

DISABILITY FOCUS

England & Wales · Charity number 1118901

Details

Other names DISABILITY FOCUS CHARITABLE TRUST

Status Registered

Legal form Charitable company

Company number [06058379](#)

Registered 2007-04-20

Register [View on the Charity Commission register](#)

Contact

Address Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

Phone 01803867968

Website www.disabilityfocus.org

Activities

Objects: THE RELIEF OF PERSONS WITH DISABILITIES IN DEVON BY THE PROVISION OF SERVICES, AIDS AND EQUIPMENT BUT WITHOUT LIMITATION TO ENABLE AND/OR ASSIST PEOPLE WITH SUCH DISABILITIES TO LIVE INDEPENDENTLY.

Activities: Provision of financial support services and payroll services for disabled individuals in receipt of direct payments to enable them to live independently in the community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** DEVON
- Devon
- Plymouth City
- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£603,289	£669,231	£390,848	19
2024-03-31	£588,018	£633,695	£456,790	18
2023-03-31	£588,809	£672,436	£502,467	18
2022-03-31	£567,395	£592,534	£586,094	17
2021-03-31	£612,123	£457,566	£611,233	14

Trustees

Name	Role	Appointed
Felicity Jane Rainbird		2021-02-07
Kim Griffith		2014-01-30
THOMAS CHARLES FALLON		
Therese Timberlake		2014-02-11

DISABILITY FOCUS

England & Wales - Charity number 1118901

Accounts

Company registration number: 06058379

Charity registration number: 1118901

Disability Focus

(A company limited by guarantee)

Annual Report and unaudited Financial Statements

for the Year Ended 31 March 2025



Disability Focus

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Disability Focus

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

The Board of Trustees have delegated the strategic direction of the organisation to Adrian Richards with Financial management delegated to Kelly Johnson-Reade in their capacity as Finance Manager.

Registered charity name	Disability Focus
Charity Registration Number	1118901
Company Registration Number	06058379
Principal office and registered office	Follaton House Plymouth Road Totnes Devon TQ9 5NE
Trustees	T C Fallon S D Buckell resigned 3 July 2024 F J Rainbird T A Timberlake K P Griffith

The organisation relies upon the following administrative and professional services:

Accountant	Westcotts (SW) LLP Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT
Bank	Natwest Commercial Banking Business Banking Devon and Cornwall

Disability Focus

Legal

Workplace Legal Solutions
36 Fawn Rise
Henfield
West Sussex
BN5 9EZ

Magdalen Chambers
Vickery House
Dean Park Gardens
Southernhay East
Exeter
EX2 4AA

IT Consultants

Nexus Open Systems Limited
Vale House
Pynes Hill
Exeter
EX2 5AZ

Brokers (PII)

Paragon
140 Leadenhall Street
London
EC3V 4QT

Disability Focus

Trustees' Report

Structure, governance and management

Organisation

The company is limited by guarantee and was Incorporated on 19 January 2007 under its articles of association.

The organisation is overseen by a Board of Trustees who meet quarterly to review both the financial and operational activities of the organisation,

The Board of Trustees have delegated the strategic activities of the organisation to a Chief Executive Officer with operational activities delegated to a senior management team all of whom report directly into the Board.

Day-to-day operational decisions are made by the senior management team but matters involving significant expenditure or future strategic direction are made in conjunction with the Board of Trustees.

The current Board of Trustees currently, comprises five Trustees all of whom bring their own expertise to the organisation. New Trustees will be introduced to the 'organisation by invitation based upon their knowledge and area of 'expertise' they can bring to the Board. Inductions will be undertaken by the Board in conjunction with the Chief Executive Officer and they will be directed to the Charity Commissions advice and guidance in relation to the responsibilities that the role of a trustee will carry.

The organisation has established a pay and remuneration structure which is overseen by a remuneration committee. Pay and remuneration is benchmarked against similar organisations within the sector with other factors such as regional fluctuations being taken into account.

Trustees

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

Risk Management

The trustees have identified and reviewed the major risks to which the organisation is exposed and systems have been established to mitigate those risks in so far as it is possible to do so and insurance policies put in place to cover those identified risks.

Objectives and activities

Principal Activities

The principal activities of the organisation in the period were those of the provision of financial and payroll services to individuals with disabilities and the provision of Appointeeship and Court of Protection services to individuals who lack capacity to manage their own finances.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Disability Focus

Trustees' Report

Achievements and performance

The organisation continued to focus upon its relationships with its primary referrers of work with continued focus upon improving service delivery. Positive steps were taken to introduce new processes and procedures for on-boarding new clients which had in the past provided problematic.

Instruction levels had remained consistent year on year but during the course of the financial period saw a select reduction in the number of referrals being made by one of its primary referrers.

Demand for our Appointeeship services remains high but as we are currently at capacity we are having to maintain a waiting list of individuals who are in need of those services. However, there are concerns regarding the long-term ability of the organisation to continue to fund this work in light of the shortfall in the level of fees the organisation can charge compared to the true cost of providing these services.

Public benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. The organisation continues to provide support activities to meet the needs of disabled people across Devon and its surrounding counties to support choice and independent living through the provision of these services.

Financial review

Income from charitable activities has increased to £541,756 from £539,534. The deficit for the year is £65,942 compared to a deficit £45,677 in the prior period ended 31 March 2024.

Reserves Policy

Total funds at 31 March 2025	£390,848
Free reserves	£221,105
Designated reserves	
Redundancy	£88,085
Computer Equipment/IT Infrastructure	£25,000
New project development	£30,000
Lease and other liabilities	£26,658

The Board of Trustees seek to work towards a general reserve to cover 6 months of normal trading costs. The free reserves of the charity as at 31 March 2025 are £221,105 (2024: £268,841), which is considered to be approximately 6 months of normal trading costs.

Redundancy

The organisation receives referrals to its service primarily under three commercial contracts held with Devon County Council, Torbay Council and Torbay NHS. The charges raised for its services are fixed under the terms of the Commercial contracts, it is therefore prudent to allow for the costs of redundancy in the event of either the termination of one or more of the commercial contracts or a significant and perceived permanent reduction in funding. This fund would cover the cost of making all staff redundant.

Disability Focus

Trustees' Report

Computer Equipment/ IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (Includes buying out of the current leased telephone equipment).

New project development

The trustees have set aside funds to support initial idea and project. Set-up stages that can't be funded elsewhere.

Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Plans for the future

The Board of Trustees are very conscious that the organisations income is heavily reliant upon three commercial contracts that it holds with Devon County Council, Torbay Council and Torbay NHS. Under these contracts individuals who have elected to receive Direct Payments are referred to the organisation to assist them manage their Direct Payments.

There is very limited scope to offer these services to other Local Authorities unless they elect to seek additional suppliers through a procurement exercise.

The Board of Trustees are also aware of the current crises within the Care sector and the budgetary restraints placed upon Local Authorities and the impact that this could have on the organisation going forward.

Although Instruction levels remain consistent with previous years the organisation continues to investigate avenues which would enhance the current service offering both from the client facing perspective and that of the contracting Local Authorities.

The Board of Trustees are conscious that although there continues to be a great demand for its Court of Protection Deputyship and Appointeeship Services these are creating a significant drain on the organisation's finances. The cost of providing these services is not met by the income the organisation is able to generate from this work and therefore the shortfall is currently being met from Income derived from our payroll services and reserves. It is anticipated that a decision will have to be made during the next financial year as to whether the organisation will continue to offer these services unless additional income can be found to support these specific services.

Statement of trustees' responsibilities

The trustees, who are also the directors of Disability Focus for the purposes of company law are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Disability Focus

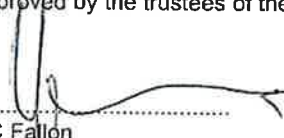
Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11/8/25 and signed on its behalf by:


T C Fallon
Trustee


T A Timberlake
Trustee

Disability Focus

Independent Examiner's Report to the trustees of Disability Focus ('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.

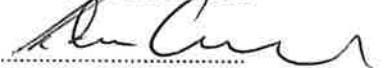
Independent examiner's statement

Since 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 Westcotts (SW) LLP, 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 Disability Focus 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.



Adam Croney ACA
Westcotts (SW) LLP

Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Date: 3/9/25

Disability Focus

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	3	541,756	541,756	539,534
Investment income	4	8,796	8,796	5,620
Other income	5	52,737	52,737	42,864
Total income		<u>603,289</u>	<u>603,289</u>	<u>588,018</u>
Expenditure:				
Expenditure on charitable activities	6	(669,231)	(669,231)	(633,695)
Total expenditure		<u>(669,231)</u>	<u>(669,231)</u>	<u>(633,695)</u>
Net expenditure		<u>(65,942)</u>	<u>(65,942)</u>	<u>(45,677)</u>
Net movement in funds		(65,942)	(65,942)	(45,677)
Reconciliation of funds				
Total funds brought forward		<u>456,790</u>	<u>456,790</u>	<u>502,467</u>
Total funds carried forward	19	<u>390,848</u>	<u>390,848</u>	<u>456,790</u>

All of the charity's activities derive from continuing operations during the above two periods.

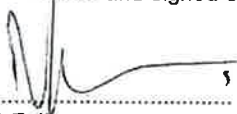
All funds in the previous year were unrestricted.

Disability Focus

(Registration number: 06058379)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,872	3,685
Current assets			
Debtors	12	55,952	84,795
Cash at bank and in hand	13	<u>424,822</u>	<u>423,322</u>
		480,774	508,117
Creditors: Amounts falling due within one year	14	<u>(91,798)</u>	<u>(55,012)</u>
Net current assets		<u>388,976</u>	<u>453,105</u>
Net assets		<u>390,848</u>	<u>456,790</u>
Funds of the charity:			
Unrestricted funds			
Unrestricted funds		<u>390,848</u>	<u>456,790</u>
Total funds	19	<u>390,848</u>	<u>456,790</u>

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 11.8.25 and signed on their behalf by:


 T C Fallon
 Trustee


 T A Timberlake
 Trustee

Disability Focus

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(65,942)	(45,677)
Adjustments to cash flows from non-cash items			
Depreciation		2,474	4,855
Investment income	4	<u>(8,796)</u>	<u>(5,620)</u>
		(72,264)	(46,442)
Working capital adjustments			
Decrease/(increase) in debtors	12	28,843	(31,592)
Increase in creditors	14	<u>36,786</u>	<u>6,500</u>
Net cash flows from operating activities		<u>(6,635)</u>	<u>(71,534)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	8,796	5,620
Purchase of tangible fixed assets	11	<u>(661)</u>	<u>(732)</u>
Net cash flows from investing activities		<u>8,135</u>	<u>4,888</u>
Net increase/(decrease) in cash and cash equivalents		1,500	(66,646)
Cash and cash equivalents at 1 April		<u>423,322</u>	<u>489,968</u>
Cash and cash equivalents at 31 March		<u><u>424,822</u></u>	<u><u>423,322</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 22 form an integral part of these financial statements.

