

Registered company number - 04854897

DISABILITY ASSIST FOR INDEPENDENT LIVING LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS AND TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Charity Number 1107079

CONTENTS

	Pages
Trustees' Annual Report	1 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 16

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 relating to small companies, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS**Charity Registration Number**

1107079

Company Registration Number

04854897

Registered Office

The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

Trustees/Directors

Sonia Weaver-Mallion

Secretary

Victoria Chittenden

Christopher Wise

Dr Andrew Robertson

Clive Bassant

Chair

Hannah Tutt

Vice Chair

Piers Anscomb

(appointed 23.7.25)

Natalie Eacersall

(appointed 23.7.25)

Helen Greenard

(appointed 23.7.25)

Bankers

HSBC UK Bank Plc
39 High Street
Ashford
Kent
TN24 8TG

Independent Examiner

Mr S J Wren FCCA

Accountancy Matters (Kent) Limited

The Marlowe Innovation Centre

Marlowe Way

Ramsgate

Kent

CT12 6FA

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

OUR HISTORY

Disability Assist was previously known as Centre for Independent Living Kent (CiLK).

CiLK was formed in April 2022 to support the positive promotion and uptake of Direct Payments and independent living for disabled people living in Kent.

Until this point, disabled people in Kent had been struggling to set up a Centre for Independent Living but had not been supported or able to gain funding to achieve it so establishing CiLK was a turning point.

In December 2015, CiLK joined forces with the Simon Paul Foundation, a physical disability organisation based in North West Kent so that disabled people across the county could benefit from universal services with just one point of contact.

The coming together of the two organisations was seen as a very positive step in CiLK's history and enabled CiLK to retain Simon Paul Foundation's staff and the valuable links the organisation had with the North West Kent communities.

On 28 March 2022 the charity changed its name from Centre for Independent Living Kent Limited to Disability Assist for Independent Living Ltd.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Disability Assist for Independent Living Ltd is a registered charity and a company limited by guarantee incorporated on 4 August 2003 and registered as a charity on 1 December 2004. It was established under a memorandum of association and is governed by its articles of association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustee directors

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the number of Trustees must not be less than five. Trustees are appointed in accordance with the Memorandum and Articles of Association.

New Trustees are provided with an induction into the charity's work and the duties and responsibilities of the Trustee Board.

Organisational structure

The Trustee Board oversees the running of the charity. The CEO has day to day responsibility for the provision of services in line with the policies and plans agreed by the Board.

Related parties

All Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

Risk assessment

The Trustees conduct regular reviews of the major risks to which the charity is exposed. Where appropriate, systems or procedures are established to mitigate the risks the charity faces.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES**Objectives and Activities**

Disability Assist for Independent Living, previously known as Centre for Independent Living Kent was set up in 2002 to promote enabling independent living services to disabled people in Kent and Medway. Our vision is a world where disabled people can live as independently as possible, with the same access to the opportunities enjoyed by their non-disabled peers and are included in society as full and equal citizens.

The purpose of the charity is to help disabled people to be self-advocates, to take control over their own lives and to have real choice. Our job is whatever is required to support disabled people to lead a more independent life, from helping people access the right services and information to campaigning for change.

We provide advocacy, peer support, advice, information and a range of support and assistance services which facilitate disabled people's independence.

Activities and Performance

Disability Assist has now completed the third year of our contract with Kent County Council, supporting our front-line services and staff, including four Information Officers who deliver our Information and Benefits Support service. We have benefitted from the support of the Lloyds Bank Foundation, particularly in relation to our governance.

In January, we were delighted to secure funding to be able to deliver this successful service to residents of Medway and have built new relationships with Medway charities, organisations and residents.

Our CEO's Research and Training Fellowship at the University of Kent, as part of the Kent Research Partnership between Kent County Council and the University, came to an end in April 2025. The completion of this study into Multiple Sclerosis and employment is particularly timely with the Welfare reform Bill proposals.

