

# DISABILITY INFORMATION BUREAU

England & Wales · Charity number 1124371

## Details

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Other names	MACCLESFIELD AND DISTRICT DISABILITY INFORMATION BUREAU
Status	Registered
Legal form	Charitable company
Company number	<a href="#">06452443</a>
Registered	2008-06-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pierce ST Macclesfield Macclesfield SK11 6ER
Phone	01625501759
Email	<a href="mailto:info@dibservices.org.uk">info@dibservices.org.uk</a>
Website	<a href="http://www.dibservices.org.uk">www.dibservices.org.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE COMPANY SHALL BE FOR THE BENEFIT OF PEOPLE WITH DISABILITIES LIVING IN MACCLESFIELD AND DISTRICT AND THE NORTH WEST OF ENGLAND (HEREINAFTER REFERRED TO AS "THE AREA OF BENEFIT") BY, BUT NOT EXCLUSIVELY BY; (A) PROVIDING INFORMATION, SUPPORT AND ASSOCIATED SERVICES SO THAT THEY MAY LEAD ACTIVE AND FULFILLING LIVES AND PARTICIPATE MORE FULLY IN SOCIETY; (B) ADVANCING EDUCATION BY ENABLING PEOPLE WITH DISABILITIES TO BECOME MORE INVOLVED IN THE PROCESS OF WORKING TOWARDS POSITIVE CHANGE IN THE PROVISION OF SERVICES FOR PEOPLE WITH DISABILITIES; (C) ADVANCING EDUCATION AMONGST ORGANISATIONS IN THE PUBLIC, PRIVATE AND VOLUNTARY SECTORS IN ORDER TO RAISE AWARENESS, SHARE BEST PRACTICE AND INCREASE UNDERSTANDING OF THE NEEDS OF PEOPLE WITH DISABILITIES.

**Activities:** Information and Advice on all disability matters  
Benefit support  
Providers of the Work Programme  
Shop mobility  
IT Centre  
Assessment for adaptive technology  
Volunteering opportunities  
Access appraisals and issues  
Awareness training in equality and diversity  
Employment Support and Training  
Wheelchair loan and Radar Keys to buy  
Meeting room to hire

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** MACCLESFIELD AND DISTRICT AND THE NORTH WEST OF ENGLAND
- Cheshire East
- Cheshire West & Chester

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£191,264	£229,227	-	-
2024-03-31	£223,720	£249,719	-	-
2023-03-31	£258,934	£284,577	-	-
2022-03-31	£252,559	£300,249	-	-
2021-03-31	£300,781	£295,784	-	-

## Trustees

Name	Role	Appointed
Laura Shambrook		2026-05-28
MICHELLE SIMPSON		2021-09-21
Mary Passmore		2023-01-19
Philip Andrew Richards		2021-01-26

**DISABILITY INFORMATION BUREAU**

England & Wales - Charity number 1124371

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# Accounts

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Company registration number: 06452443

Charity registration number: 1124371

# Disability Information Bureau

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Bright Partnership Limited  
Chartered Accountants  
Suite 1 Armcon Business Park  
London Road South  
Poynton  
Stockport  
England  
SK12 1LQ

## **Disability Information Bureau**

### **Contents**

Trustees' Report	1 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## **Disability Information Bureau**

### **Trustees' Report**

The Trustees present their report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal objectives and activities**

The objects and of the Company shall be for the benefit of people with disabilities living in Macclesfield and Congleton and surrounding areas and the North West of England (hereinafter referred to as "the area of benefit" by, but not exclusively by,

- A) Providing information, support and associated services so that they may lead active and fulfilling lives and participate more fully in society
- B) Advancing education by enabling people with disabilities to become more involved in the process of working towards positive change in the provision of services for people with disabilities
- C) Advancing education amongst organisations in the public, private and voluntary sectors in order to raise awareness, share best practice and increase understanding of the needs of people with disabilities
- D) Offering individuals support to improve their wellbeing and lives, through the use of an employment service, a benefit service and a volunteering service

##### **Structure, governance and management**

###### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 13 December 2007 and registered as a charity on 6 June 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The trustees are also directors of the charity for the purposes of the Companies Act 2006.

###### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. We are committed to being a DPULO (Disabled People User Led Organisation) and are actively seeking Disabled people to join our Board. We have an application and interview process for potential trustees.

## **Disability Information Bureau**

### **Trustees' Report**

#### **Achievements and performance**

The Disability Information Bureau had a much more successful year than 2023, although finances are still at very low levels. The annual report for the period April 2024-2025 (below) saw the Welfare, Wellbeing Work project continue to deliver outstanding outcomes for disabled individuals and carers across Cheshire East, despite reduced staffing and increasing operational challenges. Key outputs exceeded original targets, and service demand continued and still continues to grow due to heightened financial pressures and increased awareness of support services. The success of the project - which provides support with filling in welfare benefit forms, wellbeing support and help accessing volunteering opportunities, training and employment - has prompted a grant application for continual funding from the National Lottery for the next five years, which if successful, will bring a degree of stability to the charity. Further small pots of funding have also helped boost the charity's income levels and it has also been invited to apply for funding by the Lloyds Foundation Trust. The charity's IT programme continues to attract individuals in need of one-to one or small group tutoring, and Shopmobility remains popular with local residents (and visitors) needing motorised scooters and wheelchairs in order to access the town centre. Shopmobility also provides radar keys for disabled toilets and a warm space throughout the year for people who need it. The DIB continues to signpost to other services and refers to organisations such as food banks, social services as well as offering general information and support.

However, funding remains a key issue for the charity and the interim Chief Executive Aoife Middlemass, and her board of trustees are working hard to find a solution through potential partnerships with other charities, and fundraising activities to bring in additional income, for an organisation that has successfully helped a significant number of people over the past year gain a degree of financial stability they would not otherwise have managed, which not only increased their standard of living but also their physical and mental health.

Services provided by DIB include:

- Welfare Rights information and support with form filling
- Health and wellbeing support
- Back to employment support
- Scooters and wheelchair hire via Shopmobility
- IT classes on 121 or in small groups
- Signposting and referral service

#### **Grant funding:**

- National Lottery - year 2 of 3 years' grant spent - £99,371
- Cheshire East Council - 2 community grants totalling £20,000

Donations for the year totalled £24,392

## **Disability Information Bureau**

### **Trustees' Report**

#### **Financial review**

The organisation is funded by £34,964 (2024: £72,927)

The charitable company's income totalled £191,264 (2024: £223,720).