Disability Focus

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

1 General information

The charity is a public benefit entity and a private company limited by guarantee; registered in England and Wales and a registered charity in England and Wales.

The address of its registered office is:

Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, for the foreseeable future nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. This has been considered by reviewing budgets and considering the future income secured from the charity's three main referrers of work, along with the current level of financial reserves.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and Judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Disability Focus

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to free funds at any time at the discretion of the Trustees. Material designated funds are identified and explained in note 19 to the financial statements.

Income and endowments

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

Other income is included in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, if probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Disability Focus

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% straight line
Equipment	33% straight line

Impairment of fixed assets

A review for Indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For Impairment testing of goodwill, the goodwill acquired in a business combination is from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Disability Focus

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

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Limited by guarantee

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every Member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.

Disability Focus

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

3 Income from charitable activities

	Unrestricted funds		Total	Total
	Designated	General	2025	2024
	£	£	£	£
Payroll Income Devon	7,377	128,072	135,449	131,667
Payroll Income Torbay	-	20,324	20,324	29,343
Financial Support Devon	-	187,558	187,558	195,995
Financial Support Torbay	-	105,318	105,318	102,025
Auto Enrolment Income Devon	-	5,650	5,650	12,940
Auto Enrolment Income Torbay	-	3,893	3,893	5,660
Financial Support Court of Protection	-	83,564	83,564	61,904
	<u>7,377</u>	<u>534,379</u>	<u>541,756</u>	<u>539,534</u>

4 Investment income

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Bank interest receivable	<u>8,796</u>	<u>8,796</u>	<u>5,620</u>

5 Other income

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Miscellaneous Income	<u>52,737</u>	<u>52,737</u>	<u>42,864</u>

Disability Focus

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

6 Expenditure on charitable activities by fund type

		Unrestricted funds		Total	Total
	Note	Designated	General	2025	2024
		£	£	£	£
Staff costs		-	512,017	512,017	504,180
Allocated support costs	7	25,583	131,631	157,214	129,515
		<u>25,583</u>	<u>643,648</u>	<u>669,231</u>	<u>633,695</u>

7 Analysis of support costs

	Unrestricted funds	Total	Total
	£	2025	2024
	£	£	£
Wages and salaries	14,450	14,450	16,113
Rent	28,116	28,116	33,040
Communications and IT	42,314	42,314	5,410
Other office expenses	(1,842)	(1,842)	(5,070)
Bank charges	8,308	8,308	5,649
Recruitment	6,151	6,151	8,922
Insurance	18,845	18,845	18,201
Motor and travel costs	120	120	349
Bad debts	-	-	584
Payroll, printing and postage	19,614	19,614	20,087
Depreciation	2,475	2,475	4,855
Staff entertainment	89	89	492
Marketing	3,380	3,380	374
Auditor remuneration	7,500	7,500	4,444
Other professional fees	7,694	7,694	16,065
	<u>157,214</u>	<u>157,214</u>	<u>129,515</u>

Disability Focus

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

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	457,219	424,792
Social security costs	34,295	26,859
Pension costs	20,503	27,581
	<u>512,017</u>	<u>479,232</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>19</u>	<u>19</u>

The key management personnel are considered to be the Chief Executive Officer and the Finance Manager. The total benefits paid to key management personal during the year was £78,755 (2024: £81,897).

9 Trustees remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

10 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Disability Focus

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

11 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024	12,173	69,020	81,193
Additions	-	661	661
At 31 March 2025	<u>12,173</u>	<u>69,681</u>	<u>81,854</u>
Depreciation			
At 1 April 2024	11,306	66,202	77,508
Charge for the year	352	2,122	2,474
At 31 March 2025	<u>11,658</u>	<u>68,324</u>	<u>79,982</u>
Net book value			
At 31 March 2025	<u>515</u>	<u>1,357</u>	<u>1,872</u>
At 31 March 2024	<u>867</u>	<u>2,818</u>	<u>3,685</u>

12 Debtors

	2025 £	2024 £
Trade debtors	40,390	70,435
Prepayments	10,630	10,498
Accrued income	1,852	782
Other debtors	3,080	3,080
	<u>55,952</u>	<u>84,795</u>

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	<u>424,822</u>	<u>423,322</u>

Disability Focus

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

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,707	10,427
Other taxation and social security	28,262	26,361
Other creditors	748	748
Accruals and deferred income	51,081	17,476
	<u>91,798</u>	<u>55,012</u>

15 Pension and other schemes

Defined contribution pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,503 (2024: £27,581).

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,872	1,872
Current assets	480,774	480,774
Current liabilities	(91,798)	(91,798)
Total net assets	<u>390,848</u>	<u>390,848</u>

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	3,685	3,685
Current assets	508,117	508,117
Current liabilities	(55,012)	(55,012)
Total net assets	<u>456,790</u>	<u>456,790</u>

Disability Focus

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

17 Analysis of changes in net debt

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	423,322	423,322
Cash flows	1,500	1,500
	<u>424,822</u>	<u>424,822</u>
Net debt	<u>424,822</u>	<u>424,822</u>

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	489,968	489,968
Cash flows	(66,646)	(66,646)
	<u>423,322</u>	<u>423,322</u>
Net debt	<u>423,322</u>	<u>423,322</u>

18 Related party transactions

There were no related party transactions in the current year (2024: nil).

Disability Focus

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

19 Movement in Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General reserves	268,841	595,912	(643,648)	221,105
Designated				
Redundancy	80,708	7,377	-	88,085
New project development	30,000	-	-	30,000
Lease and other liabilities	52,241	-	(25,583)	26,658
Computer equipment/IT infrastructure	25,000	-	-	25,000
	<u>187,949</u>	<u>7,377</u>	<u>(25,583)</u>	<u>169,743</u>
Total funds	<u>456,790</u>	<u>603,289</u>	<u>(669,231)</u>	<u>390,848</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General reserves	322,772	579,764	(633,695)	268,841
Designated				
Redundancy	75,225	5,483	-	80,708
New project development	30,000	-	-	30,000
Lease and other liabilities	49,470	2,771	-	52,241
Computer equipment/IT infrastructure	25,000	-	-	25,000
	<u>179,695</u>	<u>8,254</u>	<u>-</u>	<u>187,949</u>
Total funds	<u>502,467</u>	<u>588,018</u>	<u>(633,695)</u>	<u>456,790</u>

Disability Focus

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

General reserve

The board of trustees seek to work towards a general reserve to cover 6 months of normal trading costs. The free reserves of the charity as at 31 March 2025 are £221,105 (2024: £272,356), which is considered to be approximately 6 months of normal trading costs.

Redundancy

Disability Focus is reliant upon unit price funding from 2 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

New project development

The trustees have set aside funds to support initial ideas and project set-up stages that can't be funded elsewhere.

Lease. and other liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the end of the current rental agreement.

Computer equipment/IT infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

20 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	38,324	39,522
Between one and five years	150,713	189,037
	<u>189,037</u>	<u>228,559</u>

Disability Focus

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

	Total 2025 £	Total 2024 £
Charitable activities		
Income from charitable activities	541,756	539,534
	<u>541,756</u>	<u>539,534</u>
Investment income		
Bank interest receivable	8,796	5,620
	<u>8,796</u>	<u>5,620</u>
Other income		
Other income	52,737	42,864
	<u>52,737</u>	<u>42,864</u>
Expenditure on charitable activities		
Payroll Income Devon	25,583	-
Payroll Income Devon	(25,583)	-
Wages and salaries	(457,219)	(424,792)
Staff NIC (Employers)	(34,295)	(26,859)
Staff pensions (Defined contribution)	(20,503)	(27,581)
Private health insurance	(5,340)	(7,473)
Staff training	(1,250)	-
Volunteer expenses	(3,312)	(2,318)
Redundancy costs	(1,590)	(1,167)
Rent and rates	(28,116)	(33,041)
Insurance	(18,845)	(18,202)
Telephone and fax	(10,474)	(10,234)
Computer software and maintenance costs	(31,841)	-
Printing, postage and stationery	(2,958)	(4,369)
Sundry expenses	1,842	9,109
Travel and subsistence	(120)	(349)
Advertising	(3,380)	(300)
Promotional expenses	(6,151)	(8,922)
Staff entertaining (allowable for tax)	(89)	(492)
Consulting	(19,614)	(20,087)
Legal and professional fees	(15,194)	(20,582)
Bad debts written off	-	(584)
Bank charges	(8,308)	(5,649)
Depreciation of fixtures and fittings	(2,474)	(4,855)
Direct expenditure	-	(24,948)
	<u>(669,231)</u>	<u>(633,695)</u>

DISABILITY FOCUS

England & Wales - Charity number 1118901

Accounts

Company registration number: 06058379

Charity registration number: 1118901

Disability Focus

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Disability Focus

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Disability Focus

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

The Board of Trustees have delegated the strategic direction of the organisation to Adrian Richards with Financial management delegated to Norvydas Valavicius and Kelly Johnson-Reade in their capacity as Finance Managers.

Registered charity name Disability Focus

Charity Registration Number 1118901

Company Registration Number 06058379

Principal office and registered office Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

Trustees T C Fallon
S D Buckell
F J Rainbird
T A Timberlake
K P Griffith

The organisation relies upon the-following administrative and professional services:

Auditor Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Bank Natwest Commercial Banking
Business Banking
Devon and Cornwall

Disability Focus

Legal

Workplace Legal Solutions
36 Fawn Rise
Henfield
West Sussex
BN5 9EZ

Magdalen Chambers
Vickery House
Dean Park Gardens
Southernhay East
Exeter
EX2 4AA

IT Consultants

Nexus Open Systems Limited
Vale House
Pynes Hill
Exeter
EX2 5AZ

Brokers (PII)

Paragon
140 Leadenhall Street
London
EC3V 4QT

Disability Focus

Trustees' Report

Structure, governance and management

Organisation

The company is limited by guarantee and was Incorporated on 19 January 2007 under its articles of association.

