – Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential

2 Improve the quality of life of people with a learning disability in Knowsley

3 Improve health and wellbeing of people with learning disabilities in Knowsley

1 KDC's range of Community Education programmes continued to grow, enabling more people to improve their skills, confidence and knowledge to increase their independence and move towards paid employment. KDC was approved as a delivery partner in a consortium of 13 organisations, led by the Woman's Organisation, to deliver New Horizons, a £4m Work Programme for the DWP. Project planning, promotional work, course design and content commenced in October 2020 and teaching sessions started in January 2021.

2 KDC's BIG Group was developed in response to the COVID-19 pandemic to enable people with learning disabilities in Knowsley to overcome problems of isolation and loneliness and continue to link into their community, improve their self-advocacy skills and receive support from their peers.

3 KDC developed and launched new projects aimed at improving the health and wellbeing of adults with learning disabilities in Knowsley during the pandemic, including creative writing groups, the BIG Science Club and the men's and women's support groups.

Money in Mind

The Money in Mind programme, offering welfare benefits advice and support services specifically for people suffering mental ill health was discontinued from 30 September 2020, when the period of grant funding expired. Normally delivered face-to-face, the service was moved to email and telephone as a result of COVID-19 restrictions. During the period, a total of 106 residents of Knowsley were helped to deal with urgent issues to ensure that any financial crisis is alleviated and further breakdown in their mental health avoided.

Since the project was launched in October 2017, practical support to access welfare benefits has secured a total of £1,214,282, in relation to unclaimed or unpaid entitlement on behalf of our clients. Other outcomes include people reporting an increase in their own confidence and ability to cope with situations that may arise in the future. The service was provided through a partnership with TASC who continue to offer advice support for Knowsley residents as key providers in A Good Life service.

A Good Life

KDC's 'A Good Life' project, launched in February 2020 enables the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, (Knowsley Pensioners Advocacy and Information Service, TASC and Sight & Mind) led by KDC, helps people deal with the immediate issue and works with them to develop their ability to cope better, become more resilient, and rely less on statutory services.

Referrals were received from a wide range of local agencies and statutory services as well as people directly. Despite the need, from 23 March 2020, to alter the delivery model from face-to-face to telephone support, the service has supported 374 people in the period from its launch date to 31 March 2021.

Someone To Talk To

In April 2021, in response to COVID-19, after receiving a number of referrals for people suffering the effects of isolation, loneliness depression and anxiety caused by the pandemic and acerbated by the lockdown restrictions, A Good Life launched the 'Someone to Talk To' service. Delivered alongside A Good Life by the Coordinator, the service offers a confidential listening ear, emotional support and wellbeing advice as well as simply someone to offload anxiety, stress and even anger. Regular weekly wellbeing, keeping in touch, calls are offered to support people to cope with the effects of isolation, depression, low mood, anxiety, and loneliness.

During the period, Someone To Talk To supported a total of 76 vulnerable people, 22 of whom continued to receive ongoing calls and support on a weekly basis

Counselling service

Following the evaluation of a six-month pilot scheme delivered in 2020 by a qualified counsellor working on a voluntary basis, KDC established a new counselling service for Knowsley residents. The service receives referrals through A Good Life and supports up to five clients at any one time. During the period, the service has helped 7 people since its official launch in November 2020.

Trading subsidiary - KDC (Commercial) Limited

The strategic objectives associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, were aimed at growing client numbers and improving systems and processes.

Whilst client numbers remained generally static, due to low numbers of people taking up direct payments, two new commercial clients were on-boarded during the year.

In September 2020, consultants were appointed to deliver the ISO 9001 (Quality Management) certification and process improvements and workflow efficiencies were implemented in preparation for the first external audit.

Procedures to ensure the efficient collection of payroll were further strengthened resulting in an increase in clients using direct debits and minimising debtors.

Employees and volunteers

KDC operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2021, the Charity employed 14 members of staff plus two staff recruited to commence employment in April 2021. Of the 16 staff, 11 work full-time (35 hours per week) and 5 work part-time (between 4 and 28 hours per week). KDC (Commercial) Limited employed 6 members of staff, of which, 4 work full-time and 3 part-time.

