

Company Registration No. 05506903 (England and Wales)

Charity No: 1114622

# **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

## **Report and Financial Statements**

**For the Year Ended**

**31 March 2021**

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**CONTENTS**

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	<b>Page</b>
Legal and Administrative Information	2
Report of the Trustees	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11

## **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Key management personnel:  
Trustees/Directors**

D Wilson (Chair)  
M Cropper (Vice Chair)  
N Patterson (Treasurer)  
R Amin  
J Pearson  
K Dobson

**Key management personnel:  
Chief Executive & Company Secretary**

M Close

**Office Manager**

S Dickson

**Company Number**

05506903

**Charlty Number**

1114622

**Registered Office**

103-104 Church Street  
Preston  
PR1 3BS

**Independent examlner**

MHA Moore and Smalley  
Chartered Accountants  
Richard House  
Winckley Square  
Preston  
PR1 3HP

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees of Disability Equality (NW) Ltd, who are also the directors for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2021, 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, the Memorandum and Articles of Association, 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.

**Structure, governance and management**

**Governing document**

Disability Equality (NW) Ltd is a charitable company limited by guarantee and was incorporated on 13 July 2005. The company remained dormant until 1 April 2006 when the objects of the charity commenced. The organisation was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association.

**Appointment of trustees**

The directors of the company are also charity trustees for the purposes of charity law. There is no minimum/maximum number of directors on the board at any given time, however, the Board shall comprise a minimum of 50% of skilled disabled people or a nominated family member or a carer. The trustees may at any time co-opt any person duly qualified to fill a vacancy or additional trustee. Such appointments are only valid until the next AGM. One third of trustees must retire at the AGM but can be re-appointed.

**Trustee induction and training**

Training and induction is provided for new trustees by means of an induction pack, accompanied by a Trustees' Handbook containing various helpful documents, and meetings with senior staff and trustees to learn about the background of the charity. The trustees are invited to take up places on relevant locally arranged courses.

**Risk management**

The trustees continually examine the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Trustees meet on a regular basis, usually monthly, either in person or virtually. The Trustee officers also meet as and when required to ensure the smooth running of the charity. The Risk Assessment is used to inform the charity's Business Plan and Strategic Objectives.

The following major risks have been identified by the trustees:

- Ongoing issues relating to the Covid pandemic, the need to keep volunteers, trustees and staff safe whilst continuing to deliver key services and creating potential ongoing funding for 2021, 2022 and beyond.
- the need to identify potential sources of funding to achieve Key Aims in the Strategic Plan;
- a constant need to attract and retain skilled volunteers and trustees;
- a need to retain and recruit skilled staff;
- the reliance on a small skilled core management team.

As a consequence of these risks the trustees are constantly looking for new ways to reduce their outgoings and increase income from grants, contracts and donations and access external skilled support where needed.

**Organisation**

Trustees are supported by the Chief Executive and other paid staff from the offices in Church Street, Preston. Service delivery is supported by volunteers who are recruited and trained.

# **DISABILITY EQUALITY (NW) LTD**

## **(A Registered Charity and Company Limited by Guarantee)**

### **REPORT OF THE TRUSTEES (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Key management personnel remuneration**

The trustees consider the board of directors, who are the organisation's trustees, the chief executive and the office manager comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. The remuneration of the chief executive is determined by trustees in line with their remuneration policy, and then any decisions will go to the full trustee board for discussion and approval.

#### **Public benefit, objectives and activities**

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

The objects for which the service is established are:

- to relieve people with disabilities living in the North West so that they may lead active and fulfilling lives integrated in the society;
- grants are made to organisations only to achieve the above objectives.

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 1,248 volunteer hours were provided during the year. If this is conservatively valued at £9.30 an hour, the volunteer effort amounts to £11,600.

#### **Achievements and performance**

The charity achieved its objectives for the year through regular activities.

#### **Review of activities – achievements and performance**

Services provided include:

- Information & advice;
- Disability hate crime 3rd party reporting centre and training service through the 'Support to Report' Hate Crime project;
- Direct payment information, advice and support through the Lancashire Independent Living Service;
- Strategic policy, training and campaigns work;
- Supported Banking service.