The charity generated a deficit in the year of £37,964 (2024: £25,999). The deficit was caused by £55,348 of redundancy payments made in June 2024.

As at the year ending 31 March 2025, the Charity had unrestricted reserves of £33,917 (2024: £72,595), restricted funds of £1048 (2024: £332) and free reserve £31,924 (2024: £67,112).

#### **Reserves Policy**

The reserves policy seeks to allocate money from free reserves for a number of purposes. These provide for major items of maintenance of the fabric of the building, and be sufficient to cover the flexibility required to maintain cash flow and adequate working capital.

The Board of Trustees reviews the reserves policy annually and has a stated intention to increase free reserves to a level which would provide for 6 months expenditure. At the year-end the free reserves were (£31,924) (2024: £67,112) which is approximately 2 months expenditure (2024: 7 months)

## **Disability Information Bureau**

### **Trustees' Report**

#### **Investment policy and objectives**

The charity takes a cautious approach towards investments, adopting a short term, low-risk policy.

Trustees review the investment of the reserves in savings accounts and move funds to new accounts if appropriate to ensure they are securing the best return while maintaining a low-risk policy.

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

## **Disability Information Bureau**

### **Trustees' Report**

#### **Reference and Administrative Details**

Charity Registration Number: 1124371  
Company Registration Number: 06452443  
Registered Office: The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER  
Independent Examiner: Bright Partnership Limited  
Chartered Accountants  
Suite 1 Armcon Business Park  
London Road South  
Poynton  
Stockport  
England  
SK12 1LQ

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Mr P A Richards  
Ms M Passmore  
Mrs G Peate  
Mrs M Simpson  
Ms A Herdson  
Ms R Brocklehurst (resigned 1 June 2024)  
Lynne Walker (resigned 1 June 2024)

Chief Executive Officer: Averil Goodier (resigned 30 June 2024)

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

  
.....  
Mr P A Richards  
Trustee

## Disability Information Bureau

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies		14,392	20,000	34,392	2,489
Charitable activities	3	16,242	137,908	154,150	217,242
Other trading activities	4	190	-	190	1,962
Investment income	5	2,532	-	2,532	1,455
Other income		-	-	-	572
<b>Total income</b>		<u>33,356</u>	<u>157,908</u>	<u>191,264</u>	<u>223,720</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(72,035)</u>	<u>(157,192)</u>	<u>(229,227)</u>	<u>(249,719)</u>
<b>Total expenditure</b>		<u>(72,035)</u>	<u>(157,192)</u>	<u>(229,227)</u>	<u>(249,719)</u>
<b>Net (expenditure)/income</b>		<u>(38,679)</u>	<u>716</u>	<u>(37,963)</u>	<u>(25,999)</u>
<b>Net movement in funds</b>		(38,679)	716	(37,963)	(25,999)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>72,596</u>	<u>332</u>	<u>72,928</u>	<u>98,926</u>
Total funds carried forward	13	<u>33,917</u>	<u>1,048</u>	<u>34,965</u>	<u>72,927</u>

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

The funds breakdown for 2024 is shown in note 13.

The notes on pages 8 to 14 form an integral part of these financial statements.

**Disability Information Bureau**  
**(Registration number: 06452443)**  
**Balance Sheet as at 31 March 2025**

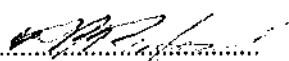
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	3,041	5,485
<b>Current assets</b>			
Debtors	11	13,862	507
Cash at bank and in hand		<u>24,074</u>	<u>72,592</u>
		37,936	73,099
<b>Creditors: Amounts falling due within one year</b>	12	<u>(6,012)</u>	<u>(5,657)</u>
<b>Net current assets</b>		<u>31,924</u>	<u>67,442</u>
<b>Net assets</b>		<u>34,965</u>	<u>72,927</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		1,048	332
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>33,917</u>	<u>72,595</u>
<b>Total funds</b>	13	<u>34,965</u>	<u>72,927</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 27/3/25 and signed on their behalf by:

  
 .....  
 Mr P A Richards  
 Trustee

## **Disability Information Bureau**

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

#### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER

Authorised for issue date

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **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 Information Bureau 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.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Disability Information Bureau

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

#### 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.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Depreciation and amortisation

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
Plant and Machinery	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

Rentals paid under operating lease are charged to the statement of Financial activities on a straight line basis over the period of the lease.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Disability Information Bureau

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

#### 3 Income from charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Room hire	8,455	3,523
Grants	123,306	144,508
Services	22,389	69,211
	<b>154,150</b>	<b>217,242</b>

#### 4 Income from other trading activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Fundraising events	190	1,962
	<b>190</b>	<b>1,962</b>

#### 5 Investment income

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Deposit account interest	2,532	1,455
	<b>2,532</b>	<b>1,455</b>

#### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Services		-	485
General fund		229,227	249,234
		<b>229,227</b>	<b>249,719</b>

## Disability Information Bureau

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

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	2,443	2,443
Hire of plant and machinery	-	216

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

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:

	2025 No	2024 No
Management and administration	2	2
Project operations	9	11
	<u>11</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Tangible fixed assets

	Plant and machinery £	Total £
<b>Cost</b>		
At 1 April 2024	<u>9,773</u>	<u>9,773</u>
At 31 March 2025	<u>9,773</u>	<u>9,773</u>

## Disability Information Bureau

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

	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Depreciation</b>		
At 1 April 2024	4,288	4,288
Charge for the year	<u>2,444</u>	<u>2,444</u>
At 31 March 2025	<u>6,732</u>	<u>6,732</u>
<b>Net book value</b>		
At 31 March 2025	<u>3,041</u>	<u>3,041</u>
At 31 March 2024	<u>5,485</u>	<u>5,485</u>

#### 11 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	13,614	20
Prepayments	<u>248</u>	<u>487</u>
	<u>13,862</u>	<u>507</u>

#### 12 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	622	-
Other taxation and social security	985	3,141
Other creditors	245	516
Accruals	<u>4,160</u>	<u>2,000</u>
	<u>6,012</u>	<u>5,657</u>