The organisation is overseen by a Board of Trustees who meet quarterly to review both the financial and operational activities of the organisation,

The Board of Trustees have delegated the strategic activities of the organisation to a Chief Executive Officer with operational activities delegated to a senior management team all of whom report directly into the Board.

Day-to-day operational decisions are made by the senior management team but matters involving significant expenditure or future strategic direction are made in conjunction with the Board of Trustees.

The current Board of Trustees currently, comprises five Trustees all of whom bring their own expertise to the organisation. New Trustees will be introduced to the organisation by invitation based upon their knowledge and area of expertise they can bring to the Board. Inductions will be undertaken by the Board in conjunction with the Chief Executive Officer and they will be directed to the Charity Commissions advice and guidance in relation to the responsibilities that the role of a trustee will carry.

The organisation has established a pay and remuneration structure which is overseen by a remuneration committee. Pay and remuneration is benchmarked against similar organisations within the sector with other factors such as regional fluctuations being taken into account.

Trustees

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

Risk Management

The trustees have identified and reviewed the major risks to which the organisation is exposed and systems have been established to mitigate those risks in so far as it is possible to do so and insurance policies put in place to cover those identified risks.

Objectives and activities

Principal Activities

The principal activities of the organisation in the period were those of the provision of financial and payroll services to individuals with disabilities and the provision of Appointeeship and Court of Protection services to individuals who lack capacity to manage their own finances.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Disability Focus

Trustees' Report

Achievements and performance

The organisation continued to focus upon its relationships with its primary referrers of work with continued focus upon Improving service delivery. Positive steps were taken to introduce new processes and procedures for on-boarding new clients which had in the past provided problematic.

Instruction levels remain consistent year on year.

Demand for our Deputyship and Appointeeship services remains high with both services having to maintain a waiting list of individuals who are in need of those services. However, there are concerns regarding the long-term ability of the organisation to continue to fund this work in light of the shortfall in the level of fees the organisation can charge compared to the true cost of providing these services.

Public benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. The organisation continues to provide support activities to meet the needs of disabled people across Devon and its surrounding counties to support choice and independent living through the provision of these services.

Financial review

Income from charitable activities has decreased to £539,534 from £540,360. The deficit for the year is £42,162 compared to a deficit £83,627 in the prior period ended 31 March 2023.

Reserves Policy

Total funds at 31 March 2024	£460,305
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Free reserves	£272,356
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Designated reserves

Redundancy	£80,708
------------	---------

Computer Equipment/IT	£25,000
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Infrastructure	
----------------	--

New project development	£30,000
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Lease and other liabilities	£52,241
-----------------------------	---------

The Board of Trustees seek to work towards a general reserve to cover 6 months of normal trading costs. The free reserves of the charity as at 31 March 2024 are £272,356 (2023: £314,964), which is considered to be approximately 6 months of normal trading costs.

Redundancy

The organisation receives referrals to its service primarily under three commercial contracts held with Devon County Council, Torbay Council and Torbay NHS. The charges raised for its services are fixed under the terms of the Commercial contracts, it is therefore prudent to allow for the costs of redundancy in the event of either the termination of one or more of the commercial contracts or a significant and perceived permanent reduction in funding. This fund would cover the cost of making all staff redundant.

Disability Focus

Trustees' Report

Computer Equipment/ IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (Includes buying out of the current leased telephone equipment).

New project development

The trustees have set aside funds to support initial idea and project. Set-up stages that can't be funded elsewhere.

Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Plans for the future

The Board of Trustees are very conscious that the organisations income is heavily reliant upon three commercial contracts that it holds with Devon County Council, Torbay Council and Torbay NHS. Under these contracts individuals who have elected to receive Direct Payments are referred to the organisation to assist them manage their Direct Payments.

There is very limited scope to offer these services to other Local Authorities unless they elect to seek additional suppliers through a procurement exercise.

The Board of Trustees are also aware of the current crises within the Care sector and the budgetary restraints placed upon Local Authorities and the impact that this could have on the organisation going forward.

Although Instruction levels remain consistent with previous years the organisation continues to Investigate avenues which would enhance the current service offering both from the client facing perspective and that of the contracting Local Authorities.

The Board of Trustees are conscious that although there continues to be a great demand for Its Court of Protection Deputyship and Appointeeship Services these are creating a significant drain on the organisation's finances. The cost of providing these services is not met by the Income the organisation is able to generate from this work and therefore the shortfall is currently being met from Income derived from our payroll services and reserves. It is anticipated that a decision will have to be made during the next financial year as to whether the organisation will continue to offer these services unless additional income can be found to support these specific services.

Statement of trustees' responsibilities

The trustees, who are also the directors of Disability Focus for the purposes of company law are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Disability Focus

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

In so far 'as the Trustees are aware:

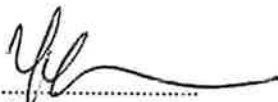
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

This report has been prepared in accordance with the special provisions. of Part 15 of the Companies Act 2006 relating to small companies.

The annual report was approved by the trustees of the charity on 24.10.2024 and signed on its behalf by:


.....
T C Fallon
Trustee


.....
K P Griffith
Trustee

Disability Focus

Independent Auditor's Report to the Members of Disability Focus

Opinion

We have audited the financial statements of Disability Focus (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Disability Focus

Independent Auditor's Report to the Members of Disability Focus

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Disability Focus

Independent Auditor's Report to the Members of Disability Focus

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 5 and 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Directors and other management. We communicated identified laws and regulations throughout our team and remained alert to any indicators of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts of disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls. we are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Disability Focus

Independent Auditor's Report to the Members of Disability Focus

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Disability Focus

Independent Auditor's Report to the Members of Disability Focus

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Adam Croney ACA
(Senior Statutory Auditor)

For and on behalf of
Westcotts (SW) LLP,
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 29/10/24

Disability Focus

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	539,534	539,534	540,360
Investment income	4	5,620	5,620	2,884
Other income	5	42,864	42,864	45,565
Total income		<u>588,018</u>	<u>588,018</u>	<u>588,809</u>
Expenditure:				
Expenditure on charitable activities	6	(633,695)	(633,695)	(672,436)
Total expenditure		<u>(633,695)</u>	<u>(633,695)</u>	<u>(672,436)</u>
Net expenditure		<u>(45,677)</u>	<u>(45,677)</u>	<u>(83,627)</u>
Net movement in funds		(45,677)	(45,677)	(83,627)
Reconciliation of funds				
Total funds brought forward		502,467	502,467	586,094
Total funds carried forward	19	<u>456,790</u>	<u>456,790</u>	<u>502,467</u>

All of the charity's activities derive from continuing operations during the above two periods.

All funds in the previous year were unrestricted.

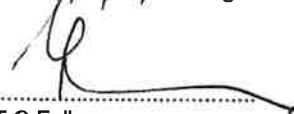
The notes on pages 15 to 26 form an integral part of these financial statements.

Disability Focus

(Registration number: 06058379)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	3,685	7,808
Current assets			
Debtors	12	84,795	53,204
Cash at bank and in hand	13	423,322	489,968
		508,117	543,172
Creditors: Amounts falling due within one year	14	(55,012)	(48,513)
Net current assets		453,105	494,659
Net assets		456,790	502,467
Funds of the charity:			
Unrestricted funds			
Unrestricted funds		456,790	502,467
Total funds	19	456,790	502,467

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 30/03/24 and signed on their behalf by:


 T C Fallon
 Trustee


 K P Griffith
 Trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

Disability Focus

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(45,677)	(83,627)
Adjustments to cash flows from non-cash items			
Depreciation		4,855	5,997
Interest Receivable		(5,620)	(2,884)
Interest payable		-	5,843
Accrued Expenses		1,295	5,096
		<u>(45,147)</u>	<u>(69,575)</u>
Working capital adjustments			
Increase in debtors	12	(31,592)	(10,940)
Increase/(decrease) in creditors	14	5,205	(1,169)
Net cash flows from operating activities		<u>(71,534)</u>	<u>(81,684)</u>
Cash flows from investing activities			
Interest received		5,620	2,884
Acquisitions of tangible assets		(732)	(3,486)
Net cash flows from investing activities		4,888	(602)
Cash flows from financing activities			
Interest paid		-	(5,843)
Net decrease in cash and cash equivalents		(66,646)	(88,129)
Cash and cash equivalents at 1 April		<u>489,968</u>	<u>578,097</u>
Cash and cash equivalents at 31 March		<u>423,322</u>	<u>489,968</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 26 form an integral part of these financial statements.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

1 General information

The charity is a public benefit entity and a private company limited by guarantee; registered in England and Wales and a registered charity in England and Wales.

The address of its registered office is:

Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, for the foreseeable future nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. This has been considered by reviewing budgets and considering the future income secured from the charity's three main referrers of work, along with the current level of financial reserves.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and Judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to free funds at any time at the discretion of the Trustees. Material designated funds are identified and explained in note 23 to the financial statements.