Core activities included governance, finance, building, membership, policy and human resources. Earned income from the Supported Banking Service is reinvested into the charity in line with its plans.

#### **Financial review**

The SOFA for the period is set out on page 8 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The charity's income totalled £673,770 (2020 £653,256) and expenditure totalled £548,844 (2020 £555,727). The surplus of £124,926 increased the total funds at 31 March 2021 to £763,834.

#### **Going concern**

The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. To date income has not reduced significantly however there is uncertainty regarding funding for future periods. Projects are continuing where possible and as a result, the Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for a period of at least twelve months from the date of the signing of the accounts.

# **DISABILITY EQUALITY (NW) LTD**

## **(A Registered Charity and Company Limited by Guarantee)**

### **REPORT OF THE TRUSTEES (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Funding**

The charity is reliant on external funding to continue in operation. The National Lottery Community Fund is funding the 'Support to Report' Hate Crime project and contributed to core costs for three years until November 2021. In May 2016, a Consortium comprising of Disability Positive (formerly Cheshire Centre for Independent Living) and Disability Equality submitted a successful tender application to provide direct payment advice and support and a payroll service to direct payment users in Lancashire – the service is called the Lancashire Independent Living Service. The contract was until May 2019 and this was extended for a year to July 2020. A formal retender process for the contract has taken place and the charity has been awarded the contract.

The charity also has funding, through a consortium with Preston CAB as the lead, from Preston City Council, to provide advice and signposting, and various earned income streams in the form of supported banking service fees, training, room hire and consultancy. Additionally, the charity is grateful for the support of the general public for their generous donations, and this will continue to be an important source of income. The charity will continue to submit additional funding applications and is confident it will be successful with a sufficient amount of these bids to continue in operation and has plans in place to control costs in line with any reduction in the expected level of income if necessary.

#### **Reserves policy**

Total reserves at 31 March 2021 are £763,834, of which £125,628 are restricted funds and £638,206 are unrestricted funds. The trustees' reserves policy is to be equivalent to up to 12 months of average expenditure and to include enough reserves for project exit costs and redundancy payments. Unrestricted free reserves at 31 March 2021 were £638,206, which is in excess of 12 months of unrestricted expenditure. This is monitored on an ongoing basis by the Trustees to keep free reserves in line with the reserves policy.

#### **Plans for future periods**

- To work towards sustainability;
- To ensure all activities are led by disabled people;
- To review the organisation's key policy documents;
- To monitor and review all activities and to seek continuation funding for those still needed;
- To be responsive to the changing needs of local disabled people;
- To secure funding to achieve the key aims within the strategic plan.
- Steering out of the pandemic and ensuring that the organisation is fit for the future.

#### **Responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

# **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

## **REPORT OF THE TRUSTEES (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees are responsible for keeping adequate accounting records that 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.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This report was approved by the Board on 8/11/21 and signed on its behalf:



.....  
**D Wilson – Chair**

# **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 set out on pages 8 to 19.

### **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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

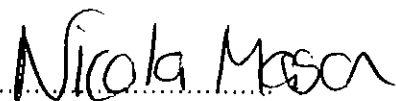
### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