#### 13 Funds

	<b>Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>				
General	72,596	33,356	(72,035)	33,917
<b>Restricted funds</b>	<u>332</u>	<u>157,908</u>	<u>(157,192)</u>	<u>1,048</u>
<b>Total funds</b>	<u>72,928</u>	<u>191,264</u>	<u>(229,227)</u>	<u>34,965</u>

## Disability Information Bureau

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

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	72,596	33,356	(72,035)	33,917
<b>Restricted funds</b>				
Shop mobility	-	20,000	(20,000)	-
Cheshire and Wirral NHS	-	17,982	(17,982)	-
National Lottery WWW	332	99,926	(100,258)	-
Restricted Funds F	-	20,000	(18,952)	1,048
	<u>332</u>	<u>157,908</u>	<u>(157,192)</u>	<u>1,048</u>
<b>Total funds</b>	<u>72,928</u>	<u>191,264</u>	<u>(229,227)</u>	<u>34,965</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
General	75,332	110,672	(113,409)	72,595
<b>Restricted funds</b>	<u>23,594</u>	<u>113,048</u>	<u>(136,310)</u>	<u>332</u>
<b>Total funds</b>	<u>98,926</u>	<u>223,720</u>	<u>(249,719)</u>	<u>72,927</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	75,332	110,672	(111,699)	74,305
<b>Restricted funds</b>				
Shop mobility	21,903	3,054	(24,957)	-
Cheshire and Wirral NHS	1,691	10,623	(12,314)	-
National Lottery WWW	-	99,371	(99,039)	332
	<u>23,594</u>	<u>113,048</u>	<u>(136,310)</u>	<u>332</u>
<b>Total funds</b>	<u>98,926</u>	<u>223,720</u>	<u>(248,009)</u>	<u>74,637</u>

## **Disability Information Bureau**

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

The specific purposes for which the funds are to be applied are as follows:

#### Restricted funds

##### Shopmobility :

THE DIB is funded by Cheshire East Council to run Macclesfield Shopmobility. It loans out motorised scooters and manual wheelchairs to the general public, providing an important service to those residents of Macclesfield who would otherwise find it difficult to access the town centre.

##### Cheshire and Wirral Partnership NHS Foundation :

the Community Health project assisted individuals in the community with benefit checks and form filling. The project contributed towards salaries.

##### National Lottery :

WWW – Welfare, Wellbeing , Work is a 3 year National Lottery funded project which began in April 2023. The project supports people with disabilities and who struggle to understand forms to make benefit claims, to support them in making better financial decisions by enhancing their work and training opportunities, and to increase their confidence in themselves and their ability to cope with the cost of living crisis and life in general. Macclesfield and Crewe and the primary areas when the project operates but referrals may come in from other areas in Cheshire East.

## Disability Information Bureau

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

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	34,392	2,489
Charitable activities (analysed below)	154,150	217,242
Other trading activities (analysed below)	190	1,962
Investment income (analysed below)	2,532	1,455
Other income (analysed below)	-	572
Total income	<u>191,264</u>	<u>223,720</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(229,227)</u>	<u>(249,719)</u>
Total expenditure	<u>(229,227)</u>	<u>(249,719)</u>
Net expenditure	<u>(37,963)</u>	<u>(25,999)</u>
Net movement in funds	(37,963)	(25,999)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>72,928</u>	<u>98,926</u>
Total funds carried forward	<u>34,965</u>	<u>72,927</u>

## Disability Information Bureau

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

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Donations - Restricted	-	74
Donations	10,000	-
Donations - Unrestricted	14,392	2,415
Grant	10,000	-
	<b>34,392</b>	<b>2,489</b>
<b><i>Charitable activities</i></b>		
Grant - Restricted - Shopmobility	20,000	1,339
Grant - Restricted - National Lottery	99,926	99,371
Grant	-	42,150
Grants - other agencies	3,380	1,648
Service income - Restricted - Shopmobility	-	1,641
Service income	17,982	10,623
Service income	4,407	56,947
Room hire	8,455	3,523
	<b>154,150</b>	<b>217,242</b>
<b><i>Other trading activities</i></b>		
Fundraising events	190	1,962
	<b>190</b>	<b>1,962</b>
<b><i>Investment income</i></b>		
Deposit Account interest	2,532	1,455
	<b>2,532</b>	<b>1,455</b>
<b><i>Other income</i></b>		
Other income	-	572
	<b>-</b>	<b>572</b>
<b><i>Charitable activities</i></b>		
Fund raising expenses	(490)	(897)
Depreciation of plant and machinery	-	(2,443)
Depreciation of plant and machinery	(2,443)	-
Wages and salaries - Restricted - Shopmobility	-	(22,029)
Wages and salaries - Restricted -Cheshire and Wirrall NHS	(11,420)	(12,314)
Wages and salaries - Restricted - National Lottery	(97,084)	(77,084)

## Disability Information Bureau

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

	Total 2025 £	Total 2024 £
Wages and salaries	(14,976)	(67,892)
Staff NIC (Employers)	(563)	-
Staff NIC (Employers)	(3,174)	-
Staff NIC (Employers)	-	(7,940)
Staff pensions	(1,677)	-
Pensions	-	(2,692)
BBO costs - Unrestricted	(68)	(298)
Travelling	(1,000)	-
Travelling - Restricted - National Lottery	-	(5,494)
Travelling - Unrestricted	(5,000)	(2,452)
Radar keys	(372)	(281)
Shopmobility expenses	-	(485)
Hire of plant and machinery (Operating leases)	-	(216)
Bank charges	(76)	(108)
Staff training	-	(386)
Redundancy costs	(10,000)	(8,369)
Rent and rates	(1,029)	-
Rent and rates - Restricted - National Lottery	-	(1,056)
Light, heat and power	(4,560)	-
Light, heat and power - Restricted - National Lottery	-	(2,404)
Light, heat and power	-	(2,761)
Insurance	(4,493)	-
Insurance - Restricted - National Lottery	-	(2,000)
Insurance	-	(2,031)
Repairs and maintenance	(1,275)	-
Repairs and maintenance	-	(1,528)
Telephone	(3,070)	-
Telephone	-	(2,943)
Office expenses	(1,473)	-
Office expenses - Restricted - National Lottery	-	(1,503)
Office expenses - Unrestricted	-	(3,189)
Computer software and maintenance costs	(860)	-
Computer software and maintenance costs	(3,921)	-
Computer software and maintenance costs - Restricted - National Lottery	-	(6,000)
Computer software and maintenance costs	-	(2,090)
Office supplies	(1,470)	-