In addition to the 14 unpaid Trustees who currently make up the Board of Trustees, the Charity is supported by a cohort of six regular volunteers. Due to the COVID-19 restrictions, volunteers were unable to attend as often and support for 4 long-term volunteer placements for people with learning disabilities/visual impairments in part-time administration roles was discontinued. As a result, the number of volunteering hours recorded for the year fell dramatically to 102 (previous year: 881). Supported placements for social work degree students were not offered during the year.

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings. KDC has held the Investors in People Standard since first assessed in 2013 and accreditation at was confirmed following a review in October 2020.

Financial review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2021. The Statement of Financial Activities shows incoming resources of £526,731 (2020: £437,167) and outgoing resources of £460,122 (2020: £395,928) for the year ending 31 March 2021, resulting in an in-year surplus of £66,609 (2020: £41,239). The total reserves held by the Charity at 31 March 2021 amounted to £198,077, of which restricted funds totalled £1,383. Therefore, unrestricted reserves amounted to £196,694, compared with £131,118 at 31 March 2020.

The Board considers that the charity has the funding capacity to continue its activities during the coming year. Trustees have approved the annual budget for 2021/22 and an in-year surplus of £13k is forecast. This supports the successful delivery of the Charity's aims and objectives as set out in the business plan for 2021-2023 and will ensure sustainability beyond the next financial year.

Principal Funding Sources

During the period, the Charity derived 11% (2020: 13%) of its income from contracts with the Local Authority for the provision of services and 55% (2020: 44%) comprised grants and donations received. Earned income from primary purpose trading made up a further 26% (2020: 28%) and the Charity's trading subsidiary donations, made up 7% (2020: 15%) and totalled £36,915 (2020: £68,226) of its current year profits, in the form of gift aid.

Investments Policy and Performance

Under its memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a full-blown investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'. In January 2021, KDC invested £150,000 of its cash reserves into a 12-month Corporate Notice Account with Santander which attracts a variable interest rate, currently 0.6%. All other cash reserves are held in an instant access bank account provided by Santander, attracting interest at the Bank of England base rate, currently 0.1%.

Risk Management and Internal Control

The Board of Trustees is responsible for overseeing the implementation and maintenance of sound systems and procedures to enable the Charity to accurately foresee and manage risk effectively.

Constant horizon scanning and monitoring of local strategy and national drivers, forms an essential part of the business planning process and therefore enables any new risks, to which the charity may become exposed to be identified along with activities to manage or mitigate such. The process for setting the Charity's annual strategic plan includes the establishment and implementation of systems and procedures to mitigate risks. The detailed Risk Review undertaken in March 2021 confirmed that the principle strategic risks and uncertainties to which KDC is exposed, remain those of: delivering services which do not achieve full cost recovery; the increasingly challenging economic environment; and changes in national policy which may adversely affect funding streams as well as increase the demand for services.

The Strategic Plan for 2021/23 reflects objectives identified in the Risk Register to manage and overcome four distinct areas identified as presenting a risk to the Charity, which are: continued or further national/global pandemics (e.g. Coronavirus); loss of the Direct Payments Support Service contract with Knowsley Council; failure of the New Horizons programme delivered as a consortium with the Women's Organisation; and a major data protection breach.

In addition to the above, the Risk Register identified the planned retirement in October 2021 of the CEO and the potential impact of a change in leadership as a key risk. A robust recruitment process involving staff and people who use services has enabled the appointment, from 1 September, of a suitable successor who will work alongside the CEO for a period of induction and handover.

The Charity is open to the usual financial risks of any organisation and has in place controls to minimise these risks, such as two signatures being required on the bank mandate and segregation of tasks. All staff and volunteers are subject to checks under the Disclosure and Barring Service. The Charity's reserves policy sets out a mechanism for the management of financial risk by ensuring sufficient liquidity is available to meet foreseeable needs.

Internal controls over all forms of commitment and expenditure are governed by standing financial instructions to ensure accountability and aid efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Board of Trustees.