**Nicola Mason**  
**For and on behalf of**  
**MHA Moore and Smalley**  
**Chartered Accountants & Statutory Auditor**

Richard House  
Winckley Square  
Preston  
PR1 3HP

Date: 8/11/21



# DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds £	Unrestricted funds £	31 March 2021 £	31 March 2020 £
<b>Income from:</b>					
<b>Donations</b>		1,731	-	1,731	8,094
<b>Charitable activities:</b>					
Grants for the provision of services	2	221,048	-	221,048	142,643
Room hire		1,446	-	1,446	175
Supported banking income		-	101,818	101,818	93,759
Lancashire Independent Living Service (LILS) income		-	339,650	339,650	400,548
<b>Other trading activities:</b>					
Fundraising		6,701	-	6,701	7,408
<b>Investments</b>		153	95	248	629
Other income – CJRS		1,128	-	1,128	
<b>Total Income</b>		<b>232,207</b>	<b>441,563</b>	<b>673,770</b>	<b>653,256</b>
<b>Expenditure on:</b>					
Raising funds	3	6,531	2,261	8,792	7,022
Charitable activities	3	178,663	361,389	540,052	548,705
<b>Total expenditure</b>		<b>185,194</b>	<b>363,650</b>	<b>548,844</b>	<b>555,727</b>
<b>Net Income/(expenditure)</b>		<b>47,013</b>	<b>77,913</b>	<b>124,926</b>	<b>97,529</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>47,013</b>	<b>77,913</b>	<b>124,926</b>	<b>97,529</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		78,615	560,293	638,908	541,379
<b>Fund balances carried forward</b>		<b>125,628</b>	<b>638,206</b>	<b>763,834</b>	<b>638,908</b>

All the above results are derived from activities which are continuing.

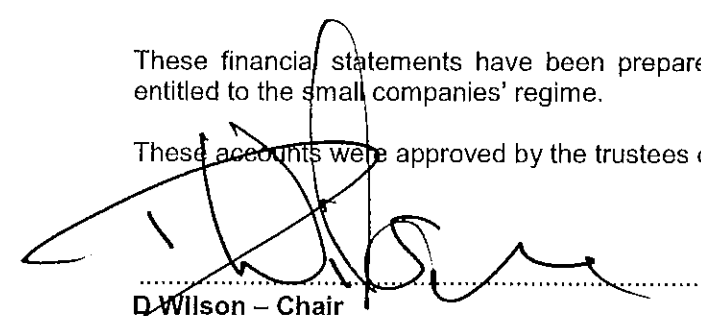
All gains and losses in the period are included above.

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****BALANCE SHEET****AS AT 31 MARCH 2021**

	Note	Restricted funds £	Unrestricted funds £	Total 31 March 2021 £	Total 31 March 2020 £
<b>Fixed assets</b>					
Tangible assets	7	1,035	-	1,035	1,839
<b>Current assets</b>					
Debtors	8	-	46,352	46,352	71,244
Cash at bank and in hand		124,593	597,682	722,275	574,515
		124,593	644,034	768,627	645,758
<b>Current liabilities</b>					
Creditors falling due within one year	9	-	5,828	5,828	8,690
<b>Net current assets</b>		124,593	638,206	762,799	637,069
<b>Net assets</b>		125,628	638,206	763,834	638,908
<b>Represented by: Funds</b>	10	125,628	638,206	763,834	638,908

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

These accounts were approved by the trustees on 8/11/21 and signed on their behalf by:



D. Wilson – Chair

Company Number: 05506903

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2021**

		<b>2021 Total</b>	<b>2020 Total</b>
		<b>£</b>	<b>£</b>
<b>Cash flow from operating activities</b>	<b>(a)</b>	<b>147,512</b>	<b>115,346</b>
<b>Cash flows from investing activities</b>			
Investment income		248	629
Purchase of tangible fixed assets		-	(1,309)
		<b>248</b>	
<b>Net cash flow from Investing activities</b>			<b>(680)</b>
<b>Increase in cash and cash equivalents in the year</b>		<b>147,760</b>	<b>114,666</b>
Cash and cash equivalents at the beginning of the year		<b>574,515</b>	<b>459,849</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>722,275</b>	<b>574,515</b>
<b>(a) Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds		<b>124,926</b>	<b>97,529</b>
Investment income received		<b>(248)</b>	<b>(629)</b>
Depreciation		<b>804</b>	<b>1,914</b>
(Increase)/decrease in debtors		<b>24,892</b>	<b>14,359</b>
(Decrease)/increase in creditors		<b>(2,862)</b>	<b>2,173</b>
<b>Net cash provided by / (used in) by operating activities</b>		<b>147,512</b>	<b>115,346</b>

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Disability Equality (NW) 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(s).

**Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. To date income has not reduced significantly however there is uncertainty regarding funding for future periods. Projects are continuing where possible and as a result, the Trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Company status**

The charity is a company limited by guarantee. The trustees are drawn from the members of the company and volunteer members. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies (continued)**

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

**Expenditure**

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.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

**Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the original cost on a straight line basis over their expected useful lives as follows:

Property improvements	-	over the period of the lease
Furniture, fittings and equipment	-	over 4 years

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**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.

**Operating leases**

Rentals applicable to operating leases are charged to the SOFA on a straight line basis over the term of the lease.

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies (continued)**

**Taxation**

The company is a registered charity and is not liable to taxation on its charitable activities.

**Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the SOFA.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2021****2 Grants receivable and purpose of grants**

	2021 £	2020 £
<b>Restricted funds</b>		
<b>Core</b>		
Citizens Advice	-	1,010
Preston & District CAB Grant	-	3,960
Lottery grant – Covid response	32,433	-
DPO Covid-19 Emergency fund	14,056	-
Deaf and hard of hearing project	24,059	-
Community Champions	22,260	-
Lottery grant – Digital project	-	9,000
Other small grants	30	1,100
Phone system	4,495	-
<b>Training</b>		
Disability awareness training	-	1,428
University of Central Lancashire	-	3,100
<b>Information and advice</b>		
NW Care and support	-	300
Other advice and support	-	2,050
<b>Victim Support</b>		
National Lottery Community Fund – Hate Crime Support	123,715	120,695
	<b>221,048</b>	<b>142,643</b>

The total of grants received of £142,643 in the previous year comprised £142,568 restricted income and £75 unrestricted income. This is included in the total income of £653,256 in the previous year which comprised £158,685 restricted income and £494,571 unrestricted income.

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2021****3 Expenditure**

	Restricted funds £	Unrestricted funds £	2021 Total £	2020 Total £
<b>Expenditure on raising funds</b>				
Fundraising and promotion	6,531	2,261	8,792	7,022
<b>Expenditure on charitable activities</b>				
<b>Disability support</b>				
Salaries, NI and pension contributions	114,137	313,002	427,139	392,699
Travelling and other expenses	(310)	6,047	5,737	25,696
Repairs and maintenance	14,567	4,765	19,332	30,851
Telephone	16,219	12,774	28,993	21,250
Heat and light	2,681	1,690	4,371	4,936
Printing, stationery and postage	8,172	8,746	16,918	17,467
Training, recruitment and personnel	1,911	192	2,103	7,991
Sundry expenses	1,343	2,367	3,710	8,536
Bank charges	233	116	349	(83)
Bad debts	-	-	-	10
Insurance	2,181	976	3,157	6,048
Rent, rates and water	13,521	7,254	20,775	17,269
Depreciation	804	-	804	1,914
Project management costs	-	-	-	2,117
Governance costs (see note 4)	3,204	3,460	6,664	12,004
	<b>178,663</b>	<b>361,389</b>	<b>540,052</b>	<b>548,705</b>

The above expenditure relates to the one charitable activity: Disability Support. Total expenditure of £548,844 (2020: £555,727) includes £185,194 (2020: £114,885) restricted expenditure and £363,650 (2020: £440,842) unrestricted expenditure

**4 Governance costs**

	Restricted funds £	Unrestricted funds £	2021 Total £	2020 Total £
Trustee travel and other expenses	-	-	-	714
Audit and accountancy	3,204	3,460	6,664	11,290
	<b>3,204</b>	<b>3,460</b>	<b>6,664</b>	<b>12,004</b>



**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2021****5 Net income/(expenditure) for the year**

	2021 £	2020 £
This is stated after charging:		
Audit services fees (exclusive of VAT):	-	6,000
Independent examination services (exclusive of VAT):	2,450	-
Accountancy services	3,453	4,090
Depreciation of owned fixed assets	804	1,914
Operating lease rentals	19,006	18,793

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

	2021 £	2020 £
Salaries	380,243	345,254
National Insurance contributions	26,873	24,834
Pension contributions	20,023	22,611
	427,139	392,699
	Number	Number
Average number of employees	25	23

No employees were paid at the rate of over £60,000 per annum in the current or previous year.