Income and endowments

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

Other income is included in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% straight line
Equipment	33% straight line

Impairment of fixed assets

A review for Indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For Impairment testing of goodwill, the goodwill acquired in a business combination is from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, Irrespective of whether other assets or liabilities of the charity are assigned to those units.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the Instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt Instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Limited by guarantee

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every Member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Payroll Income Devon	131,667	131,667	131,146
Payroll Income Torbay	29,343	29,343	30,359
Financial Support Devon	195,995	195,995	205,344
Financial Support Torbay	102,025	102,025	90,461
Auto Enrolment Income Devon	12,940	12,940	14,150
Auto Enrolment Income Torbay	5,660	5,660	4,685
Financial Support Court of Protection	61,904	61,904	64,215
	<u>539,534</u>	<u>539,534</u>	<u>540,360</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Bank interest receivable	5,620	5,620	2,884
	<u>5,620</u>	<u>5,620</u>	<u>2,884</u>

5 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Miscellaneous Income	42,864	42,864	45,565
	<u>42,864</u>	<u>42,864</u>	<u>45,565</u>

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities by fund type

		Unrestricted funds General £	Total 2024 £	Total 2023 £
	Note			
Staff costs		504,180	504,180	530,768
Allocated support costs	7	<u>129,515</u>	<u>129,515</u>	<u>141,668</u>
		<u>633,695</u>	<u>633,695</u>	<u>672,436</u>

7 Analysis of support costs

	Unrestricted funds £	Total 2024 £	Total 2023 £
Wages and salaries	16,113	16,113	37,919
Rent	33,040	33,040	26,241
Communications and IT	5,410	5,410	791
Other office expenses	(5,070)	(5,070)	4,354
Bank charges	5,649	5,649	5,843
Recruitment	8,922	8,922	10,363
Insurance	18,201	18,201	15,278
Motor and travel costs	349	349	1,766
Bad debts	584	584	(1,082)
Payroll, printing and postage	20,087	20,087	11,249
Depreciation	4,855	4,855	5,997
Staff entertainment	492	492	1,777
Marketing	374	374	6,128
Auditor remuneration	4,444	4,444	3,450
Other professional fees	<u>16,065</u>	<u>16,065</u>	<u>11,594</u>
	<u>129,515</u>	<u>129,515</u>	<u>141,668</u>

Within expenditure this year is the writing off of prior period temp account balances which amounted to £3,455.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	424,792	433,880
Social security costs	26,859	29,852
Pension costs	27,581	23,803
	<u>479,232</u>	<u>487,535</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	<u>19</u>	<u>18</u>

One employee received emoluments of more than £60,000 during the year.

The key management personnel are considered to be the Chief Executive Officer and the two Finance Managers. The total benefits paid to key management personal during the year was £81,897 (2023: £112,418).

9 Trustees remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

10 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	12,173	68,288	80,461
Revaluations	-	732	732
At 31 March 2024	<u>12,173</u>	<u>69,020</u>	<u>81,193</u>
Depreciation			
At 1 April 2023	10,787	61,866	72,653
Charge for the year	519	4,336	4,855
At 31 March 2024	<u>11,306</u>	<u>66,202</u>	<u>77,508</u>
Net book value			
At 31 March 2024	<u>867</u>	<u>2,818</u>	<u>3,685</u>
At 31 March 2023	<u>1,386</u>	<u>6,422</u>	<u>7,808</u>

12 Debtors

	2024 £	2023 £
Trade debtors	70,435	38,690
Prepayments	10,498	11,434
Accrued income	782	-
Other debtors	<u>3,080</u>	<u>3,080</u>
	<u>84,795</u>	<u>53,204</u>

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	<u>423,322</u>	<u>489,968</u>

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,427	4,864
Other taxation and social security	26,361	27,466
Other creditors	748	-
Accruals	17,476	16,183
	<u>55,012</u>	<u>48,513</u>

15 Pension and other schemes

Defined contribution pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £27,581 (2023: £23,803).

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	3,685	3,685
Current assets	508,117	508,117
Current liabilities	(55,012)	(55,012)
Total net assets	<u>456,790</u>	<u>456,790</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	7,808	7,808
Current assets	543,172	543,172
Current liabilities	(48,513)	(48,513)
Total net assets	<u>502,467</u>	<u>502,467</u>

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Analysis of changes in net debt

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	489,968	489,968
Cash flows	<u>(66,646)</u>	<u>(66,646)</u>
	<u>423,322</u>	<u>423,322</u>
Net debt	<u><u>423,322</u></u>	<u><u>423,322</u></u>

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	578,097	578,097
Cash flows	<u>(88,129)</u>	<u>(88,129)</u>
	<u>489,968</u>	<u>489,968</u>
Net debt	<u><u>489,968</u></u>	<u><u>489,968</u></u>

18 Related party transactions

There were no related party transactions in the year (2023: nil).

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Movement in Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General reserves	322,772	579,764	(633,695)	268,841
<i>Designated</i>				
Redundancy	75,225	5,483	-	80,708
New project development	30,000	-	-	30,000
Lease and other liabilities	49,470	2,771	-	52,241
Computer equipment/IT infrastructure	25,000	-	-	25,000
	<u>179,695</u>	<u>8,254</u>	<u>-</u>	<u>187,949</u>
Total funds	<u>502,467</u>	<u>588,018</u>	<u>(633,695)</u>	<u>456,790</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General reserves	320,049	554,245	(551,522)	322,772
<i>Designated</i>				
Redundancy	40,661	34,564	-	75,225
New project development	30,000	-	-	30,000
Lease and other liabilities	145,384	-	(95,914)	49,470
Computer equipment/IT infrastructure	50,000	-	(25,000)	25,000
	<u>266,045</u>	<u>34,564</u>	<u>(120,914)</u>	<u>179,695</u>
Total funds	<u>586,094</u>	<u>588,809</u>	<u>(672,436)</u>	<u>502,467</u>

Disability Focus

Notes to the Financial Statements for the Year Ended 31 March 2024

General reserve

The board of trustees seek to work towards a general reserve to cover 6 months of normal trading costs. The free reserves of the charity as at 31 March 2024 are £272,356 (2023: £322,772), which is considered to be approximately 6 months of normal trading costs.

Redundancy

Disability Focus is reliant upon unit price funding from 2 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

New project development

The trustees have set aside funds to support initial ideas and project set-up stages that can't be funded elsewhere.

Lease, and other liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the end of the current rental agreement.

Computer equipment/IT infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

20 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Within one year	39,522	6,413
Between one and five years	189,037	6,070
	<u>228,559</u>	<u>12,483</u>

Disability Focus

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

	Total 2024 £	Total 2023 £
Charitable activities		
Income from charitable activities	539,534	540,360
	<u>539,534</u>	<u>540,360</u>
Investment income		
Bank interest receivable	5,620	2,884
	<u>5,620</u>	<u>2,884</u>
Other income		
Other income	42,864	45,565
	<u>42,864</u>	<u>45,565</u>
Expenditure on charitable activities		
Wages and salaries	(424,792)	(433,880)
Staff NIC (Employers)	(26,859)	(29,852)
Staff pensions (Defined contribution)	(27,581)	(23,803)
Private health insurance	(7,473)	(7,104)
Staff training	-	(3,886)
Volunteer expenses	(2,318)	(1,075)
Redundancy costs	(1,167)	(1,385)
Rates	(33,041)	(26,241)
Insurance	(18,202)	(15,278)
Telephone and fax	(10,234)	(6,334)
Computer software and maintenance costs	-	(2,814)
Printing, postage and stationery	(4,369)	(18,715)
Sundry expenses	9,109	(1,475)
Travel and subsistence	(349)	(1,766)
Advertising	(300)	(6,128)
Promotional expenses	(8,922)	(10,363)
Staff entertaining (allowable for tax)	(492)	(1,777)
Consulting	(20,087)	(11,249)
Legal and professional fees	(20,582)	(15,320)
Bad debts written off	(584)	1,082
Bank charges	(5,649)	(5,843)
Depreciation of fixtures and fittings	(4,855)	(5,997)
Direct expenditure	<u>(24,948)</u>	<u>(43,233)</u>
	<u>(633,695)</u>	<u>(672,436)</u>

This page does not form part of the statutory financial statements.

DISABILITY FOCUS

England & Wales - Charity number 1118901

Accounts

COMPANY REGISTRATION NUMBER: 06058379
CHARITY REGISTRATION NUMBER: 1118901

Disability Focus
Company Limited by Guarantee
Financial Statements
31 March 2023

WESTCOTTS (SW) LLP
Chartered Accountants & Statutory Auditor
80 Oxford Street
Burnham-on-Sea
TA8 1EF

Disability Focus
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Statement of Financial Position	11
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Disability Focus
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

The Board of Trustees have delegated the strategic direction of the organisation to Adrian Richards with Financial management delegated to Norvydas Valavicius and Kelly Johnson-Reade in their capacity as Finance Managers.

Registered charity name Disability Focus

Charity registration number 1118901

Company registration number 06058379

Principal office and registered office Follaton House
Plymouth Road
Totnes
Devon
TQ9 5NE

The trustees T C Fallon
F J Rainbird
K P Griffith
T A Timberlake
S D Buckell

The organisation relies upon the following administrative and professional services:

Auditor Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
80 Oxford Street
Burnham-On-Sea
TA8 1EF

Bank Natwest Commercial Banking
Business Banking
Devon and Cornwall

Legal Workplace Legal Solutions
36 Fawn Rise
Henfield
West Sussex
BN5 9EZ

Magdalen Chambers
Vickery House
Dean Park Gardens
Southernhay East
Exeter
EX2 4AA

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

IT Consultants

Nexus Open Systems Limited
Vale House
Pynes Hill
Exeter
EX2 5AZ

Brokers (PII)

Paragon
140 Leadenhall Street
London
EC3V 4QT

Structure, governance and management

Organisation

The company is limited by guarantee and was incorporated on 19 January 2007 under its articles of association.

The organisation is overseen by a Board of Trustees who meet quarterly to review both the financial and operational activities of the organisation.

The Board of Trustees have delegated the strategic activities of the organisation to a Chief Executive Officer with operational activities delegated to a senior management team all of whom report directly into the Board.

Day-to-day operational decisions are made by the senior management team but matters involving significant expenditure or future strategic direction are made in conjunction with the Board of Trustees.

The current Board of Trustees currently comprises five Trustees all of whom bring their own expertise to the organisation. New Trustees will be introduced to the organisation by invitation based upon their knowledge and area of expertise they can bring to the Board. Inductions will be undertaken by the Board in conjunction with the Chief Executive Officer and they will be directed to the Charity Commissions advice and guidance in relation to the responsibilities that the role of a trustee will carry.

The organisation has established a pay and remuneration structure which is overseen by a remuneration committee. Pay and remuneration is benchmarked against similar organisations within the sector with other factors such as regional fluctuations being taken into account.

Trustees

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

Risk Management

The trustees have identified and reviewed the major risks to which the organisation is exposed, and systems have been established to mitigate those risks in so far as it is possible to do so and insurance policies put in place to cover those identified risks.