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

## Disability Information Bureau

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

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Office supplies	-	(2,486)
Trade subscriptions	(1,171)	-
Trade subscriptions - Restricted - National Lottery	-	(3,498)
Trade subscriptions	-	(1,710)
Governance costs	-	(1,129)
Accountancy fees	(3,238)	(2,011)
Legal and professional fees	(18,952)	-
Legal and professional fees	(35,372)	-
	<u>(229,227)</u>	<u>(249,719)</u>

**DISABILITY INFORMATION BUREAU**

England & Wales - Charity number 1124371

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# Accounts

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Company registration number: 06452443

Charity registration number: 1124371

# Disability Information Bureau

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Bright Partnership Limited  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

## **Disability Information Bureau**

### **Contents**

Trustees' Report	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

## **Disability Information Bureau**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The objects and of the Company shall be for the benefit of people with disabilities living in Macclesfield and Congleton and surrounding areas and the Northwest of England (hereinafter referred to as "the area of benefit" by, but not exclusively by,

A) Providing information, support and associated services so that they may lead active and fulfilling lives and participate more fully in society

B) Advancing education by enabling people with disabilities to become more involved in the process of working towards positive change in the provision of services for people with disabilities;

C) Advancing education amongst organisations in the public, private and voluntary sectors in order to raise awareness, share best practice and increase understanding of the needs of people with disabilities;

D) Offering individuals support to improve their wellbeing and lives, through the use of an employment service, a benefit service and a volunteering service.

The Charity Mission, Vision and Values can be found on our website  
<https://www.dibservices.org.uk/our-mission-vision-values-and-long-terms-goals>

#### **Achievements and performance**

DIB strives to enable local disabled people to lead independent, active and fulfilling lives, and offers a variety of services in support of this:

- Information and Advice
- Welfare Rights
- IT Learning Centre & Adaptive Technology
- Employment Support (New Leaf)
- Volunteering Opportunities
- Shopmobility
- Training and Advice to other businesses
- Accessibility Appraisals
- DIB Handbook (promoting disability-related organisations)

The DIB has faced another challenging year with dwindling funds and an increase in service requests. Charity reserves have been used to support the running of the organisation, and efforts made to reduce costs as much as possible. The biggest cost to the charity is its IT provision, having to use leased lines because of a lack of fibre optic broadband provision in its building. This is a costly service with a rigid service level agreement of three years, making it difficult to exit early.

## **Disability Information Bureau**

### **Trustees' Report**

#### **Welfare, Wellbeing and Work Project**

DIB services have historically always been in demand, but Covid-19 and more recently the ongoing 'cost of living crisis' has led to more enquiries and higher demand for DIB's support services, with many clients already struggling to pay their bills and cope. As such an application for funding was made to the National Lottery in July 2022 to ensure greater service capacity in the coming years to meet anticipated increasing demand, which led to a successful award of £297,832 for three years of delivery April 2023 to March 2026 (Lottery reference 20218002).

The Welfare, Wellbeing and Work Project funds the benefits and general support work carried out by DIB staff. It began in April to support more of the disabled community and carers across Cheshire East, with increased support in Crewe and Macclesfield, to be financially better off. This was either through support with their benefits/allowances claims and having more confidence with their finances or enhancing their work and training opportunities to increase their financial situation, all with the intention of reducing anxiety, stress and desperation, and to cope with the cost-of-living crisis. An evaluation of the first year has shown that the project is very successful to date, with the project achieving an overall 124% of the target level.

#### **IT support**

The IT programme run by the DIB was funded by Cheshire East Lifelong Learning, as it has been for a number of years. Providing 121 support as well as group learning, the project helped 136 individuals (target was 122) overachieving its target before the completion date of July 2024. Application has been made for another round of funding, to be run from September 2024.

#### **Shopmobility**

DIB negotiated a £20,000 grant from Cheshire East Council this year for running Shopmobility, an increase of 50%, which was necessary as the previous grant was not covering core costs. Shopmobility continues to provide wheelchairs and motorised scooters on loan to those who needed them, very ably run by Andy Lees and supported by volunteers Belinda, Jaqui, Janet and Fiona. Shopmobility has also acted as a Warm Space during the winter months and this service has continued as a drop-in for people to have a cup of tea and chat.

#### **Additional services**

Signposting service - DIB directs enquiries when appropriate eg CAB, ACAS, Job Centre, disability equipment etc. We also make foodbank referrals to Silk Life and Hope Central. We continue to sell Radar keys and support people's requests for blue badges.

#### **Grant funding**

National Lottery grant - year one of three year's grant spent - £99,371.00  
Cheshire & Wirral Partnership NHS Trust - contributed £12,314 to the DIB to carry out its services  
Twelve additional grants worth £22,150 were awarded in the year 2023-2024, which contributed to the running of DIB.

Donations for the year were £2,415

## **Disability Information Bureau**

### **Trustees' Report**

The DIB has faced another challenging year with dwindling funds and an increase in service requests. Charity reserves have been used to support the running of the organisation, and efforts made to reduce costs as much as possible. The biggest cost to the charity is its IT provision, having to use leased lines because of a lack of fibre optic broadband provision in its building. This is a costly service with a rigid service level agreement of three years, making it difficult to exit early.

#### **Financial review**

The organisation is funded by £72,927

The charitable company's income totalled £223,720 (2023: £258,934).

The charity generated a deficit in the year of £25,999 (2023: £25,643).

As at the year ending 31 March 2024, the Charity had unrestricted reserves of £72,595 (2023: £75,332), restricted funds of £332 and free reserves of £67,112.

#### ***Policy on reserves***

The reserves policy seeks to allocate money from free reserves for a number of purposes. These provide for major items of maintenance of the fabric of the building and be sufficient to cover the flexibility required to maintain cash flow and adequate working capital.