During the year £36 (2020: £1,235) was reimbursed to trustees for expenses incurred. None of the trustees or connected persons received any remuneration either directly or indirectly in the current or previous year.

The key management personnel of the charity comprise the trustees, the Chief Executive, and the Office Manager. The total employee benefits of the key management personnel of the charity, including National Insurance and pension contributions, were £71,110 (2020: £72,408).

There were no other transactions with related parties in the current or previous year.

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2021****7 Tangible fixed assets**

	Property Improvements £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2020	4,835	19,789	24,624
Additions	-	-	-
<b>At 31 March 2021</b>	<b>4,835</b>	<b>19,789</b>	<b>24,624</b>
<b>Depreciation</b>			
At 1 April 2020	4,835	17,950	22,785
This year	-	804	804
<b>At 31 March 2021</b>	<b>4,835</b>	<b>18,754</b>	<b>23,589</b>
<b>Written down value</b>			
<b>31 March 2021</b>	<b>-</b>	<b>1,035</b>	<b>1,035</b>
31 March 2020	-	1,839	1,839

Of the above totals, £nil relates to unrestricted funds (2020: £nil) and £1,035 to restricted funds (2020: £1,839).

**8 Debtors: due within one year**

	2020 £	2020 £
Trade debtors	36,932	60,281
Prepayments	9,420	10,963
	<b>46,352</b>	<b>71,244</b>

All debtors related to unrestricted funds in both 2021 and 2020.

# DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

## 9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,532	444
Accruals	3,296	8,246
	<b>5,828</b>	<b>8,690</b>

All creditors related to unrestricted funds in both 2021 and 2020.

## 10 Funds – current year

	As at 1 April 2020 £	Income £	Expenditure £	As at 31 March 2021 £
<b>Restricted funds</b>				
Core	9,000	102,966	(89,837)	22,129
Information and advice	-	5,478	(5,478)	-
Victim Support	69,615	123,763	(89,879)	103,499
<b>Total restricted funds</b>	<b>78,615</b>	<b>232,207</b>	<b>(185,194)</b>	<b>125,628</b>
<b>Unrestricted funds</b>	<b>560,293</b>	<b>441,563</b>	<b>(363,650)</b>	<b>638,206</b>
<b>Total funds</b>	<b>638,908</b>	<b>673,770</b>	<b>(548,844)</b>	<b>763,834</b>

## Funds – prior year

	As at 1 April 2019 £	Income £	Expenditure £	As at 31 March 2020 £
<b>Restricted funds</b>				
Core	-	33,219	(24,219)	9,000
Information and advice	-	4,357	(4,357)	-
Victim Support	34,815	121,109	(86,309)	69,615
<b>Total restricted funds</b>	<b>34,815</b>	<b>158,685</b>	<b>(114,885)</b>	<b>78,615</b>
<b>Unrestricted funds</b>	<b>506,564</b>	<b>494,571</b>	<b>(440,842)</b>	<b>560,293</b>
<b>Total funds</b>	<b>541,379</b>	<b>653,256</b>	<b>(555,727)</b>	<b>638,908</b>

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**10 Funds (continued)**

**Core**

Administration, governance, income generation, staff management and project delivery.

**Training**

To run training courses and independent living workshops for disabled people.

**Information and advice**

Information and advice and benefit form filling

**Support to report**

National Lottery Community Fund for the following:

- Support people to report hate crime and incidents via a third party reporting centre;
- Ongoing support for victims;
- Hate crime Support
- Disability awareness sessions.

**11 Operating lease commitments**

At the year-end, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Amounts due within one year	-	-	6,000	-
Amounts due between one and five years	-	-	-	-
	-	-	6,000	-

**12 Income excluded from the accounts**

During the year the charity received funding on behalf of its clients which is then paid out in full. The attributable amounts are not included within income and expenditure of the charity, nor are the related balances, since the charity only acts as an agent in relation to these amounts. This is in relation to the supported banking service.