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Principal Activities

The principal activities of the organisation in the period were those of the provision of financial and payroll services to individuals with disabilities and the provision of Appointeeship and Court of Protection services to individuals who lack capacity to manage their own finances.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The organisation continued to focus upon its relationships with its primary referrers of work with continued focus upon improving service delivery. Positive steps were taken to introduce new processes and procedures for on-boarding new clients which had in the past provided problematic.

Instruction levels remain consistent year on year.

Demand for our Deputyship and Appointeeship services remains high with both services having to maintain a waiting list of individuals who are in need of those services. However, there are concerns regarding the long-term ability of the organisation to continue to fund this work in light of the shortfall in the level of fees the organisation can charge compared to the true cost of providing these services.

Public benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. The organisation continues to provide support activities to meet the needs of disabled people across Devon and its surrounding counties to support choice and independent living through the provision of these services.

Financial review

Income from charitable activities has increased to £540,360 from £518,085 as a result of increasing numbers of clients and fee uplift that was secured in August 2022. The deficit for the year is £83,627 compared to a deficit £25,139 in the prior period ended 31 March 2022.

Reserves Policy

Total funds at 31 March 2023	£502,467
Free reserves	£314,964
Designated reserves	
Redundancy	£75,225
Computer Equipment/IT Infrastructure	£25,000
New project development	£30,000
Lease and other liabilities	£49,470

The Board of Trustees seek to work towards a general reserve to cover 6 months of normal trading costs. The free reserves of the charity as at 31 March 2023 are £314,964 (2022: £309,730), which is considered to be approximately 6 months of normal trading costs.

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Redundancy

The organisation receives referrals to its service primarily under three commercial contracts held with Devon County Council, Torbay Council and Torbay NHS. The charges raised for its services are fixed under the terms of the commercial contracts. It is therefore prudent to allow for the costs of redundancy in the event of either the termination of one or more of the commercial contracts or a significant and perceived permanent reduction in funding. This fund would cover the cost of making all staff redundant.

Computer Equipment/IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

New project development

The trustees have set aside funds to support initial idea and project set-up stages that can't be funded elsewhere.

Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Plans for the future

The Board of Trustees are very conscious that the organisation's income is heavily reliant upon three commercial contracts that it holds with Devon County Council, Torbay Council and Torbay NHS. Under these contracts individuals who have elected to receive Direct Payments are referred to the organisation to assist them manage their Direct Payments.

There is very limited scope to offer these services to other Local Authorities unless they elect to seek additional suppliers through a procurement exercise.

The Board of Trustees are also aware of the current crises within the Care sector and the budgetary restraints placed upon Local Authorities and the impact that this could have on the organisation going forward.

Although instruction levels remain consistent with previous years the organisation continues to investigate avenues which would enhance the current service offering both from the client facing perspective and that of the contracting Local Authorities.

The Board of Trustees are conscious that although there continues to be a great demand for its Court of Protection Deputyship and Appointeeship Services these are creating a significant drain on the organisation's finances. The cost of providing these services is not met by the income the organisation is able to generate from this work and therefore the shortfall is currently being met from income derived from our payroll services and reserves. It is anticipated that a decision will have to be made during the next financial year as to whether the organisation will continue to offer these services unless additional income can be found to support these specific services.

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The Trustees, who are also directors 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 charity 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 the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP 2019 (FRS 102);
- make judgments and accounting 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 charity will continue in business.

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

In so far as the Trustees are aware:

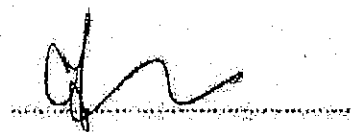
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Trustees' Annual Report was approved on 1/9/23 and signed on behalf of the Board of Trustees by:



T C Fallon - Trustee



T Timberlake - Trustee

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus

Year ended 31 March 2023

Opinion

We have audited the financial statements of Disability Focus (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including Income and Expenditure account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2023

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus (continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Directors and other management. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2023

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Westcotts (SW) LLP

David Wright FCA (Senior Statutory Auditor)

For and on behalf of
Westcotts (SW) LLP
Chartered Accountants & Statutory Auditor
80 Oxford Street
Burnham-On-Sea
Somerset
TA8 1EF

15.9.23

Disability Focus
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		2023	2022
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	—	1,503
Charitable activities	6	540,360	518,085
Investment income	7	2,884	2,839
Other income	8	45,565	44,968
Total income		<u>588,809</u>	<u>567,395</u>
Expenditure			
Expenditure on charitable activities	9,10	672,436	592,534
Total expenditure		<u>672,436</u>	<u>592,534</u>
Net expenditure and net movement in funds		<u>(83,627)</u>	<u>(25,139)</u>
Reconciliation of funds			
Total funds brought forward		586,094	611,233
Total funds carried forward		<u>502,467</u>	<u>586,094</u>

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

All income and expenditure derive from continuing activities.

All funds in the previous year were unrestricted.

The notes on pages 13 to 21 form part of these financial statements.

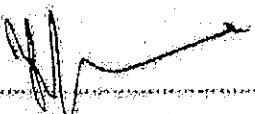
Disability Focus
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

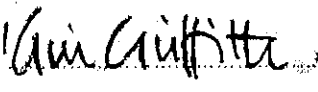
	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		7,808	10,319
Current assets				
Debtors	17	53,204		42,264
Cash at bank and in hand		489,968		578,097
		<u>543,172</u>		<u>620,361</u>
Creditors: amounts falling due within one year	18	<u>48,513</u>		<u>44,586</u>
Net current assets			<u>494,659</u>	<u>575,775</u>
Total assets less current liabilities			<u>502,467</u>	<u>586,094</u>
Net assets			<u>502,467</u>	<u>586,094</u>
Funds of the charity				
Unrestricted funds			<u>502,467</u>	<u>586,094</u>
Total charity funds			<u>502,467</u>	<u>586,094</u>

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

These financial statements were approved by the Board of Trustees and authorised for issue on

1/9/23 and are signed on behalf of the board by:


T C Fallon
Trustee


K Griffith
Trustee

COMPANY REGISTRATION NUMBER: 06058379

The notes on pages 13 to 21 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities	(83,627)	(25,139)
Net expenditure		
<i>Adjustments for:</i>	<i>5,997</i>	<i>7,942</i>
Depreciation of tangible fixed assets	<i>(2,884)</i>	<i>(2,839)</i>
Other interest receivable and similar income	<i>5,843</i>	<i>8,460</i>
Interest payable and similar charges	<i>5,095</i>	<i>2,212</i>
Accrued expenses		
<i>Changes in:</i>	<i>(10,940)</i>	<i>(4,174)</i>
Trade and other debtors	<i>(1,169)</i>	<i>8,258</i>
Trade and other creditors	<i>(81,684)</i>	<i>(7,280)</i>
Cash generated from operations	<i>(5,843)</i>	<i>(8,460)</i>
Interest paid	<i>2,884</i>	<i>2,839</i>
Interest received	<i>(84,643)</i>	<i>(10,901)</i>
Net cash used in operating activities		
Cash flows from investing activities	<u>(3,486)</u>	<u>(9,559)</u>
Purchase of tangible assets	<i>(3,486)</i>	<i>(9,559)</i>
Net cash used in investing activities		
Net decrease in cash and cash equivalents	<u>(88,129)</u>	<u>(20,460)</u>
Cash and cash equivalents at beginning of year	<u>578,097</u>	<u>598,557</u>
Cash and cash equivalents at end of year	<u>489,968</u>	<u>578,097</u>

The notes on pages 13 to 21 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Follaton House, Plymouth Road, Totnes, Devon, TQ9 5NE.

2. Statement of compliance

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties around the charity's ability to continue as a going concern, for the foreseeable future. This has been considered by reviewing budgets and considering the future income secured from the charity's three main referrers of work, along with the current level of financial reserves.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to free funds at any time at the discretion of the Trustees. Material designated funds are identified and explained in note 23 to the financial statements.

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities 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.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	20% straight line
Computer equipment	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt Instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Grants receivable	—	—	1,503	1,503

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Employment Contract Income	—	—	60	60
Payroll Income Devon	131,146	131,146	134,051	134,051
Payroll Income Torbay	30,359	30,359	28,209	28,209
Financial Support Devon	205,344	205,344	197,835	197,835
Financial Support Torbay	90,481	90,481	82,507	82,507
Auto Enrolment Income Devon	14,150	14,150	17,265	17,265
Auto Enrolment Income Torbay	4,685	4,685	5,230	5,230
Financial Support Court of Protection	64,215	64,215	52,928	52,928
	<u>540,360</u>	<u>540,360</u>	<u>518,085</u>	<u>518,085</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	2,884	2,884	2,839	2,839

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Miscellaneous Income	45,565	45,565	44,968	44,968

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Provision of finance and payroll services	530,768	530,768	416,346	416,346
Support costs	141,668	141,668	176,188	176,188
	<u>672,436</u>	<u>672,436</u>	<u>592,534</u>	<u>592,534</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £
Provision of finance and payroll services	530,768	141,668	672,436

	Activities undertaken directly £	Support costs £	Total funds 2022 £
Provision of finance and payroll services	416,346	176,188	592,534

11. Analysis of support costs

	Total 2023 £	Total 2022 £
Wages and salaries	37,919	58,593
Rent	26,241	24,281
Communications and IT	791	654
Other office expenses	4,354	5,501
Bank charges	6,843	6,480
Recruitment	10,363	12,750
Insurance	15,278	18,162
Motor and travel costs	1,766	172
Bad debts	(1,082)	(650)
Payroll, printing and postage	11,249	10,420
Depreciation	5,997	7,942
Staff entertainment	1,777	700
Marketing	6,128	5,225
Governance costs		
Auditor remuneration	3,450	10,059
Other professional fees	11,594	15,919
	<u>141,668</u>	<u>176,188</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	5,997	7,942
Operating lease rentals	<u>5,541</u>	<u>5,332</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	433,880	394,388
Social security costs	29,852	34,386
Pension costs	23,803	21,351
	<u>487,535</u>	<u>450,125</u>

The average head count of employees during the year was 18 (2022: 17).

One employee received employee benefits of more than £60,000 during the current and previous year.