The CEO takes responsibility to consistently raise awareness to ensure that health and safety is an integral part of daily working life.

Reserves Policy and Performance

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires reserves to be maintained at a level which ensures that Knowsley Disability Concern's core activity can continue during a period of unforeseen difficulty; and that a proportion of reserves be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level.
- The organisation's commitments

Based on these principles, the required target level of unrestricted reserves for the Charity at 31 March 2021 has been calculated as £164,000.

At 31 March 2021, the level of accumulated unrestricted reserves stood at £196,694, however, of this, £1,797 can only be realised by disposing of fixed assets. Therefore, at 31 March 2021, the Charity had available liquid unrestricted reserves of £194,897, representing a surplus of £30.897 against the minimum target level. The Charity is budgeting an in-year surplus of £13,463 for 2021/22 and the Trustees are therefore confident that an adequate level of unrestricted reserves shall be achieved in the new financial year.

Plans for the future

Strategic priorities are developed through meetings between Trustees and Staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision.

In March 2021, Trustees undertook a review of the Charity's performance, risk and opportunities and agreed the strategic priorities in the Business Plan for the next two to three years as:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

- Development of a blended offer for community education programmes and activities for adults with learning disabilities
- Streamlining of on-boarding processes through digital, on-line, sign-up
- Supporting PA recruitment through a new website and mobile app
- Securing Autism-Friendly accreditation

2 Expand the range of service by type, targeting need as well as income generation, including:

- Securing a three-year contract to deliver the Knowsley Community Network Support Service through a successful tender application
- Development and roll out of a Trusteeship Service for Knowsley
- Development of a Suitable Person Service offer
- Development of a blended offer for community education programmes and activities for adults with learning disabilities
- Offer of dementia-friendly Stories reading groups

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

- Exploiting approved provider status for managed accounts in North West local authority regions

The Business Plan also identifies a set of enabling priorities for developing resources, infrastructure, systems and processes to support the success of operational objectives.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

Signed by order of the trustees:

S J Harding

……..

Mr Steven John Harding
Director and Chair of Trustees

07/10/2021

Date:……...

KNOWSLEY DISABILITY CONCERN

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 15 to 30.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. The accounts do not accord with those records.

3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

Nicola Mason FCA
For and on behalf of
MHA Moore and Smalley
Chartered Accountants
Preston

Date: 07/10/2021

KNOWSLEY DISABILITY CONCERN

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations and grants	**3**	61,451	4,890	**66,341**	65,496
Charitable activities	**4**	196,823	256,515	**453,338**	369,427
Other trading activities		600	-	**600**	600
Investment income	**5**	256	-	**256**	93
Other income		6,196	-	**6,196**	1,551
Total		265,326	261,405	**526,731**	437,167
Expenditure on:					
Charitable activities	**6**	188,041	272,081	**460,122**	395,928
Total resources expended		188,041	272,081	**460,122**	395,928
Net income/(expenditure)		77,285	(10,676)	**66,609**	41,239
Transfers between funds		(11,709)	11,709	**-**	-
Net movement in funds		65,576	1,033	**66,609**	41,239
Reconciliation of funds:					
Total funds brought forward		131,118	350	**131,468**	90,229
Total funds carried forward	**16**	196,694	1,383	**198,077**	131,468

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

KNOWSLEY DISABILITY CONCERN

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	**11**	1,737	92
Investments	**12**	60	60
		1,797	152
Current assets			
Debtors	**13**	105,696	114,232
Cash at bank and in hand		228,007	84,021
		333,703	198,253
Creditors falling due within one year	**14**	(137,423)	(66,937)
Net current assets		**196,280**	131,316
Net assets		**198,077**	131,468
Funds:			
Unrestricted general funds		196,694	131,118
Restricted general funds		1,383	350
Total charity funds	**16**	**198,077**	131,468

For the year ended 31 March 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:
The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on the 07/10/2021 and are signed on their behalf by:

S J Harding

.....

