

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
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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
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General reserve	£457,428
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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

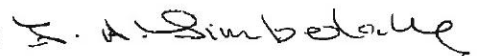
The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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.

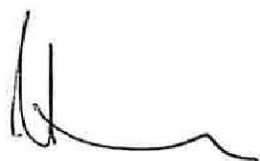
The notes on pages 12 to 18 form part of these financial statements.

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 31.03.2021, 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).