The Board of Trustees reviews the reserves policy annually and has a stated intention to increase free reserves to a level which would provide for 6 months expenditure. At the year-end the free reserves were £67,112 which is equivalent to 7 month expenditure.

#### ***Investment policy and objectives***

The charity takes a cautious approach towards investments, adopting a short term, low-risk policy.

Trustees review the investment of the reserves in savings accounts and move funds to new accounts if appropriate to ensure they are securing the best return while maintaining a low-risk policy.

## **Disability Information Bureau**

### **Trustees' Report**

#### **Reference and Administrative Details**

Charity Registration Number: 1124371  
Company Registration Number: 06452443  
Registered Office: The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER  
Independent Examiner: Bright Partnership Limited  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:  
Mr P A Richards  
Ms M Passmore  
Mrs G Peate  
Mrs M Simpson  
Ms A Herdson  
Ms R Brocklehurst (resigned 1 June 2024)  
Lynne Walker (resigned 1 June 2024)  
T preece (resigned 19 September 2023)  
Chief Executive Officer: Averil Goodier (resigned 30 June 2024)

## **Disability Information Bureau**

### **Trustees' Report**

#### **Structure, governance and management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 13 December 2007 and registered as a charity on 6 June 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The trustees are also directors of the charity for the purposes of the Companies Act 2006.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. We are committed to becoming a DPULO (Disabled People User Led Organisation) and are actively seeking Disabled people to join our Board. We have an application and interview process for potential trustees.

#### **Funds held as custodian trustee on behalf of others**

##### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Disability Information Bureau 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:

- 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.

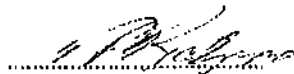
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disability Information Bureau

### Trustees' Report

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

The annual report was approved by the trustees of the charity on 2 December 2024 and signed on its behalf by:

  
.....  
Mr P A Richards  
Trustee

## Disability Information Bureau

### Independent Examiner's Report to the trustees of Disability Information Bureau (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

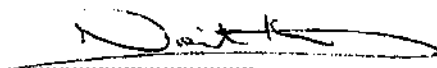
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner’s statement

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

1. accounting records were not kept in respect of Disability Information Bureau as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Neil Kennington FCA  
For and on behalf of Bright Partnership Limited  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

2 December 2024

## Disability Information Bureau

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies		2,415	74	2,489	15,252
Charitable activities	3	104,268	112,974	217,242	242,918
Other trading activities	4	1,962	-	1,962	10
Investment income	5	1,455	-	1,455	754
Other income		<u>572</u>	<u>-</u>	<u>572</u>	<u>-</u>
<b>Total income</b>		<u>110,672</u>	<u>113,048</u>	<u>223,720</u>	<u>258,934</u>
<b>Expenditure on:</b>					
Raising funds		(897)	-	(897)	(3,952)
Charitable activities	6	<u>(112,512)</u>	<u>(136,310)</u>	<u>(248,822)</u>	<u>(280,625)</u>
<b>Total expenditure</b>		<u>(113,409)</u>	<u>(136,310)</u>	<u>(249,719)</u>	<u>(284,577)</u>
<b>Net expenditure</b>		<u>(2,737)</u>	<u>(23,262)</u>	<u>(25,999)</u>	<u>(25,643)</u>
<b>Net movement in funds</b>		<u>(2,737)</u>	<u>(23,262)</u>	<u>(25,999)</u>	<u>(25,643)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>75,332</u>	<u>23,594</u>	<u>98,926</u>	<u>124,569</u>
Total funds carried forward	13	<u>72,595</u>	<u>332</u>	<u>72,927</u>	<u>98,926</u>

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

The funds breakdown for 2023 is shown in note 13.

The notes on pages 10 to 16 form an integral part of these financial statements.

**Disability Information Bureau**  
**(Registration number: 06452443)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	5,485	5,540
<b>Current assets</b>			
Debtors	11	507	3,372
Cash at bank and in hand		<u>72,592</u>	<u>92,427</u>
		73,099	95,799
<b>Creditors: Amounts falling due within one year</b>	12	<u>(5,657)</u>	<u>(2,413)</u>
<b>Net current assets</b>		<u>67,442</u>	<u>93,386</u>
<b>Net assets</b>		<u>72,927</u>	<u>98,926</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		332	23,594
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>72,595</u>	<u>75,332</u>
<b>Total funds</b>	13	<u>72,927</u>	<u>98,926</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 2 December 2024 and signed on their behalf by:

  
 .....  
 Mr P A Richards  
 Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

## **Disability Information Bureau**

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

#### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER

These financial statements were authorised for issue by the trustees on 2 December 2024.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **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 Information Bureau 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.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Disability Information Bureau

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

#### 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.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Depreciation and amortisation

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
Plant and Machinery	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

Rentals paid under operating lease are charged to the statement of Financial activities on a straight line basis over the period of the lease.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Disability Information Bureau

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

#### 3 Income from charitable activities

	Total 2024 £	Total 2023 £
Room hire	3,523	1,441
Grants	144,508	37,361
Services	69,211	204,116
	217,242	242,918

#### 4 Income from other trading activities

	Total 2024 £	Total 2023 £
Fundraising events	1,962	10
	1,962	10

#### 5 Investment income

	Total 2024 £	Total 2023 £
Deposit account interest	1,455	754
	1,455	754

#### 6 Expenditure on charitable activities

		Total 2024 £	Total 2023 £
Services	Note	485	317
General fund		248,337	280,308
		248,822	280,625

## Disability Information Bureau

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

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,443	1,845
Hire of plant and machinery	216	1,956

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

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
Management and administration	2	2
Project operations	11	11
	<u>13</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Tangible fixed assets

	Plant and machinery £	Total £
<b>Cost</b>		
At 1 April 2023	7,385	7,385
Additions	2,388	2,388
At 31 March 2024	<u>9,773</u>	<u>9,773</u>

## Disability Information Bureau

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

	Plant and machinery £	Total £
<b>Depreciation</b>		
At 1 April 2023	1,845	1,845
Charge for the year	<u>2,443</u>	<u>2,443</u>
At 31 March 2024	<u>4,288</u>	<u>4,288</u>
<b>Net book value</b>		
At 31 March 2024	<u>5,485</u>	<u>5,485</u>
At 31 March 2023	<u>5,540</u>	<u>5,540</u>

