

**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

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**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

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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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.

#### 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:

- o Knowsley MBC



## **KDC NORTH WEST**

### **Report of the Trustees for the Year Ended 31 March 2025**

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- 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).

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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#### 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.

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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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 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.

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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#### 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.

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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#### 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

## **KDC NORTH WEST**

### **Report of the Trustees for the Year Ended 31 March 2025**

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- 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.

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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#### 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.

## KDC NORTH WEST

### Report of the Trustees for the Year Ended 31 March 2025

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#### 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:



KDC NORTH WEST

Report of the Trustees  
for the Year Ended 31 March 2025

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A handwritten signature in black ink, appearing to read 'S J Harding', with a stylized flourish at the end.

Steven Harding - Trustee

**Independent Examiner's Report to the Trustees of  
KDC North West**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,136	-	102,136	12,332
<b>Charitable activities</b>	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
<b>Total</b>		<u>522,853</u>	<u>207,129</u>	<u>729,982</u>	<u>785,537</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Services provided		480,391	-	480,391	477,612
Funded activities		-	202,713	202,713	270,258
<b>Total</b>		<u>480,391</u>	<u>202,713</u>	<u>683,104</u>	<u>747,870</u>
<b>NET INCOME</b>		42,462	4,416	46,878	37,667
<b>Transfers between funds</b>	15	<u>10,255</u>	<u>(10,255)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		52,717	(5,839)	46,878	37,667
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		277,125	21,514	298,639	260,972
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>329,842</u></u>	<u><u>15,675</u></u>	<u><u>345,517</u></u>	<u><u>298,639</u></u>

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

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

**KDC NORTH WEST**

**Balance Sheet - continued**  
**31 March 2025**

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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:

A handwritten signature in dark ink, appearing to read 'Nicola Pheasant', is written over a light blue rectangular background.

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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(38,787)	143,342
Net cash (used in)/provided by operating activities		(38,787)	143,342
<b>Cash flows from investing activities</b>			
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
<b>Change in cash and cash equivalents in the reporting period</b>		(39,875)	154,499
<b>Cash and cash equivalents at the beginning of the reporting period</b>		336,766	182,267
<b>Cash and cash equivalents at the end of the reporting period</b>		296,891	336,766

The notes form part of these financial statements

KDC NORTH WEST

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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	46,878	37,667
<b>Adjustments for:</b>		
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
<b>Net cash (used in)/provided by operations</b>	<u>(38,787)</u>	<u>143,342</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

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**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



## KDC NORTH WEST

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 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
	<u>102,136</u>	<u>12,332</u>

#### 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>12,078</u>	<u>11,637</u>

KDC NORTH WEST

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

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
		<u>615,768</u>	<u>761,568</u>

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
	<u>158,607</u>	<u>524,497</u>	<u>683,104</u>

6. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Services provided	370,856	439	12,308
Funded activities	113,028	-	-
	<u>483,884</u>	<u>439</u>	<u>12,308</u>
	Human resources	Governance costs	Totals
	£	£	£
Services provided	4,941	21,061	411,469
Funded activities	-	-	113,028
	<u>4,941</u>	<u>21,061</u>	<u>524,497</u>

**KDC NORTH WEST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**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	<u>2,064</u>	<u>2,089</u>

**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	<u>441,323</u>	<u>502,893</u>
	<u>441,323</u>	<u>502,893</u>

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	<u>4</u>	<u>5</u>
	<u>21</u>	<u>22</u>

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

KDC NORTH WEST

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

KDC NORTH WEST

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

11. TANGIBLE FIXED ASSETS

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

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2024 and 31 March 2025	60
	<u>60</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	60
	<u>60</u>
At 31 March 2024	

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 NORTH WEST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**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
		<u>          </u>	<u>          </u>

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
	<u>          </u>	<u>          </u>
	199,676	71,169
	<u>          </u>	<u>          </u>

**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
	<u>          </u>	<u>          </u>
	163,124	110,068
	<u>          </u>	<u>          </u>

KDC NORTH WEST

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

KDC NORTH WEST

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

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

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 £
<b>Unrestricted funds</b>				
General fund	216,684	62,394	50,764	329,842
<b>Restricted funds</b>				
General	44,288	22,151	(50,764)	15,675
<b>TOTAL FUNDS</b>	<u>260,972</u>	<u>84,545</u>	<u>-</u>	<u>345,517</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,020,397	(958,003)	62,394
<b>Restricted funds</b>			
General	495,122	(472,971)	22,151
<b>TOTAL FUNDS</b>	<u>1,515,519</u>	<u>(1,430,974)</u>	<u>84,545</u>



## KDC NORTH WEST

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

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#### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,922	846
Gift aid	91,214	11,486
	<u>102,136</u>	<u>12,332</u>
<b>Investment income</b>		
Deposit account interest	12,078	11,637
<b>Charitable activities</b>		
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
	<u>615,768</u>	<u>761,568</u>
<b>Total incoming resources</b>	<b>729,982</b>	<b>785,537</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Project delivery costs	89,185	126,524
Travelling expenses	9,419	3,245
PFS charges	60,003	45,058
	<u>158,607</u>	<u>174,827</u>
<b>Support costs</b>		
<b>Management</b>		
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

This page does not form part of the statutory financial statements

KDC NORTH WEST

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

	31.3.25 £	31.3.24 £
<b>Management</b>		
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
	<u>483,884</u>	<u>543,176</u>
<b>Finance</b>		
Bank charges	439	161
<b>Information technology</b>		
Computer & IT costs	12,308	9,176
<b>Human resources</b>		
Training & recruitment	4,941	2,484
<b>Other</b>		
Fixtures and fittings	1,864	859
<b>Governance costs</b>		
Accountancy and legal fees	17,363	8,956
Professional fees	3,698	8,231
	<u>21,061</u>	<u>17,187</u>
Total resources expended	<u>683,104</u>	<u>747,870</u>
<b>Net income</b>	<u>46,878</u>	<u>37,667</u>

This page does not form part of the statutory financial statements