Mr Steven Harding (Trustee)

Company Registration Number: 05002948

KNOWSLEY DISABILITY CONCERN

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	*2020 £*
Cash flow from operating activities	20	**146,332**	*65,082*
Cash flow from investing activities			
Payments to acquire tangible fixed assets		**(2,602)**	*-*
Interest received		**256**	*93*
Net cash flow from investing activities		**(2,346)**	*93*
Net increase in cash and cash equivalents		**143,986**	*65,175*
Cash and cash equivalents at 1 April 2020		**84,021**	*18,846*
Cash and cash equivalents at 31 March 2021		**228,007**	*84,021*

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. The registered office is as stated on page 1.

Basis of accounting

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Charities Act 2011 and the Companies Act 2006.

Knowsley Disability Concern meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

At the time of approval of the financial statements, the trustees have considered the charity's financial position and performance. The trustees are continuing to monitor developments and all emerging risks regarding the impact of the COVID-19 pandemic. Whilst there was the potential for an adverse financial impact, the charity was able to put in place alternative delivery methods to maintain all projects and services via telephone, email and various online platforms. With income streams and cash reserves largely unaffected, the charity has maintained a business as usual approach.

The trustees have prepared forecasts which demonstrate that the charity appears to have sufficient cash resources to continue to meet its liabilities as they fall due for the twelve month period following approval of the accounts. Therefore the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

1 Accounting policies (continued)

Resources expended and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities includes the costs of charitable activities undertaken directly to further the purposes of the charity and their associated support costs.

Allocation of support and governance costs
Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Items of less than £1,000 are not capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment	-	25% straight line

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Gift Aid
Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

Operating leases
Rentals payable are charged on a time basis over the lease term.

Pension costs
Pension costs represent payments made to private pension schemes which are charged as an expense as they fall due.

Taxation
As a recognised charity, the company is exempt from income and corporation tax to the extent that the income and gains are applicable to charitable purposes only.

Consolidation
The charity's accounts do not include the results of the trading subsidiary as the group qualifies as small, as defined by The Charities Act.

2 Judgements and key sources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the accounts.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Donations and grants

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Gift aid from trading subsidiary	36,915	-	**36,915**	42,482
Gift in kind - rent	5,900	-	**5,900**	5,900
Skills for Care grant	8,543	-	**8,543**	-
COVID-19 project grants	-	4,890	**4,890**	-
KMBC Coronavirus Community Fund grant	10,000	-	**10,000**	-
Other donations and grants	93	-	**93**	2,163
WTWILM scheme funding	-	-	**-**	14,951
	61,451	**4,890**	**66,341**	65,496

Last year's donations and grants relate to unrestricted funds.

4 Incoming resources from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Managed Accounts	138,690	-	**138,690**	122,829
PHB Service Fees	125	-	**125**	2,714
Placement Fees	-	-	**-**	1,120
Direct Payments Support	56,700	-	**56,700**	59,000
Money In Mind grant	-	2,500	**2,500**	5,000
Managing my Money grant	-	5,815	**5,815**	23,258
Easy Read Service grant	-	-	**-**	4,190
Henry Smith grant	-	58,100	**58,100**	57,317
A Good Life grant	-	149,849	**149,849**	31,324
New Horizons grant	-	28,757	**28,757**	-
Big Science Club grant	-	1,498	**1,498**	-
Maths and English Project grant	-	9,996	**9,996**	9,996
Reach Fund grant	-	-	**-**	12,679
Wolfson Foundation grant	-	-	**-**	40,000
National Lottery grant	1,308	-	**1,308**	-
	196,823	**256,515**	**453,338**	369,427

	Unrestricted Funds 2020 £	*Restricted Funds 2020 £*	*Total Funds 2020 £*
Managed Accounts	*122,829*	*-*	***122,829***
PHB Service Fees	*2,714*	*-*	***2,714***
Placement Fees	*1,120*	*-*	***1,120***
Direct Payments Support	*59,000*	*-*	***59,000***
Money In Mind grant	*-*	*5,000*	***5,000***
Managing my Money grant	*-*	*23,258*	***23,258***
Easy Read Service grant	*-*	*4,190*	***4,190***
Henry Smith grant	*-*	*57,317*	***57,317***
A Good Life grant	*-*	*31,324*	***31,324***
Maths and English Project grant	*-*	*9,996*	***9,996***
Reach Fund grant	*-*	*12,679*	***12,679***
Wolfson Foundation grant	*-*	*40,000*	***40,000***
	185,663	***183,764***	***369,427***