#### 11 Debtors

	2024 £	2023 £
Trade debtors	20	2,217
Prepayments	<u>487</u>	<u>1,155</u>
	<u>507</u>	<u>3,372</u>

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,141	-
Other creditors	516	-
Accruals	<u>2,000</u>	<u>2,413</u>
	<u>5,657</u>	<u>2,413</u>

#### 13 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	75,332	110,672	(113,409)	72,595
<b>Restricted funds</b>	<u>23,594</u>	<u>113,048</u>	<u>(136,310)</u>	<u>332</u>
<b>Total funds</b>	<u>98,926</u>	<u>223,720</u>	<u>(249,719)</u>	<u>72,927</u>

## Disability Information Bureau

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	75,332	110,672	(113,409)	72,595
<b>Restricted funds</b>				
Shop mobility	21,903	3,054	(24,957)	-
Cheshire and Wirral NHS	1,691	10,623	(12,314)	-
National Lottery WWW	-	99,371	(99,039)	332
	<u>23,594</u>	<u>113,048</u>	<u>(136,310)</u>	<u>332</u>
<b>Total funds</b>	<u>98,926</u>	<u>223,720</u>	<u>(249,719)</u>	<u>72,927</u>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
General	103,794	36,773	(65,235)	75,332
<b>Restricted funds</b>	<u>20,775</u>	<u>222,161</u>	<u>(219,342)</u>	<u>23,594</u>
<b>Total funds</b>	<u>124,569</u>	<u>258,934</u>	<u>(284,577)</u>	<u>98,926</u>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	103,794	36,773	(65,235)	75,332
<b>Restricted funds</b>				
Shop mobility	19,084	14,981	(12,162)	21,903
Cheshire and Wirral NHS	1,691	20,286	(20,286)	1,691
East Cheshire advocacy	-	5,000	(5,000)	-
New leaf	-	181,894	(181,894)	-
	<u>20,775</u>	<u>222,161</u>	<u>(219,342)</u>	<u>23,594</u>
<b>Total funds</b>	<u>124,569</u>	<u>258,934</u>	<u>(284,577)</u>	<u>98,926</u>

## **Disability Information Bureau**

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

The specific purposes for which the funds are to be applied are as follows:

#### **Restricted funds**

##### **Shopmobility :**

THE DIB is funded by Cheshire East Council to run Macclesfield Shopmobility. It loans out motorised scooters and manual wheelchairs to the general public, providing an important service to those residents of Macclesfield who would otherwise find it difficult to access the town centre.

##### **Cheshire and Wirral Partnership NHS Foundation :**

the Community Health project assisted individuals in the community with benefit checks and form filling. The project contributed towards salaries.

##### **National Lottery :**

WWW – Welfare, Wellbeing , Work is a 3 year National Lottery funded project which began in April 2023. The project supports people with disabilities and who struggle to understand forms to make benefit claims, to support them in making better financial decisions by enhancing their work and training opportunities, and to increase their confidence in themselves and their ability to cope with the cost of living crisis and life in general. Macclesfield and Crewe and the primary areas when the project operates but referrals may come in from other areas in Cheshire East.

#### **14 Related party transactions**

There were no related party transactions in the year.

## Disability Information Bureau

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

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	2,489	16,252
Charitable activities (analysed below)	217,242	242,918
Other trading activities (analysed below)	1,962	10
Investment income (analysed below)	1,455	754
Other income (analysed below)	<u>572</u>	<u>-</u>
Total income	<u>223,720</u>	<u>258,934</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(897)	(3,952)
Charitable activities (analysed below)	<u>(248,822)</u>	<u>(280,625)</u>
Total expenditure	<u>(249,719)</u>	<u>(284,577)</u>
Net expenditure	<u>(25,999)</u>	<u>(25,643)</u>
Net movement in funds	(25,999)	(25,643)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>98,926</u>	<u>124,569</u>
Total funds carried forward	<u><u>72,927</u></u>	<u><u>98,926</u></u>

## Disability Information Bureau

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

	Total 2024 £	Total 2023 £
<b><i>Donations and legacies</i></b>		
Donations - Restricted	74	150
Donations - Unrestricted	<u>2,415</u>	<u>15,102</u>
	<u>2,489</u>	<u>15,252</u>
<b><i>Charitable activities</i></b>		
Grant - Restricted - Shopmobility	1,339	12,075
Grant - Restricted - Cheshire and Wirral NHS	-	20,286
Grant - Restricted - National Lottery	99,371	-
Grant - Restricted - East Cheshire Advocacy	-	5,000
Grant	42,150	-
Grants - other agencies	1,648	-
Service income - Restricted - Shopmobility	1,641	2,756
Service income	10,623	-
Service income - Restricted - New Leaf	-	181,894
Service income	56,947	19,466
Room hire	<u>3,523</u>	<u>1,441</u>
	<u>217,242</u>	<u>242,918</u>
<b><i>Other trading activities</i></b>		
Fundraising events	<u>1,962</u>	<u>10</u>
	<u>1,962</u>	<u>10</u>
<b><i>Investment income</i></b>		
Deposit Account interest	<u>1,455</u>	<u>754</u>
	<u>1,455</u>	<u>754</u>
<b><i>Other income</i></b>		
Other income	<u>572</u>	<u>-</u>
	<u>572</u>	<u>-</u>
<b><i>Raising funds</i></b>		
Fund raising expenses	<u>(897)</u>	<u>(3,952)</u>
	<u>(897)</u>	<u>(3,952)</u>
<b><i>Charitable activities</i></b>		
Depreciation of plant and machinery	(2,443)	(1,845)