The demand for our services continues to grow and we remain committed to supporting disabled people across Kent. We continue to represent the voice of Kent's physically disabled residents, fighting for inclusion, equity and respect and aiming to make sure that disabled peoples' needs are considered at all levels.

Together with our partners, funders and supporters, we are working towards a future where every disabled person has the opportunity to thrive in society.

Our Impact

We believe that the correct information, advocacy, and support delivered at the right time can change someone's life for the better. This belief is reflected in everything we do and can be seen in the lives of thousands of disabled people that we have helped this year. It has been a challenging year. The rising cost of living, persistent barriers to services, and increased strain on health and care systems have left many feeling forgotten or pushed to the margins. This is where we come in as a trusted, independent, user-led organisation that listens, understands, and acts on our clients' best interests.

Here's what our year looked like in numbers:

- * 3,412 clients supported, with more than 1,100 people contacting us for the first time.
- * £1,675,681.80 in benefits secured.
- * 131 advocacy cases managed with almost 800 hours of direct advocacy support.
- * We received 765 referrals via our webforms.
- * Our monthly e-newsletter now reaches over 1,600 people each month.
- * Our website has seen up to 840 unique visitors per quarter, many of whom are accessing self-help guides, news which affects them, or making referrals.
- * We have supported people with 19,894 interactions or queries, via our online presence and call centre.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Activities and Performance*Feedback*

Behind the statistics are stories. The numbers represent people who have felt unheard or overwhelmed and, often, people who were unsure where to turn until they found us. Our team's compassion, expertise and peer-led approach makes all the difference. Whether working with clients or other professionals, we have been able to make a difference to many.

"Thank you to Disability Assist for overseeing my challenging times, especially when I had minimal resources of help (means a lot for me). I don't know how things will be for me in future, however. Age is against me with my diagnosis. I'm now able to eat healthier thanks to the extra funding which, when you have Graves' disease or any condition, a healthier diet is a must. I'm concerned about my bone density condition being 45 and speaking with those who have osteoporosis. It can take 10 years to reverse the damage... so I really just need to take care of myself and not overdo it, which is what I have been doing this past 18 months. The system wasn't supportive...until I found your services!" (A Client)

Thank You to Our Funders

Kent County Council
Lloyds Bank Foundation
Philips and Connie Phillips Foundation
The Henry Smith Charity
Medway Voluntary Action (Joy Seed Funding)
Kent Community Foundation

FINANCIAL REVIEW**Financial Overview**

The financial overview for the year to 31 March 2025 is as follows:

Income: £278,483 Expenditure: £264,994

Net income: £13,489 (comprising an unrestricted surplus of £10,232 and a restricted surplus of £3,257 after transfers)

Balance brought forward: £111,944 (of which £17,714 was restricted)

Balance carried forward: £125,433 (of which £20,971 was restricted)

The charity made an unrestricted (general) surplus of £10,232 after transfers. This reflects an increase in funding from Kent County Council coupled with successful fundraising and will enable the charity to cover rising costs in the coming year and maintain its reserves in an uncertain funding environment. The increase in restricted funds for the year was due to the securing of funds to be spent in the next financial year.

Principal Funding Sources

In the year to 31 March 2025, the majority of the charity's income was secured from a Wellbeing contract from Kent County Council. The charity also received income for an advocacy service, grants from Trusts and Foundations, income from the University of Kent for a Research and Training Fellowship, a grant from Lloyds Bank Foundation's d/Deaf and Disabled People's Organisations Fund and new grant funding to establish a service in Medway. Income was also received to cover support costs under Access to Work. A small number of donations were also received.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Reserves Policy

Disability Assist recognises that there is no legal definition of "reserves" in relation to charities and no specific legal rule about the amount or proportion of funds that should be held as reserve.

Disability Assist is dependent on funding from external sources, and this cannot be guaranteed. The Board of Trustees deem that it is necessary to ensure that Disability Assist has sufficient reserves to continue to operate for a period of three to six months should all funding cease. This time period would allow the Board to identify alternative sources of funding, or if unsuccessful to meet all its obligations to creditors and to cease operating in a considered manner that safeguards the interests of staff, volunteers, service users and stakeholders.