5 Investment income - unrestricted

	2021	2020
	£	£
Bank deposit interest received	**256**	93

6 Expenditure on charitable activities

	Direct staff costs 2021	Other direct costs 2021	Support & governance costs (note 7) 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Managed Accounts	65,028	32,477	-	**97,505**	86,432
The Big Pathway	36,844	4,265	-	**41,109**	28,694
Direct Payments Support	68,490	13,488	-	**81,978**	60,599
Money in Mind	500	2,000	-	**2,500**	5,000
Managing my Money	24,422	3,136	-	**27,558**	33,550
The Big Group	32,545	96	-	**32,641**	38,268
Easy Read Service	-	-	-	**-**	4,190
Maths and English Project	9,860	136	-	**9,996**	9,996
A Good Life	32,743	117,106	-	**149,849**	31,324
Counselling	-	1,308	-	**1,308**	-
Stories	6,297	-	-	**6,297**	-
New Horizons	-	2,040	-	**2,040**	-
Big Science Club	1,110	388	-	**1,498**	-
COVID-19 project grants	-	4,890	-	**4,890**	-
Core running costs	-	-	953	**953**	97,875
Total 2021	**277,839**	**181,330**	**953**	**460,122**	395,928
Total 2020	180,526	68,961	146,441	**395,928**	

6 Expenditure on charitable activities (continued)

Expenditure on charitable activities – previous year

	Direct staff costs 2020 £	*Other direct costs 2020 £*	*Support & governance costs (note 7) 2020 £*	*Total Funds 2020 £*
Managed Accounts	*50,503*	*25,910*	*10,019*	***86,432***
Self Advocacy	*-*	*-*	*-*	***-***
Citizens Advocacy	*-*	*-*	*-*	***-***
Skills for Care	*-*	*-*	*-*	***-***
Knowsley Advocacy Hub	*-*	*-*	*-*	***-***
The Big Pathway	*17,948*	*3,270*	*7,476*	***28,694***
Direct Payments Support	*45,266*	*5,314*	*10,019*	***60,599***
Consultancy Project	*-*	*-*	*-*	***-***
Hate Crime	*-*	*-*	*-*	***-***
Money in Mind	*-*	*4,000*	*1,000*	***5,000***
Managing my money	*22,302*	*1,229*	*10,019*	***33,550***
The Big Group	*30,372*	*4,533*	*3,363*	***38,268***
Easy Read Service	*-*	*-*	*4,190*	***4,190***
Maths and English Project	*7,775*	*2,221*	*-*	***9,996***
A Good Life	*6,360*	*22,484*	*2,480*	***31,324***
Core running costs	*-*	*-*	*97,875*	***97,875***
Total 2020	***180,526***	***68,961***	***146,441***	***395,928***

7 Analysis of support and governance costs

	2021 £	**2020 £**
Wages and salaries	**-**	69,281
Other staff costs,expenses and consumables	**-**	14,999
Advertising	**-**	385
Premises costs	**953**	46,700
Office costs	**-**	2,369
IT costs	**-**	3,890
Consultancy, legal and accountancy fees	**-**	2,858
Rent	**-**	5,900
Sundries	**-**	59
	953	146,441

8 Net (incoming)/outgoing resources

	2021	2020
	£	£
Net resources are stated after charging/(crediting):		
Depreciation of owned fixed assets	**957**	359
Rentals under operating leases	**1,143**	1,062
Independent examination fee (exclusive of VAT)	**2,395**	2,335

9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

	2021	2020
	£	£
Gross salaries	**282,627**	249,057
Employer's national insurance	**18,362**	15,941
Pension contributions	**7,538**	5,879
	308,527	270,877

The average number of employees during the year was as follows:

	2021		2020	
	Head count	Full time equivalent	Head count	Full time equivalent
Engaged on charitable activities	**10**	**9**	10	9
Engaged on management and administration	**5**	**4**	5	4
	15	**13**	15	12

No employees had employee benefits in excess of £60,000 per annum (2020: nil).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2020: £43) were paid to no (2020: one) trustees during the year.

