

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
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Computer Equipment/IT	£25,000
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Infrastructure	
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New project development	£30,000
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Lease and other liabilities	£52,241
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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:

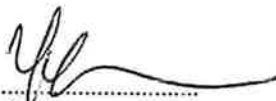
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.


### 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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure:</b>				
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)
<b>Reconciliation of funds</b>				
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.

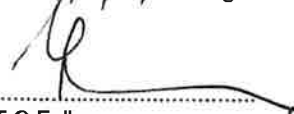
The notes on pages 15 to 26 form an integral part of these financial statements.

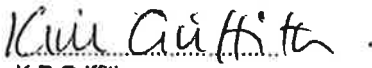
## Disability Focus

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

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	3,685	7,808
<b>Current assets</b>			
Debtors	12	84,795	53,204
Cash at bank and in hand	13	423,322	489,968
		508,117	543,172
<b>Creditors: Amounts falling due within one year</b>	14	(55,012)	(48,513)
<b>Net current assets</b>		453,105	494,659
<b>Net assets</b>		456,790	502,467
<b>Funds of the charity:</b>			
<b>Unrestricted funds</b>			
Unrestricted funds		456,790	502,467
<b>Total funds</b>	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 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(45,677)	(83,627)
<b>Adjustments to cash flows from non-cash items</b>			
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>
<b>Working capital adjustments</b>			
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>
<b>Cash flows from investing activities</b>			
Interest received		5,620	2,884
Acquisitions of tangible assets		(732)	(3,486)
Net cash flows from investing activities		4,888	(602)
<b>Cash flows from financing activities</b>			
Interest paid		-	(5,843)
Net decrease in cash and cash equivalents		(66,646)	(88,129)
Cash and cash equivalents at 1 April		489,968	578,097
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	129,515	129,515	141,668
		<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	16,065	16,065	11,594
	<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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General reserves	322,772	579,764	(633,695)	268,841
<i><b>Designated</b></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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General reserves	320,049	554,245	(551,522)	322,772
<i><b>Designated</b></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>
<b>Total funds</b>	<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 £
<b>Charitable activities</b>		
Income from charitable activities	539,534	540,360
	<u>539,534</u>	<u>540,360</u>
<b>Investment income</b>		
Bank interest receivable	5,620	2,884
	<u>5,620</u>	<u>2,884</u>
<b>Other income</b>		
Other income	42,864	45,565
	<u>42,864</u>	<u>45,565</u>
<b>Expenditure on charitable activities</b>		
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.