## Disability Information Bureau

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

	Total 2024 £	Total 2023 £
Wages and salaries - Restricted - Shopmobility	(22,029)	(10,000)
Wages and salaries - Restricted -Cheshire and Wirral NHS	(12,314)	(7,000)
Wages and salaries - Restricted - National Lottery	(77,084)	-
Wages and salaries - Restricted - East Cheshire advocacy	-	(5,000)
Wages and salaries - Restricted - New Leaf	-	(181,894)
Wages and salaries	(67,892)	(21,425)
Staff NIC (Employers)	(7,940)	-
Pensions	(2,692)	(4,189)
BBO costs - Restricted	-	(13,286)
BBO costs - Unrestricted	(298)	-
Travelling - Restricted - National Lottery	(5,494)	-
Travelling - Unrestricted	(2,452)	(3,026)
Radar keys	(281)	(271)
Shopmobility expenses	(485)	(317)
Hire of plant and machinery (Operating leases)	(216)	(1,956)
Bank charges	(108)	(77)
Staff training	(386)	(482)
Redundancy costs	(8,369)	-
Rent and rates - Restricted - National Lottery	(1,056)	-
Rent and rates	-	(950)
Light, heat and power - Restricted - National Lottery	(2,404)	-
Light, heat and power	(2,761)	(1,996)
Insurance - Restricted - National Lottery	(2,000)	-
Insurance	(2,031)	(3,639)
Repairs and maintenance	(1,528)	(1,056)
Telephone	(2,943)	(1,950)
Office expenses - Restricted - National Lottery	(1,503)	-
Office expenses - Unrestricted	(3,189)	(3,638)
Computer software and maintenance costs - Restricted - National Lottery	(6,000)	-
Computer software and maintenance costs	(2,090)	(9,670)
Office supplies	(2,486)	(2,577)
Trade subscriptions - Restricted - National Lottery	(3,498)	-
Trade subscriptions	(1,710)	(1,275)
Governance costs	(1,129)	(1,234)
Accountancy fees	(2,011)	(1,872)

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

**Disability Information Bureau**

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

<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><u>(248,822)</u></b>	<b><u>(280,625)</u></b>

**DISABILITY INFORMATION BUREAU**

England & Wales - Charity number 1124371

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# Accounts

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**REGISTERED COMPANY NUMBER: 06452443 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1124371**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
DISABILITY INFORMATION BUREAU**

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

**DISABILITY INFORMATION BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7 to 8
<b>Notes to the Financial Statements</b>	9 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

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## DISABILITY INFORMATION BUREAU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects and of the Company shall be for the benefit of people with disabilities living in Macclesfield and Congleton and surrounding areas and the North West of England (hereinafter referred to as "the area of benefit" by, but not exclusively by;

A) Providing information, support and associated services so that they may lead active and fulfilling lives and participate more fully in society;

B) Advancing education by enabling people with disabilities to become more involved in the process of working towards positive change in the provision of services for people with disabilities;

C) Advancing education amongst organisations in the public, private and voluntary sectors in order to raise awareness share best practice and increase understanding of the needs of people with disabilities;

D) Offering individuals support to improve their well being and lives, through the use of an employment service, a benefit service and a volunteering service.

The Charity Mission, Vision and Values can be found on our website

<http://www.dibservices.org.uk/our-mission-vision-values-and-long-terms-goals-0>

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable Activities

Another very challenging year and re-establishing contacts to ensure the services the DIB offer began to be promoted again to encourage footfall and face-to-face interventions. This was the year to start re-building connections and reviewing funding opportunities in preparation of contracts that were due to end in 2023.

The DIB continued to support the following services :-

- Information & Advice
- Welfare Rights Service
- Learning Centre – Community Learning
- RADAR Keys
- Employment Support (New Leaf)
- Accessibility Issues & Access Appraisals
- Volunteering Opportunities
- Shopmobility in Macclesfield Town Centre
- Room Hire and Training for Organisations e.g., Disability Awareness

In November 2022 we once again invested in the expertise and contacts of Grant Wells, Create Fundraising to assist us with small grants over a four-month period – results from previous funding applications are shown in the table below, alongside some applications that were sent from November 2022 to January 2023. On average 16 speculative letters were sent per week (256 over a three-month period). Results from the small grant applications gained additional funding to support Welfare Rights, Information & Advice and Shopmobility.

**DISABILITY INFORMATION BUREAU**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

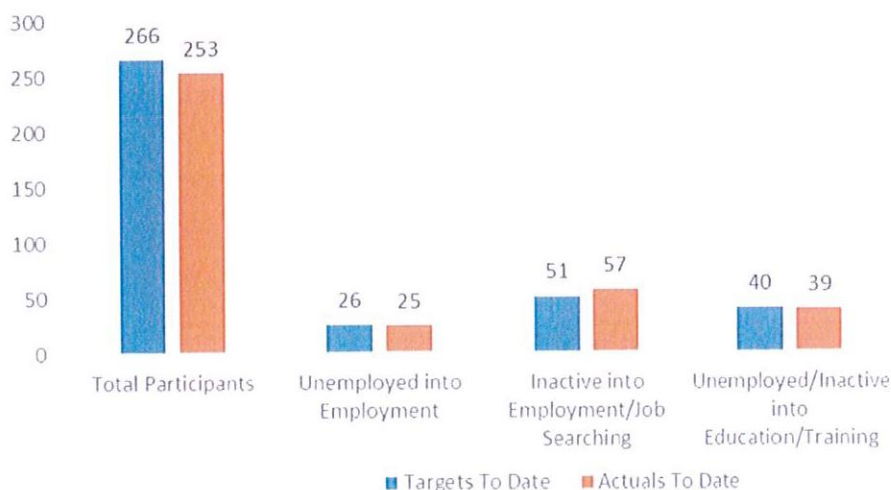
Funders who kindly supported us between April 2022 to March 2023 were:-

Funder / Trust	Amount Awarded (£)	Purpose
Stella Casa Trust	1700.00	Purchase of Scooter for Shopmobility
The Rowley Trust	375.00	Volunteer Expenses – Info & Advice
Irving Memorial Fund	2000.00	Welfare Rights
Broome Family Trust	5000.00	Welfare Rights – Volunteering Training
Lee Barkirgian Fund Trust	300.00	Information & Advice – Volunteer Exp.
Bennet Family Trust Grant	300.00	Information & Advice – Volunteer Exp.
MBILI Charity	500.00	Upgrade on Info & Advice MI System
FPJ Wise Charity Marshalls Solicitors	200.00	Upgrade on Info & Advice MI System
UKH Foundation Trust	2500.00	Welfare Rights & Info/Advice Support
The Emerson Foundation	250.00	Adaptive Technology for IT Learners
The Webb Family Trust	1200.00	Training for Volunteers on reception
Marsh Charitable Fund	500.00	Adaptive Technology for IT Learners
<b>TOTAL</b>	<b>£14,825.00</b>	

New Leaf was in the final year of delivery and officially ended in April 2023 which was one month after the financial year end and will be covered in financial year April 2023 – March 2024.