The key management personnel are considered to be the Chief Executive Officer and the two Finance Managers. The total benefits paid to key management personal during the year was £112,418 (2022: £121,015).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

15. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	11,821	65,154	76,975
Additions	352	3,134	3,486
At 31 March 2023	<u>12,173</u>	<u>68,288</u>	<u>80,461</u>
Depreciation			
At 1 April 2022	10,030	56,626	66,656
Charge for the year	757	5,240	5,997
At 31 March 2023	<u>10,787</u>	<u>61,866</u>	<u>72,653</u>
Carrying amount			
At 31 March 2023	<u>1,386</u>	<u>6,422</u>	<u>7,808</u>
At 31 March 2022	<u>1,791</u>	<u>8,528</u>	<u>10,319</u>

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Debtors

	2023	2022
	£	£
Trade debtors	38,690	32,894
Prepayments and accrued income	11,434	6,290
Other debtors	3,080	3,080
	<u>53,204</u>	<u>42,264</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,864	7,967
Accruals and deferred income	16,183	11,087
Social security and other taxes	27,466	24,260
Other creditors	—	1,272
	<u>48,513</u>	<u>44,586</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £23,803 (2022: £21,351).

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2023 £
Tangible fixed assets	7,808	7,808
Current assets	543,172	543,172
Creditors less than 1 year	(48,513)	(48,513)
Net assets	<u>502,467</u>	<u>502,467</u>

	Unrestricted Funds	Total Funds
	£	2022 £
Tangible fixed assets	10,319	10,319
Current assets	620,361	620,361
Creditors less than 1 year	(44,586)	(44,586)
Net assets	<u>586,094</u>	<u>586,094</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>578,097</u>	<u>(88,129)</u>	<u>489,968</u>

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>598,557</u>	<u>(20,460)</u>	<u>578,097</u>

22. Related parties

There were no related party transactions during the year (2022: none).

23. Movement in Funds

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Unrestricted funds				
General reserves	320,049	554,245	(551,522)	322,772
Designated funds				
Redundancy	40,661	34,564	—	75,225
New project development	30,000	—	—	30,000
Lease and other liabilities	145,384	—	(95,914)	49,470
Computer equipment/IT infrastructure	50,000	—	(25,000)	25,000
	<u>586,094</u>	<u>588,809</u>	<u>(672,436)</u>	<u>502,467</u>

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Unrestricted funds				
General reserves	457,428	455,155	(592,534)	320,049
Designated funds				
Redundancy	40,661	—	—	40,661
New project development	30,000	—	—	30,000
Lease and other liabilities	33,144	112,240	—	145,384
Computer equipment/IT infrastructure	50,000	—	—	50,000
	<u>611,233</u>	<u>567,395</u>	<u>(592,534)</u>	<u>586,094</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

23. Movement In Funds (continued)

Fund descriptions

Redundancy

Disability Focus is reliant upon unit price funding from 3 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

New project development

The trustees have set aside funds to support initial idea and project set-up stages that can't be funded elsewhere.

Lease and other liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Computer equipment/IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	6,413	29,931
Later than 1 year and not later than 5 years	6,070	12,483
	<u>12,483</u>	<u>42,414</u>

Disability Focus
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Disability Focus
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>—</u>	<u>1,503</u>
Charitable activities		
Employment Contract Income	—	60
Payroll Income Devon	131,146	134,051
Payroll Income Torbay	30,359	28,209
Financial Support Devon	205,344	197,835
Financial Support Torbay	90,461	82,507
Auto Enrolment Income Devon	14,150	17,285
Auto Enrolment Income Torbay	4,685	5,230
Financial Support Court of Protection	64,215	52,928
	<u>540,360</u>	<u>518,085</u>
Investment Income		
Bank interest receivable	<u>2,884</u>	<u>2,839</u>
Other income		
Miscellaneous Income	<u>45,565</u>	<u>44,968</u>
Total Income	<u>588,809</u>	<u>567,395</u>

Disability Focus

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	433,880	394,388
Employer's NIC	29,852	24,304
Pension costs	23,803	21,351
Operating leases	5,541	5,332
Rent	26,241	24,281
Rates and water	10,363	12,750
Insurance	15,278	18,162
Auditors' remuneration	3,450	10,059
Motor vehicle expenses	1,777	700
Other motor/travel costs	1,766	172
Legal and professional fees	11,594	15,919
Other office costs	32,374	18,975
Depreciation	5,997	7,942
Finance costs - defined benefit pension scheme	5,843	6,460
Communications & IT	48,382	16,744
Bad debts	(1,082)	(850)
Payroll, printing and postage	11,249	10,420
Marketing	6,128	5,225
	<u>672,436</u>	<u>592,534</u>
 Total expenditure	 <u>672,436</u>	 <u>592,534</u>
 Net expenditure	 <u>(83,627)</u>	 <u>(25,139)</u>

Disability Focus

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Provision of finance and payroll services		
<i>Activities undertaken directly</i>		
Wages and salaries	396,961	335,795
Employer's NIC	29,852	24,304
Pension costs	23,803	21,351
Operating leases	5,541	5,332
Other office expenses	28,020	13,474
Communications and IT	47,591	16,090
	<u>530,768</u>	<u>416,346</u>
<i>Support costs</i>		
Wages and salaries	37,919	58,593
Rent	26,241	24,281
Recruitment	10,363	12,750
Insurance	16,278	18,162
Staff entertainment	1,777	700
Motor and travel costs	1,766	172
Other office expenses	4,354	5,501
Depreciation	5,997	7,942
Bank charges	5,843	6,460
Communications & IT	791	654
Bad debts	(1,082)	(650)
Payroll, printing and postage	11,249	10,420
Marketing	6,128	5,225
<i>Governance costs</i>		
Auditor remuneration	3,450	10,059
Other professional fees	11,594	15,919
	<u>141,668</u>	<u>176,188</u>
Expenditure on charitable activities	<u>672,436</u>	<u>592,534</u>

DISABILITY FOCUS

England & Wales - Charity number 1118901

Accounts

COMPANY REGISTRATION NUMBER: 06058379
CHARITY REGISTRATION NUMBER: 1118901

Disability Focus
Company Limited by Guarantee
Financial Statements
31 March 2022

WESTCOTTS (SW) LLP
Chartered accountants & statutory auditor
26-28 Southernhay E,
Exeter
EX1 1NS

Disability Focus
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

	Pages
Trustees' annual report (incorporating the director's report)	1 to 4
Independent auditor's report to the members	5 to 8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 19
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21 to 22
Notes to the detailed statement of financial activities	23

Disability Focus
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Disability Focus

Charity registration number 1118901

Company registration number 06058379

Principal office and registered office Follaton House
Plymouth Road
Totnes
TQ9 5NE

The trustees

T C Fallon
F J Rainbird
K Griffith
T Timberlake
C Knowles (Retired 10 December 2021)
Stephen Buckell (Appointed 9 March 2022)

Company secretary T C Fallon

Auditor Westcotts (SW) LLP
Chartered accountants & statutory auditor
26-28 Southernhay E,
Exeter
EX1 1NS

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Organisation

The company is limited by guarantee and was incorporated on 19 January 2007 under its articles of association. The company is managed by the Manager and a team of salaried staff. The directors/trustees of the company, who are the members of the Board of Trustees of the charity, are responsible for the appointment of the Office Manager and for the general control and management of the administration of the charity.

Trustees

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

Risk Management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and activities

Principal Activities

The principal activities of the company in the period were those of the provision of financial and payroll services to disabled people. Furthermore, the company has been also significantly involved in Appointeeship and Court of Protection service.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Organisation has focused upon re-establishing relationships with the Local Authorities that introduce the majority of our work. Following the Covid pandemic and for reasons that were understandable, Local Authority Teams that were pre-pandemic regularly engaged with the organisation had to redirect their resources. Although initially challenging, regular quarterly management meetings have now been re-established.

We have seen a gradual increase in the number of referrals made to us in relation to our Payroll/Managed Services and we have seen an increase demand for our Appointee and Deputy services.

We have also focused upon improving our external communications and engaging with our clients through client listening exercises. This has brought about changes in the way in which we operate our 'client onboarding' experience which has been very well received by the clients.

Public benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Disability Focus continues to provide support activities to meet the needs of disabled people across Devon and support choice and independent living through the provision of these services.

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Income from charitable activities has increased to £518,085 from £507,147 as a result of increasing numbers of clients. The deficit for the year is £25,139 compared to a surplus £154,557 in the prior period ended 31 March 2021, this is due to significant reduction in 'Other income'.

Reserves Policy

Total funds at 31 March 2022	£586,094
-------------------------------------	----------

General reserve	£320,049
------------------------	----------

Designated reserves

Redundancy	£40,661
Computer Equipment/IT Infrastructure	£50,000
New project development	£30,000
Lease and other liabilities	£145,384

The board of trustees seek to work towards a general reserve to cover 6 months of normal trading costs. This would allow the organisation to continue to provide support to its clients during any periods of funding uncertainty. The current general reserve stands at approximately 7 months of normal trading.

The general reserve exceeds our goal of 6 months by 1 month, However, we are aware that we face a significant spend upon upgrading our IT infrastructure during the course of the financial year 2022/23 which we anticipate will require a draw upon our reserves.

Redundancy

Disability Focus is reliant upon unit price funding from 3 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

Computer Equipment/IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

New project development

The trustees have set aside funds to support initial idea and project set-up stages that can't be funded elsewhere.

Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 23 to the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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 charity will continue in business.