Disability Assist will maintain an appropriate level of reserves through careful budget management. This policy will be reviewed annually, taking into account:

- * The reliability of each source of income and the prospects for securing new funds;
- * Forecasts for expenditure in future years on the basis of planned activity;
- * Analysis of any future needs, opportunities, contingencies or risks, the effects of which are not likely to be able to be met out of income if and when they arise;
- * Assessment, on the best evidence reasonably available, of the likelihood of each of those needs etc. arising and the potential consequences for the charity of not being able to meet them.

At 31 March 2025, the charity's reserves (unrestricted funds less fixed assets) were £103,903.

Going Concern

The charity is considered to be a going concern. The majority of the charity's expenditure is met from committed public sector funds, with additional funds raised from an ongoing programme of fundraising from trusts, foundations and the lottery and the participation in funded projects. Funds are held in reserve to cover any losses of income or for unforeseen expenditure.

Investment policy and activities

The Trustees operate a policy of holding any reserves in an interest-bearing savings account.

PLANS FOR FUTURE PERIODS

The charity will continue to deliver the Wellbeing contract for Kent County Council along with projects and services to support disabled people.

PUBLIC BENEFIT

The Trustees confirm they have had due regard to the Charity Commission's public benefit guidance and are confident the objectives and activities undertaken provide significant benefit to the public and are in accordance with its charitable objects, as described in the annual report.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Signed on behalf of the Board of Trustees by :

Clive Bassant - Chairman

Date : 17 September 2025

DISABILITY ASSIST FOR INDEPENDENT LIVING LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 16.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 386 of the 2006 Act other than any requirements 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 the 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.

S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

Date : 26 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and grants	2	32,630	68,296	100,926	90,493
Charitable activities	3	176,540	-	176,540	175,703
Investment income	4	1,017	-	1,017	672
TOTAL INCOME		210,187	68,296	278,483	266,868
EXPENDITURE					
Cost of raising funds	5	14,696	-	14,696	15,268
Charitable activities	5	223,402	26,896	250,298	247,047
TOTAL EXPENDITURE		238,098	26,896	264,994	262,315
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	6	(27,911)	41,400	13,489	4,553
Transfers between funds	12	38,143	(38,143)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		10,232	3,257	13,489	4,553
Balance as at 1 April 2024		94,230	17,714	111,944	107,391
BALANCE AS AT 31 MARCH 2025		104,462	20,971	125,433	111,944

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	8	559	2,931
CURRENT ASSETS			
Debtors and prepayments	9	24,456	63,360
Cash at bank and in hand		<u>137,746</u>	<u>74,061</u>
		162,202	137,421
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>37,328</u>	<u>28,408</u>
		124,874	109,013
NET ASSETS	11	<u>125,433</u>	<u>111,944</u>
FUNDS OF THE CHARITY	.		
Unrestricted general fund	12	104,462	94,230
Designated funds	12	-	-
Restricted funds	12	<u>20,971</u>	<u>17,714</u>
TOTAL FUNDS		<u>125,433</u>	<u>111,944</u>

Represented by:

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the trustees on 17 September 2025.

Victoria Chittenden - Trustee

Clive Bassant - Chair

Company registration number - 04854897

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES**a) 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 the Republic of Ireland FRS 102 (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 and the Companies Act 2006.

Disability Assist for Independent Living Ltd 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 note.

b) Preparation of the accounts on a going concern basis

Disability Assist for Independent Living Ltd is considered to be a going concern. The majority of the charity's expenditure is met from committed public sector funds, with additional funds raised from an ongoing programme of fundraising from trusts, foundations and the lottery and the participation in funded projects. Funds are held in reserve to cover any losses of income or unforeseen expenditure.

