

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

	Pages
Trustees' Annual Report (incorporating the Director's Report)	1 to 5
Independent Auditor's Report to the Members	6 to 9
Statement of Financial Activities (including Income and Expenditure Account)	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the financial statements	13 to 21
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	23 to 24
Notes to the Detailed Statement of Financial Activities	25

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:

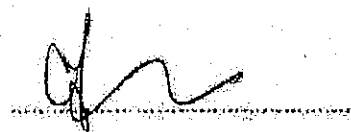
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

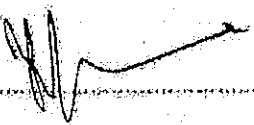
Disability Focus
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

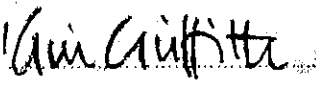
	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		7,808	10,319
Current assets				
Debtors	17	53,204		42,264
Cash at bank and in hand		489,968		578,097
		<u>543,172</u>		<u>620,361</u>
Creditors: amounts falling due within one year	18	<u>48,513</u>		<u>44,586</u>
Net current assets			<u>494,659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