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

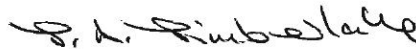
Auditor

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 14/12/2022 and signed on behalf of the board of trustees by:



T C Fallon
Trustee



T Timberlake
Trustee

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus

Year ended 31 March 2022

Opinion

We have audited the financial statements of Disability Focus (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- The charity are subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation. The charity are also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including, employment, anti-bribery and anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2022

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Wright FCA (Senior Statutory Auditor)

For and on behalf of
Westcotts (SW) LLP
Chartered accountants & statutory auditor
7 Castle Street
Bridgewater
Devon
TA6 3DT

Disability Focus
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	1,503	1,503	5
Charitable activities	6	518,085	518,085	507,147
Investment income	7	2,839	2,839	3,910
Other income	8	44,968	44,968	101,061
Total income		<u>567,395</u>	<u>567,395</u>	<u>612,123</u>
Expenditure				
Expenditure on charitable activities	9,10	592,534	592,534	457,566
Total expenditure		<u>592,534</u>	<u>592,534</u>	<u>457,566</u>
Net (expenditure)/income and net movement in funds		<u>(25,139)</u>	<u>(25,139)</u>	<u>154,557</u>
Reconciliation of funds				
Total funds brought forward		611,233	611,233	456,676
Total funds carried forward		<u>586,094</u>	<u>586,094</u>	<u>611,233</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	16		10,319	8,702
Current assets				
Debtors	17	42,264		39,539
Cash at bank and in hand		578,097		598,557
		<u>620,361</u>		<u>638,096</u>
Creditors: amounts falling due within one year	18	<u>44,586</u>		<u>35,565</u>
Net current assets			<u>575,775</u>	<u>602,531</u>
Total assets less current liabilities			<u>586,094</u>	<u>611,233</u>
Net assets			<u>586,094</u>	<u>611,233</u>
Funds of the charity				
Unrestricted funds			<u>586,094</u>	<u>611,233</u>
Total charity funds			<u>586,094</u>	<u>611,233</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:


T C Fallon
Trustee

K Griffith
Trustee



The notes on pages 12 to 19 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(25,139)	154,557
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,942	10,889
Other interest receivable and similar income	(2,839)	(3,910)
Interest payable and similar charges	6,460	5,518
Accrued expenses/(income)	2,212	(65,942)
<i>Changes in:</i>		
Trade and other debtors	(4,174)	13,905
Trade and other creditors	8,258	(3,463)
Cash generated from operations	(7,280)	111,554
Interest paid	(6,460)	(5,518)
Interest received	2,839	3,910
Net cash (used in)/from operating activities	(10,901)	109,946
Cash flows from investing activities		
Purchase of tangible assets	(9,559)	(3,157)
Net cash used in investing activities	(9,559)	(3,157)
Net (decrease)/increase in cash and cash equivalents	(20,460)	106,789
Cash and cash equivalents at beginning of year	598,557	491,768
Cash and cash equivalents at end of year	578,097	598,557

The notes on pages 12 to 19 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Dartington Space, Dartington Hall, Totnes, TQ9 6EN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. This has been reviewed in line with the recent pandemic which has brought uncertainty around entities abilities to continue.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	20% straight line
Computer Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	—	—	5	5
Grants				
Grants	1,503	1,503	—	—
	<u>1,503</u>	<u>1,503</u>	<u>5</u>	<u>5</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Employment Contract Income	60	60	60	60
Payroll Income Devon	134,051	134,051	112,931	112,931
Payroll Income Torbay	28,209	28,209	29,710	29,710
Financial Support Devon	197,835	197,835	194,563	194,563
Financial Support Torbay	82,507	82,507	87,559	87,559
Auto Enrolment Income Devon	17,265	17,265	26,660	26,660
Auto Enrolment Income Torbay	5,230	5,230	8,670	8,670
Financial Support Court of Protection	52,928	52,928	46,994	46,994
	<u>518,085</u>	<u>518,085</u>	<u>507,147</u>	<u>507,147</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2,839	2,839	3,910	3,910

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Miscellaneous Income	44,968	44,968	35,065	35,065
Insurance settlement	—	—	65,996	65,996
	<u>44,968</u>	<u>44,968</u>	<u>101,061</u>	<u>101,061</u>

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Provision of finance and payroll services	416,346	416,346	305,687	305,687
Support costs	176,188	176,188	151,879	151,879
	<u>592,534</u>	<u>592,534</u>	<u>457,566</u>	<u>457,566</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of finance and payroll services	416,346	176,188	592,534	457,566

11. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	58,593	58,593	73,754
Premises	24,281	24,281	23,475
Communications and IT	654	654	2,339
General office	21,420	21,420	12,500
Finance costs	6,460	6,460	5,518
Governance costs	10,059	10,059	9,080
Training	—	—	209
Operating lease	—	—	592
Recruitment	12,750	12,750	2,643
Insurance	18,162	18,162	7,927
Motor	172	172	956
Bad debts	(650)	(650)	(922)
Payroll, printing, postage	10,420	10,420	2,919
Depreciation	7,942	7,942	10,889
Staff entertainment	700	700	—
Marketing	5,225	5,225	—
	<u>176,188</u>	<u>176,188</u>	<u>151,879</u>

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	7,942	10,889
Operating lease rentals	5,332	2,761

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	394,388	317,266
Social security costs	34,386	22,227
Pension costs	21,351	17,857
	450,125	357,226

The average head count of employees during the year was 17 (2021: 14).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

15. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	10,515	56,901	67,416
Additions	1,306	8,253	9,559
At 31 March 2022	11,821	65,154	76,975
Depreciation			
At 1 April 2021	9,238	49,476	58,714
Charge for the year	792	7,150	7,942
At 31 March 2022	10,030	56,626	66,656
Carrying amount			
At 31 March 2022	1,791	8,528	10,319
At 31 March 2021	1,277	7,425	8,702

Disability Focus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Debtors

	2022	2021
	£	£
Trade debtors	32,894	31,654
Prepayments and accrued income	6,290	7,885
Other debtors	3,080	—
	<u>42,264</u>	<u>39,539</u>

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,967	3,257
Accruals and deferred income	11,087	10,324
Social security and other taxes	24,260	20,640
Other creditors	1,272	1,344
	<u>44,586</u>	<u>35,565</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,351 (2021: £17,857).

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022
	£	£
Tangible fixed assets	10,319	10,319
Current assets	620,361	620,361
Creditors less than 1 year	(44,586)	(44,586)
Net assets	<u>586,094</u>	<u>586,094</u>

	Unrestricted Funds	Total Funds
	£	2021
	£	£
Tangible fixed assets	8,702	8,702
Current assets	638,096	638,096
Creditors less than 1 year	(35,565)	(35,565)
Net assets	<u>611,233</u>	<u>611,233</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

21. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	598,557	(20,460)	578,097

22. Post balance sheet events

Although there are no specific known factors which could have an impact on the charity's financial statements, it should be noted that as at the end of the financial year there was still an instability factor relating to the global health emergency in respect of Coronavirus.

Whilst we do not feel that the event triggers any adjustments to the financial statements either based upon the position at the year-end or due to events that have transpired since, the uncertainty in this area should still be noted.

The charity continually reviews the scenario and management implements actions to mitigate the impact to the charity. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity, whilst also adhering to the latest government guidance.

23. Related parties

There were no related party transactions during the year (2021: none).

Disability Focus
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Disability Focus
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	—	5
Grants receivable type 1	<u>1,503</u>	<u>—</u>
	<u>1,503</u>	<u>5</u>
 Charitable activities		
Employment Contract Income	60	60
Payroll Income Devon	134,051	112,931
Payroll Income Torbay	28,209	29,710
Financial Support Devon	197,835	194,563
Financial Support Torbay	82,507	87,559
Auto Enrolment Income Devon	17,265	26,660
Auto Enrolment Income Torbay	5,230	8,670
Financial Support Court of Protection	<u>52,928</u>	<u>46,994</u>
	<u>518,085</u>	<u>507,147</u>
 Investment income		
Bank interest receivable	<u>2,839</u>	<u>3,910</u>
 Other income		
Miscellaneous Income	44,968	35,065
Insurance settlement	<u>—</u>	<u>65,996</u>
	<u>44,968</u>	<u>101,061</u>
 Total income	<u><u>567,395</u></u>	<u><u>612,123</u></u>

Disability Focus

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	394,388	317,266
Employer's NIC	24,304	22,103
Pension costs	21,351	17,857
Other post-retirement benefits	—	209
Operating leases	5,332	2,761
Rent	24,281	23,475
Rates and water	12,750	2,643
Insurance	18,162	7,927
Other establishment	10,059	9,080
Motor vehicle expenses	700	—
Other motor/travel costs	172	956
Legal and professional fees	15,919	3,627
Other office costs	18,975	20,343
Depreciation	7,942	10,889
Finance costs - defined benefit pension scheme	6,460	5,518
DetailedSOFAExpenditureOnCharitableActivitiesType2H	16,744	10,915
DetailedSOFAExpenditureOnCharitableActivitiesType4H	(650)	(922)
DetailedSOFAExpenditureOnCharitableActivitiesType5H	10,420	2,919
	<u>5,225</u>	<u>—</u>
	<u>592,534</u>	<u>457,566</u>
Total expenditure	<u>592,534</u>	<u>457,566</u>
Net (expenditure)/income	<u>(25,139)</u>	<u>154,557</u>

Disability Focus

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Provision of finance and payroll services		
Activities undertaken directly		
Wages and salaries	335,795	251,121
Employer's NIC	24,304	17,616
Pension costs	21,351	14,735
Direct charitable activity 1 - operating leases	5,332	2,169
Other office expenses	13,474	11,470
Communications and IT	16,090	8,576
	<u>416,346</u>	<u>305,687</u>
Support costs		
Wages and salaries	(58,593)	(66,145)
Employer's NIC	—	(4,487)
Pension costs	—	(3,122)
Training	—	(209)
Operating leases	—	(592)
Rent	(24,281)	(23,475)
Recruitment	(12,750)	(2,643)
Insurance	(18,162)	(7,927)
Auditor remuneration	(10,059)	(9,080)
Staff entertainment	(700)	—
Motor and travel costs	(172)	(956)
Other professional fees	(15,919)	(3,627)
Other office expenses	(5,501)	(8,873)
Depreciation	(7,942)	(10,889)
Bank charges	(6,460)	(5,518)
Communications & IT	(654)	(2,339)
Bad debts	650	922
Payroll, printing and postage	(10,420)	(2,919)
Marketing	(5,225)	—
	<u>(176,188)</u>	<u>(151,879)</u>
Expenditure on charitable activities	<u>592,534</u>	<u>457,566</u>

DISABILITY FOCUS

England & Wales - Charity number 1118901

Accounts

Disability Focus
Company Limited by Guarantee
Financial Statements
31 March 2021

THOMAS WESTCOTT
Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Disability Focus
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

	Pages
Trustees' annual report (incorporating the director's report)	1 to 4
Independent auditor's report to the members	5 to 8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 18
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20 to 21
Notes to the detailed statement of financial activities	22

Disability Focus
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Disability Focus
Charity registration number 1118901
Company registration number 06058379
Principal office and registered office Dartington Space
Dartington Hall
Totnes
TQ9 6EN

The trustees

T C Fallon
F J Rainbird (Appointed 7 February 2021)
K Griffith
T Timberlake
A J Richards (Retired 4 December 2020)
C Knowles

Company secretary T C Fallon

Auditor Thomas Westcott
Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Organisation

The company is limited by guarantee and was incorporated on 19 January 2007 under its articles of association. The company is managed by the Manager and a team of salaried staff. The directors/trustees of the company, who are the members of the Board of Trustees of the charity, are responsible for the appointment of the Office Manager and for the general control and management of the administration of the charity.