The employee benefits paid to key management personnel during the year were £37,373 (2020: £36,532).

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The cost of this insurance was £310 (2020: £177).

10 Pension scheme

The charity makes payments into defined contribution pension schemes for certain employees. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the fund and amounted to £7,538 (2020: £5,879). There were no contributions outstanding at either the current or previous balance sheet date.

11 Tangible fixed assets

	Office Equipment £
Cost or valuation	
At 1 April 2020	39,540
Additions	2,602
At 31 March 2021	**42,142**
Depreciation	
At 1 April 2020	39,448
Charge for the year	957
At 31 March 2021	**40,405**
Net book value	
At 31 March 2020	92
At 31 March 2021	**1,737**

12 Investments

	2021	2020
	£	£
Investment in subsidiary undertakings held at cost	**60**	60
	60	60

Knowsley Disability Concern holds 100% of the issued share capital of KDC (Commercial) Ltd, a company incorporated in England and Wales, company number 08489813. The subsidiary is controlled by the Charity by virtue of the power to appoint directors to the board of the subsidiary. The subsidiary is a trading enterprise engaging in trades to raise funds for the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid. In the year ended 31 March 2021 KDC (Commercial) Limited generated turnover of £218,257 (2020: £197,288) and reported a pre-tax profit of £37,005 (2020: £42,391), before the donation of taxable trading profits to Knowsley Disability Concern. KDC (Commercial) Limited's net assets at 31 March 2021 amounted to £12,498 (2020: £12,409).

13 Debtors

	2021	2020
	£	£
Trade debtors	**10,000**	1,280
Prepaid expenses	**28,130**	26,580
Accrued income	**52,506**	62,136
Amounts due from subsidiary undertakings	**15,060**	17,897
VAT recoverable	**-**	6,339
	105,696	114,232

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**3,148**	2,724
Accruals	**4,728**	3,787
Deferred income (note 15)	**117,802**	54,088
Other taxes and social security	**5,832**	5,877
Other creditors	**48**	461
VAT	**5,865**	-
	137,423	66,937

15 Deferred income

	As at 1 April 2020	Released from prior years	Deferred in year	As at 31 March 2021
	£	£	£	£
Deferred income	54,088	(54,088)	117,802	117,802
	54,088	(54,088)	117,802	117,802

Deferred income in the year includes a grant of £2,497 for the BIG Science Club project, a grant of £10,000 for the Managing my Money project, a grant of £14,750 from the Henry Smith Charity, a £23,549 Stories grant, a £19,358 National Lottery grant, a £10,000 KMBC grant, a £6,447 Skills for Care grant and a grant of £31,068 for the A Good Life project. These grants are deferred on the basis that the grant conditions will be met in the following financial year.

16 Analysis of charitable funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General fund	131,118	265,326	(188,041)	(11,709)	196,694
Restricted funds					
Big Pathway, Big Group - Henry Smith grant	350	58,100	(73,750)	15,300	-
Money in Mind grant	-	2,500	(2,500)	-	-
Managing my Money	-	5,815	(27,558)	21,743	-
A Good Life grant	-	149,849	(149,849)	-	-
Maths and English Project grant	-	9,996	(9,996)	-	-
New Horizons grant	-	28,757	(2,040)	(25,334)	1,383
Big Science Club grant	-	1,498	(1,498)	-	-
COVID-19 project grants	-	4,890	(4,890)	-	-
	350	**261,405**	**(272,081)**	**11,709**	**1,383**
Total funds	**131,468**	**526,731**	**(460,122)**	**-**	**198,077**

The purposes of the restricted fund balances are as follows:

- The H**enry** Smith Charity grant was awarded to deliver the Big Pathway and Big Group programmes of learning and development activities for people with learning disabilities.

- The Money in Mind grant was awarded by the John Moores Foundation for the appointment of two employees to provide the delivery of welfare rights advice and support.

- The Managing my Money grant was awarded by Natwest bank to fund the programme which helps people with learning disabilities become more independent with money.