The Trustees consider that Disability Assist for Independent Living Ltd is able to operate as a going concern for at least the twelve months from the date these accounts are formally approved. Funding is in place and sufficient reserves are held for the service to continue to operate.

c) Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Donations and legacies - Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable - Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants - Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. All expenditure directly related to the provision of the advisory services is included within the charitable expenditure. Other costs incurred have been allocated between activities for generating funds and governance as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent.

e) Significant judgements and estimates

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES

f) Depreciation of fixed assets

Tangible fixed assets costing more than £200 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Office equipment 33% straight line (previously 10% reducing balance)

g) Fund accounting

Unrestricted funds are grants, donations and other incoming resources receivable by the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds relates to income to be used for specific purposes as laid down by the donor.

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations and legacies:				
Donations from individuals	3,830	-	3,830	1,858
Grants including capital grants:				
Access to Work	-	20,799	20,799	30,034
University of Kent	-	32,547	32,547	30,601
Kent Community Foundation	-	-	-	7,000
Garfield Weston Foundation	-	-	-	10,000
Cobtree Charitable Trust	-	-	-	4,700
Lloyds Bank Foundation	25,150	-	25,150	6,250
EK 360	-	-	-	50
NHS Kent and Medway	2,000	-	2,000	-
DRUK - Disability Rights UK	400	-	400	-
The Philip and Connie Phillips Foundation	-	9,950	9,950	-
The Henry Smith Charity	1,250	-	1,250	-
Medway Voluntary Action	-	5,000	5,000	-
	<u>32,630</u>	<u>68,296</u>	<u>100,926</u>	<u>90,493</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
KCC contract income	155,000	-	155,000	148,616
Advocacy income	21,410	-	21,410	27,087
Other income	130	-	130	-
	<u>176,540</u>	<u>-</u>	<u>176,540</u>	<u>175,703</u>
4 INVESTMENT INCOME				
Bank interest receivable	<u>1,017</u>	<u>-</u>	<u>1,017</u>	<u>672</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5 EXPENDITURE	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Costs of raising funds :				
Wages and salaries	9,456	-	9,456	8,706
Professional fees	5,013	-	5,013	6,312
Advertising	227	-	227	250
	<u>14,696</u>	<u>-</u>	<u>14,696</u>	<u>15,268</u>
Charitable activities				
Wages and salaries	118,109	24,257	142,366	131,472
Travel and subsistence	6,431	755	7,186	8,464
Telephone	3,519	-	3,519	2,666
Training	640	220	860	708
Professional fees	-	967	967	-
Sundries	323	380	703	66
Support costs				
Wages and salaries	53,479	-	53,479	70,054
Venue hire and refreshments	768	-	768	368
Insurance	1,979	-	1,979	1,819
Computer costs and IT support	3,200	272	3,472	3,848
Office expenses	387	45	432	583
Printing post and stationery	436	-	436	575
Legal and professional	14,418	-	14,418	11,315
Accountancy fees	4,514	-	4,514	4,903
Payroll costs	330	-	330	330
Bank charges	104	-	104	86
Depreciation	2,372	-	2,372	326
Governance costs				
Wages and salaries	7,092	-	7,092	6,530
Trustee recruitment	1,155	-	1,155	-
Legal and professional	2,586	-	2,586	1,464
Independent Examiner's fee	1,560	-	1,560	1,470
	<u>223,402</u>	<u>26,896</u>	<u>250,298</u>	<u>247,047</u>
Total expenditure	<u>238,098</u>	<u>26,896</u>	<u>264,994</u>	<u>262,315</u>

Of the total expenditure in 2024 of £262,315, £189,522 was unrestricted and £72,793 was restricted.

Following the change of Independent Examiner, the Trustees have reviewed the presentation of the charity's expenditure and although the total expenditure for 2024 has not changed, the breakdown of expenditure has been restated to be consistent with the new presentation.