Trustees

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

Risk Management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and activities

Principal Activities

The principal activities of the company in the period were those of the provision of financial and payroll services to disabled people.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Public benefit

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Disability Focus continues to provide support activities to meet the needs of disabled people across Devon and support choice and independent living through the provision of these services.

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Income from charitable activities has increased to £507,147 from £487,447 as a result of increasing numbers of clients. The surplus for the year is £154,557 compared to a deficit £6,644 in the prior period ended 31 March 2020.

Reserves Policy

Total funds at 31 March 2021	£611,233
-------------------------------------	----------

General reserve	£457,428
------------------------	----------

Designated reserves

Redundancy	£40,661
Computer Equipment/IT Infrastructure	£50,000
New project development	£30,000
Lease and other liabilities	£33,144

The board of trustees seek to work towards a general reserve to cover 6 months of normal trading costs. This would allow the organisation to continue to provide support to its clients during any periods of funding uncertainty. The current general reserve stands at approximately 12 months of normal trading.

Redundancy

Disability Focus is reliant upon unit price funding from 3 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

Computer Equipment/IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

New project development

The trustees have set aside funds to support initial idea and project set-up stages that can't be funded elsewhere.

Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 22 to the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Disability Focus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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 charity will continue in business.

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

Auditor

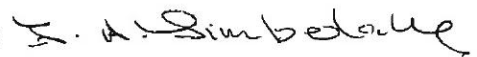
The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 3/9/2021 and signed on behalf of the board of trustees by:

T C Fallon
Trustee



T Timberlake
Trustee



Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus

Year ended 31 March 2021

Opinion

We have audited the financial statements of Disability Focus (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indication of non-compliance throughout the audit.
- The company is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legalisation, and other companies legislation. The company is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of companies legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

• Disability Focus

Company Limited by Guarantee

Independent Auditor's Report to the Members of Disability Focus *(continued)*

Year ended 31 March 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shona Godefroy FCCA (Senior Statutory Auditor)

For and on behalf of
Thomas Westcott
Chartered accountants & statutory auditor
26-28 Southernhay East
Exeter
Devon
EX1 1NS

8 October 2021

Disability Focus
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	5	5	—
Charitable activities	6	507,147	507,147	487,447
Investment income	7	3,910	3,910	4,258
Other income	8	101,061	101,061	22,043
Total income		<u>612,123</u>	<u>612,123</u>	<u>513,748</u>
Expenditure				
Expenditure on charitable activities	9,10	457,566	457,566	520,392
Total expenditure		<u>457,566</u>	<u>457,566</u>	<u>520,392</u>
Net income/(expenditure) and net movement in funds		<u>154,557</u>	<u>154,557</u>	<u>(6,644)</u>
Reconciliation of funds				
Total funds brought forward		456,676	456,676	463,320
Total funds carried forward		<u>611,233</u>	<u>611,233</u>	<u>456,676</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

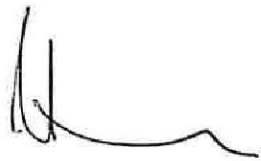
The notes on pages 12 to 18 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

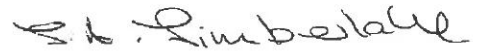
	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	16		8,702	16,434
Current assets				
Debtors	17	39,539		53,444
Cash at bank and in hand		<u>598,557</u>		<u>491,768</u>
		638,096		545,212
Creditors: amounts falling due within one year	18	<u>35,565</u>		104,970
Net current assets			<u>602,531</u>	<u>440,242</u>
Total assets less current liabilities			<u>611,233</u>	<u>456,676</u>
Net assets			<u>611,233</u>	<u>456,676</u>
Funds of the charity				
Unrestricted funds			<u>611,233</u>	<u>456,676</u>
Total charity funds			<u>611,233</u>	<u>456,676</u>

These financial statements were approved by the board of trustees and authorised for issue on 31.03.21, and are signed on behalf of the board by:

T C Fallon
Trustee



T Timberlake
Trustee



The notes on pages 12 to 18 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	154,557	(6,644)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,889	10,600
Other interest receivable and similar income	(3,910)	(4,258)
Interest payable and similar charges	5,518	4,833
Accrued (income)/expenses	(65,942)	56,541
<i>Changes in:</i>		
Trade and other debtors	13,905	(10,313)
Trade and other creditors	(3,463)	7,841
Cash generated from operations	111,554	58,600
Interest paid	(5,518)	(4,833)
Interest received	3,910	4,258
Net cash from operating activities	<u>109,946</u>	<u>58,025</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,157)	(7,287)
Proceeds from sale of tangible assets	—	82
Net cash used in investing activities	<u>(3,157)</u>	<u>(7,205)</u>
Net increase in cash and cash equivalents	106,789	50,820
Cash and cash equivalents at beginning of year	491,768	440,948
Cash and cash equivalents at end of year	<u>598,557</u>	<u>491,768</u>

The notes on pages 12 to 18 form part of these financial statements.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Dartington Space, Dartington Hall, Totnes, TQ9 6EN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. This has been reviewed in line with the recent pandemic which has brought uncertainty around entities abilities to continue.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities 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.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	20% straight line
Computer Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2021

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	5	5	—	—

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Employment Contract Income	60	60	480	480
Payroll Income Devon	112,931	112,931	119,124	119,124
Payroll Income Torbay	29,710	29,710	32,407	32,407
Financial Support Devon	194,563	194,563	180,886	180,886
Financial Support Torbay	87,559	87,559	95,657	95,657
Auto Enrolment Income Devon	26,660	26,660	17,312	17,312
Auto Enrolment Income Torbay	8,670	8,670	6,006	6,006
Financial Support Court of Protection	46,994	46,994	35,575	35,575
	<u>507,147</u>	<u>507,147</u>	<u>487,447</u>	<u>487,447</u>

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>3,910</u>	<u>3,910</u>	<u>4,258</u>	<u>4,258</u>

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Miscellaneous Income	35,065	35,065	22,043	22,043
Insurance settlement	<u>65,996</u>	<u>65,996</u>	<u>—</u>	<u>—</u>
	<u>101,061</u>	<u>101,061</u>	<u>22,043</u>	<u>22,043</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Provision of finance and payroll services	305,687	305,687	238,996	238,996
Support costs	<u>151,879</u>	<u>151,879</u>	<u>281,396</u>	<u>281,396</u>
	<u>457,566</u>	<u>457,566</u>	<u>520,392</u>	<u>520,392</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Provision of finance and payroll services	<u>305,687</u>	<u>151,879</u>	<u>457,566</u>	<u>520,392</u>

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2021

11. Analysis of support costs

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Staff costs	73,754	73,754	124,198
Premises	23,475	23,475	24,343
Communications and IT	2,339	2,339	2,069
General office	12,500	12,500	7,332
Finance costs	5,518	5,518	4,868
Governance costs	9,080	9,080	5,902
Training	209	209	591
Operating lease	592	592	2,881
Recruitment	2,643	2,643	9,141
Insurance	7,927	7,927	5,847
Motor	956	956	2,350
Bad debts	(922)	(922)	2,320
Payroll, printing, postage	2,919	2,919	11,598
Depreciation	10,889	10,889	10,600
Other	—	—	66,996
	<u>151,879</u>	<u>151,879</u>	<u>281,036</u>

12. Net income/(expenditure)

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	10,889	10,600
Loss on disposal of heritage assets	—	35
Operating lease rentals	2,761	5,785
Fees payable for the audit of the financial statements	<u>3,450</u>	<u>3,150</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	317,266	303,566
Social security costs	22,103	22,227
Employer contributions to pension plans	<u>17,857</u>	<u>16,890</u>
	<u>357,226</u>	<u>342,683</u>

The average head count of employees during the year was 14 (2020: 14).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

15. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020	10,412	53,847	64,259
Additions	103	3,054	3,157
At 31 March 2021	10,515	56,901	67,416
Depreciation			
At 1 April 2020	8,463	39,362	47,825
Charge for the year	775	10,114	10,889
At 31 March 2021	9,238	49,476	58,714
Carrying amount			
At 31 March 2021	1,277	7,425	8,702
At 31 March 2020	1,949	14,485	16,434

17. Debtors

	2021 £	2020 £
Trade debtors	31,654	46,311
Prepayments and accrued income	7,885	7,133
	39,539	53,444

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,257	2,323
Accruals and deferred income	10,324	76,266
Social security and other taxes	20,640	23,931
Other creditors	1,344	2,450
	35,565	104,970

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £17,857 (2020: £16,890).

Disability Focus
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2021
Tangible fixed assets	8,702	8,702
Current assets	638,096	638,096
Creditors less than 1 year	(35,565)	(35,565)
Net assets	611,233	611,233

	Unrestricted Funds	Total Funds
	£	2020
Tangible fixed assets	16,434	16,434
Current assets	542,517	542,517
Creditors less than 1 year	(104,970)	(104,970)
Net assets	453,981	453,981

21. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	491,768	106,789	598,557

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	26,441	22,707
Later than 1 year and not later than 5 years	16,985	8,109
	43,426	30,815

23. Events after reporting date

Although there are no specific known factors which could have an impact on the charity's financial statements, it should be noted that as at the end of the financial year there was still an instability factor relating to the global health emergency in respect of Coronavirus.

Whilst we do not feel that the event triggers any adjustments to the financial statements either based upon the position at the year-end or due to events that have transpired since, the uncertainty in this area should still be noted.

The charity continually reviews the scenario and management implement actions to mitigate the impact to the charity. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity, whilst also adhering to the latest government guidance.

24. Related parties

There were no related party transactions during the year (2020: none).