- The A Good Life grant was awarded by The National Lottery Community Fund to deliver The Good Life Partnership which will provide practical assistance for individuals who are living with symptoms and stressors in their lives, interfering with daily functioning.

- The Maths and English Project grant was awarded by the Workers' Educational Association to deliver the Maths and English core skills learning programme enabling people to gain credits towards a recognised qualification.

- The New Horizons grant is paid under a three-year Partnership Agreement with the Women's Organisation for KDC to deliver an employment programme to enable 180 adults with learning disabilities move into education, training and jobs.

- The grant received from The National Lottery under its COVID emergency funding enabled Someone to Talk to deliver telephone advice, support and therapy services during lockdown.

16 Analysis of charitable funds (continued)

- The Tesco Groundwork UK Grant funded costs to purchase mobile phones and data to enable staff to work remotely from home ensuring continuity of service delivery.

- The Leeds Building Society grant covered costs for six additional mobile phone handsets and sim cards for staff to operate remotely from home

Movement in funds – previous year

	At 1 April 2019 £	*Incoming resources* £	*Outgoing resources* £	*Transfers* £	*At 31 March 2020* £
Unrestricted funds					
General fund	*77,440*	253,403	(199,725)	-	*131,118*
Restricted funds					
Henry Smith grant	*2,627*	*57,317*	*(59,594)*	-	*350*
Money in Mind grant	-	*5,000*	*(5,000)*	-	-
Managing my Money	*(61)*	*23,258*	*(23,197)*	-	-
Easy Read Service grant	-	*4,190*	*(4,190)*	-	-
ESFA Big Pathway grant	*6,453*	-	*(6,453)*	-	-
Better Together grant	*3,770*	-	*(3,770)*	-	-
A Good Life grant	-	*31,323*	*(31,323)*	-	-
Maths and English Project grant	-	*9,996*	*(9,996)*	-	-
Reach Fund grant	-	*12,680*	*(12,680)*	-	-
Wolfson Foundation grant	-	*40,000*	*(40,000)*	-	-
	12,789	***183,764***	***(196,203)***	**-**	***350***
Total funds	***90,229***	***437,167***	***(395,928)***	**-**	***131,468***

17 Analysis of net assets between funds

	Unrestricted Funds £	**Restricted Funds** £	**Total Funds** £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	1,737	-	**1,737**
Fixed asset investments	60	-	**60**
Current assets	221,098	112,605	**333,703**
Current liabilities	(26,201)	(111,222)	**(137,423)**
	196,694	**1,383**	**198,077**

17 Analysis of net assets between funds – previous year

	Unrestricted Funds	*Restricted Funds*	*Total Funds*
	£	*£*	*£*
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	*92*	*-*	***92***
Fixed asset investments	*60*	*-*	***60***
Current assets	*143,815*	*54,438*	***198,253***
Current liabilities	*(12,849)*	*(54,088)*	***(66,937)***
	131,118	***350***	***131,468***

18 Commitments under operating leases

At the balance sheet date the charity had outstanding commitments for future lease payments under operating leases, which fall due as follows:

	2021	**2020**
	£	**£**
In less than one year or on demand	245	1,143
In two to five years	-	245
	245	1,388

19 Related party transactions

During the year the charity charged rent of £600 (2020: £600) and re-charged management costs of £41,647 (2020: £28,914) to KDC (Commercial) Limited, the charity's subsidiary undertaking.

During the year ended 31 March 2021 KDC (Commercial) Limited donated £36,915 (2020: £42,482) of its profits in the form of gift aid. AT the year end £15,060 is due from KDC (Commercial Limited (2020: £17,897).

20 Reconciliation of net income to net cash flow from operating activities

	2021	***2020***
	£	***£***
Net income/(expenditure) for the year	**66,609**	*41,239*
Interest receivable	**(256)**	*(93)*
Depreciation and impairment of tangible fixed assets	**957**	*359*
(Increase) / decrease in debtors	**8,536**	*(5,800)*
Increase / (decrease) in creditors	**70,486**	*29,377*
	146,332	*65,082*