6 NET INCOME		2025	2024
		£	£
This is stated after charging:			
Depreciation		293	326
Loss on disposal of fixed assets		-	-
Independent Examiner's remuneration :			
Aims Accountants for Business: Payroll fees		330	330
Accountancy Matters (Kent) Ltd: Independent Examiners' fee		-	1,470
	Independent Examiners' fee	1,560	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7 INFORMATION REGARDING EMPLOYEES

	2025 £	2024 £
Wages and salaries	198,326	203,719
Social security costs	15,674	11,683
Pension contributions	3,393	2,303
Employment Allowance	(5,000)	(5,000)
	<u>212,393</u>	<u>212,705</u>

The average monthly head count was 10 staff (2024 - 12 staff).

The average number of employees based on full time equivalents analysed by function was:

	2025 Number	2024 Number
Service delivery	4	4
Management and administration	2	2
Support (Access to Work)	1	1
	<u>7</u>	<u>7</u>

No employee received remuneration of more than £60,000 during the year or the preceding year.

No trustees received remuneration or were reimbursed expenses (2024 - no trustee received remuneration, but one trustee reimbursed expenses of £39) in their capacity as a trustee.

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £47,278 (2024 - £44,959)

8 FIXED ASSETS

	Office equipment	Total £
Cost		
As at 1 April 2024	4,344	4,344
Additions	-	-
Disposals	(729)	(729)
As at 31 March 2025	<u>3,615</u>	<u>3,615</u>
Depreciation		
As at 1 April 2024	1,413	1,413
Charge for the year	2,372	2,372
Disposals	(729)	(729)
As at 31 March 2025	<u>3,056</u>	<u>3,056</u>
Net book value		
As at 31 March 2025	<u>559</u>	<u>559</u>
As at 31 March 2024	<u>2,931</u>	<u>2,931</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9 DEBTORS	2025 £	2024 £
Trade debtors	21,586	61,766
Prepayments	2,870	1,594
	<u>24,456</u>	<u>63,360</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
Trade creditors	3,410	3,559
Other creditors	1,493	1,399
Taxation and social security	5,971	4,543
Accruals	3,954	157
Deferred income	22,500	18,750
	<u>37,328</u>	<u>28,408</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	559	-	-	559
Current assets	141,231	-	20,971	162,202
Current liabilities	<u>(37,328)</u>	<u>-</u>	<u>-</u>	<u>(37,328)</u>
Net assets as at 31 March 2025	<u>104,462</u>	<u>-</u>	<u>20,971</u>	<u>125,433</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	2,931	-	-	2,931
Current assets	119,443	-	17,714	137,157
Current liabilities	<u>(28,144)</u>	<u>-</u>	<u>-</u>	<u>(28,144)</u>
Net assets as at 31 March 2024	<u>94,230</u>	<u>-</u>	<u>17,714</u>	<u>111,944</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12 MOVEMENT IN FUNDS	As at 1 04 2024 £	Income	Expenditure	Transfers	As at 31 03 2025 £
		£	£	£	
Restricted funds					
Kent Community Foundation	4,000	-	-	(4,000)	-
Kent Research Partnership	10,727	32,547	(2,639)	(31,900)	8,735
Advice sessions - Maidstone	2,987	-	-	(2,987)	-
Access to Work	-	20,799	(22,318)	1,519	-
Medway Information Officer	-	14,950	(1,939)	(775)	12,236
Total restricted funds	17,714	68,296	(26,896)	(38,143)	20,971
Unrestricted general funds	94,230	210,187	(238,098)	38,143	104,462
Total funds	111,944	278,483	(264,994)	-	125,433

RESTRICTED FUNDS

Kent Community Foundation

The funds were awarded in the previous financial year from the Foundation's Annual Application Route and contribute to the charity's running costs. The funds comprise two grants of £3,000 from the Lawson Endowment for Kent and £4,000 from the Vulnerable Adults Fund. As the funds were a contribution towards running costs, they are shown as a transfer to unrestricted funds.

