

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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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

KNOWSLEY DISABILITY CONCERN

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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.

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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***

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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:

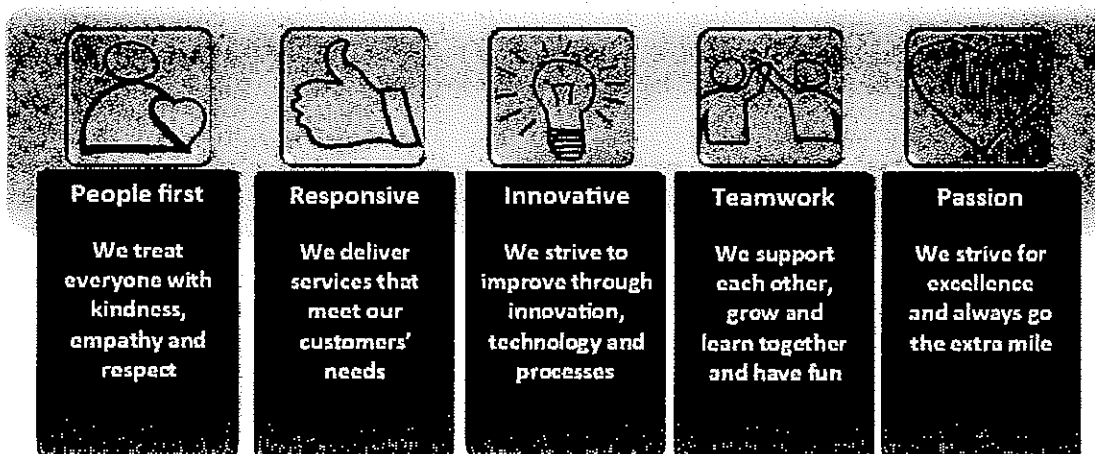
To see communities where all people are included, live independently and are valued as equal citizens

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'.

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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 Health 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 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.

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- 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 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:
 - o **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.
 - o **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.

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- o **Basic Math's and English** skills, designed to enable people gain a core skills qualification, were incorporated into the New Horizons programme.
- o **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.
- o **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.

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- 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.

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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 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.

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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

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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.

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Trustees' responsibilities for the financial statements

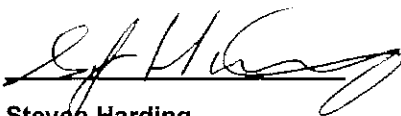
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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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.



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

KNOWSLEY DISABILITY CONCERN

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

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	Notes	£	£	£	£
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

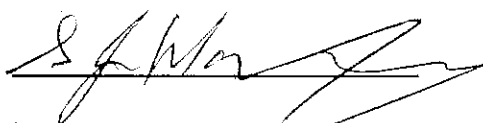
		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10		1,091		2,353
Investments	11		60		60
			1,151		2,413
CURRENT ASSETS					
Debtors	12	101,248		100,376	
Cash at Bank and in hand		182,267		229,668	
		283,515		330,044	
CREDITORS					
Amounts falling due within one year	13	(23,694)		(112,297)	
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		<u>3,352</u>	<u>778</u>
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		<u>(47,401)</u>	<u>1,661</u>
Cash and cash equivalents at the start of the year		229,668	228,007
Cash and cash equivalents at the end of the year		<u>182,267</u>	<u>229,668</u>

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>35,296</u>		<u>35,296</u>	<u>66,623</u>
Total for 2022	<u>45,178</u>	<u>21,445</u>	<u>66,623</u>	<u>66,341</u>

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

	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	-
	<u>241,884</u>	<u>313,204</u>	<u>555,088</u>	<u>453,338</u>

5 Investment Income

	2023 £	2022 £
Interest Received	<u>3,352</u>	<u>778</u>

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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 from 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).

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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)
	<u>476,547</u>	<u>159,671</u>	<u>(33,593)</u>	<u>602,625</u>	<u>460,122</u>

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)
	<u>1,361</u>	<u>(33,593)</u>

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	<u>2,075</u>	<u>2,535</u>

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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	<u>45,813</u>
Depreciation and impairment	
At April 2022	41,968
Depreciation charged for the year	2,754
At 31 March 2023	<u>44,722</u>
Carrying amount	
At 31 March 2023	<u>1,091</u>
At 31 March 2022	<u>2,353</u>

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

11 Investments

	2023	2022
	£	£
Investment in Subsidiary undertakings held at cost	<u>60</u>	<u>60</u>

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	<u>(167,505)</u>	<u>(125,152)</u>
Gross profit	104,944	98,829
Administrative expenses and other operating income	<u>(70,410)</u>	<u>(60,236)</u>
Operating profit	34,534	38,593
Distribution to parent charity	(35,131)	(39,218)
Retained earnings brought forward	<u>11,873</u>	<u>12,498</u>
Retained earnings carried forward	<u>11,276</u>	<u>11,873</u>

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	<u>1,730</u>	<u>-</u>
	<u>101,248</u>	<u>100,375</u>

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>23,694</u>	<u>112,297</u>

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	-	-
	<u>82,421</u>	<u>82,421</u>	<u>-</u>	<u>-</u>

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
	<u>23,042</u>	<u>332,417</u>	<u>282,515</u>	<u>(28,657)</u>	<u>44,287</u>

KNOWSLEY DISABILITY CONCERN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Movement in funds – previous year

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31 March 2022 £
Previous year					
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	-
	<u>1,383</u>	<u>334,649</u>	<u>(399,626)</u>	<u>86,636</u>	<u>23,042</u>

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)
	<u>216,684</u>	<u>44,288</u>	<u>260,972</u>

	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)
	<u>197,117</u>	<u>23,042</u>	<u>220,160</u>

KNOWSLEY DISABILITY CONCERN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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	-
<u>Future Commitments</u>		
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)
	<u>(49,261)</u>	<u>3,063</u>