Kent Research Partnership

The funding is for a research fellowship by Sophie Fournel, CEO, to work on "An exploratory study into how Adult Social Care can better support adults with Multiple Sclerosis to access employment in Kent". The fellowship is part of Kent Research Partnership, University of Kent, funded from the National Institute for Health and Care Research. Funds were spent on staff, research and office costs and the work will be completed in 2025. The transfer to unrestricted funds represents the contribution from the grant towards staffing and running costs.

Advice sessions - Maidstone

The grant from Cobtree Charity Trust was used to deliver advice sessions in Maidstone to help disabled adults to secure benefits that they are entitled to. The grant was spent on staff and delivery costs. The transfer to unrestricted funds represents the contribution from the grant towards staffing and running costs.

Access to work

The grants were from a government programme to help disabled people stay in work. The funds were used for support costs. The transfer from unrestricted funds represents the additional costs met from general funds and not reclaimed

Medway Information Officer

The funding comprises two grants, from Medway Voluntary Action Joy Project Seed Funding (£5,000) and The Philip and Connie Phillips Foundation (£9,950), to establish a service in Medway to support people with a physical disability or long-term disabling health condition to claim eligible benefits, including claims, assessments and support at tribunals. The grant was spent on staff and running costs and continues into 2025. The transfer to unrestricted funds represents the contribution from the grant towards staffing and running costs

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 04 2023 £	Income	Expenditure £	Transfers £	As at 31 03 2024 £
Restricted funds					
Access to work	-	30,034	(30,034)	-	-
Ashford Borough Council	4,011	-	(4,011)	-	-
Colyer-Fergusson Charitable Trust	5,000	-	(5,000)	-	-
Kent Community Foundation	-	7,000	(3,000)	-	4,000
University of Kent	-	30,601	(19,035)	(839)	10,727
Garfield Weston Foundation	-	10,000	(10,000)	-	-
Cobtree Charity Trust	-	4,700	(1,713)	-	2,987
Total restricted funds	9,011	82,335	(72,793)	(839)	17,714
Unrestricted general funds	98,380	184,533	(189,522)	839	94,230
Total funds	107,391	266,868	(262,315)	-	111,944

RESTRICTED FUNDS - PREVIOUS YEAR

Access to work

The grants were from a government programme to help disabled people stay in work. The funds were used for support costs.

Ashford Borough Council

The grant was awarded by the Welfare advisory Group towards the costs of a project to support people in Ashford with claims for Personal Independent Payment (PIP), Employment and Support Allowance (ESA) claims, assessments and support at tribunals, providing tailored, one- to -one practical help with form filling, support to prepare for an assessment and support during that assessment if needed. The grant was spent on staff and delivery costs.

Colyer-Fergusson Charitable Trust

The grant was awarded as a Stabilising Grant towards back office costs including CEO salary to enable the charity to develop new ideas and relationships, champion disability , mentor the staff team and help to secure funding for long term sustainability. The grant was spent on staff costs.

Kent Community Foundation

The funds were awarded from the Foundation's Annual Application Route and contribute to the charity's running costs. The funds comprise two grants of £3,000 from the Lawson Endowment for Kent and £4,000 from the Vulnerable Adults Fund. The grant was spent on core running costs and spend will be completed in 2024/25.

University of Kent

The funding is for a research fellowship by Sophie Fournel, CEO, to work on "An exploratory study into how Adult Social Care can better support adults with Multiple Sclerosis to access employment in Kent". The fellowship is part of Kent Research Partnership, funded from the National Institute for Health and Care Research. Funds were spent on staff, research and office costs and the work continues into 2024/25. The transfer relates to the purchase of a fixed asset.

Garfield Weston Foundation

The grant was used to contribute to the charity's core operating costs.

Cobtree Charity Trust

The grant was used to deliver advice sessions in Maidstone to help disabled adults to secure benefits that they are entitled to. The grant was spent on staff and delivery costs.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

14 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 RELATED PARTY TRANSACTIONS

The charity did not undertake any transactions with related parties that require disclosure.