New Leaf programme for the DIB predominantly supports individuals with physical / mental and sensory disabilities but also long term unemployed. Below is an overview of achievements covering the Contract-to-Date. Referrals onto the provision ended in December 2022 and the remainder of the participants were concentrated on to achieve suitable outcomes which included employment, job searching, further training and education or soft exited. Many participants who were supported on the New Leaf Project gained work and volunteering experience, training, financial inclusion support, cognitive behavioural therapy (CBT), self-employment guidance and support and digital inclusion training sessions which resulted in the participants being given new laptops to actively conduct job searching activities, training, and becoming more digitally active and less socially isolated.

**DIB Performance -vs- Contract Targets To-date**  
(From Oct '16 to Mar '23)



**Headline Statistics are as follows:-**

122 learners completed their Community Learning covering Basic IT of which 24 were awarded an accredited qualification.

48% of participants on our New Leaf Employability Programme achieved an outcome of employment, training/education and actively job searching.

## DISABILITY INFORMATION BUREAU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

1,383 enquiries were answered by our Information & Advice Service.

95% of our learners increased confidence during and after completing courses with the DIB.

611 individuals have been supported by our Welfare Rights Team.

Mobility journeys for the "Operational Year" was 1026.

286 people were helped on our Mental Health – Transformation Project (NHS Foundation Trust). 15 staff members and volunteers completed Mental Health Training, and several gained their L2 Mental Health Certificate. The training was conducted by St. Johns Ambulance.

Based on our client survey for Welfare Rights 92% rated our service as excellent.

Feedback from Customers with regards to Welfare Rights:-

"Kathy was super helpful – thank you" (April 2022)

"Excellent service, very friendly, made me feel at ease" (July 2022)

"Ben was very helpful. We were very late so Ben had to wait. Thank you, Ben you have been a star" (August 2022)

"Sharon was brilliant" (September 2022)

"Staff are so knowledgeable and have been a great help in supporting me in the completion of a complicated form. They have alleviated stress levels. Thank you!" (October 2022)

"Very helpful = Cathy and Dominic = lovely people." (March 2023)

## FINANCIAL REVIEW

### Financial position

The total income for the year only showed small increase over the income for the previous financial year at £258,934 in 2022/23 compared to £252,559 in 2021/22. Despite an increase in income for the services provided by the charity the value of grant income received fell by 25%.

Total expenses for the year were well controlled and as a result the deficit for the year was £25,643 compared with £47,690 in 2021/22. As noted above the New Leaf programme finished on 30 April 2023 which will result in a large fall in income for the 2023/24 financial year. The ending of this contract resulted in a number of unavoidable redundancies which will be reflected in the 2023/24 accounts. This income will to some degree be replaced by income from Cheshire East to support Welfare, Wellbeing, Work scheme which is being run in both Macclesfield and Crewe. In addition, the Shopmobility contract has been renegotiated which has resulted in an increase in the income for this service, which has been running at a deficit.

### Reserves policy

The Trustees policy is to have reserves of between six- and twelve-months operating costs. At 31 March 2023 the reserves were below this target, as a result all costs are being scrutinised to ensure that no unnecessary expenses are incurred.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 13 December 2007 and registered as a charity on 6 June 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We are committed to becoming a DPULO (Disabled people User Led Organisation) and are actively seeking Disabled people to join our Board. We have an application and interview process for interested potential trustees.

**DISABILITY INFORMATION BUREAU**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06452443 (England and Wales)

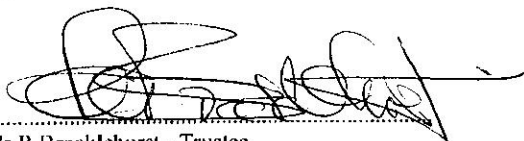
**Registered Charity number**  
1124371

**Registered office**  
The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER

**Trustees**  
Mr P Tunwell (resigned 17.5.22)  
Mrs G Peate  
Miss R Nixon (deceased 15.9.22)  
Ms T A Prece (resigned 19.9.23)  
Mr P A Richards  
Mrs M Simpson  
Ms R Brocklehurst (appointed 17.1.23)  
Ms A Herdson (appointed 17.1.23)  
Ms M Passmore (appointed 19.1.23)

**Independent Examiner**  
Neil Kennington FCA  
Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

Approved by order of the board of trustees on 17<sup>th</sup> October 2023 and signed on its behalf by:



Ms R Brocklehurst - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DISABILITY INFORMATION BUREAU**

---

**Independent examiner's report to the trustees of DISABILITY INFORMATION BUREAU ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

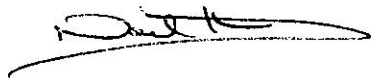
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Kennington FCA  
Institute of Chartered Accountants in England and Wales

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

Date: 17<sup>th</sup> October 2023

DISABILITY INFORMATION BUREAU

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,102	150	15,252	17,569
<b>Charitable activities</b>					
Services		19,466	184,650	204,116	184,052
Grants		-	37,361	37,361	49,297
Room hire		1,441	-	1,441	-
Other trading activities	2	10	-	10	308
Investment income	3	754	-	754	819
Other income		-	-	-	514
<b>Total</b>		<u>36,773</u>	<u>222,161</u>	<u>258,934</u>	<u>252,559</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,952	-	3,952	3,591
<b>Charitable activities</b>					
Services		-	317	317	4,551
Grants		-	-	-	-
General fund		61,283	219,025	280,308	292,107
<b>Total</b>		<u>65,235</u>	<u>219,342</u>	<u>284,577</u>	<u>300,249</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	(28,462)	2,819	(25,643)	(47,690)
<b>Net movement in funds</b>		<u>(28,462)</u>	<u>2,819</u>	<u>(25,643)</u>	<u>(47,690)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		103,794	20,775	124,569	172,259
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>75,332</u>	<u>23,594</u>	<u>98,926</u>	<u>124,569</u>

The notes form part of these financial statements

**DISABILITY INFORMATION BUREAU**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	5,540	5,540	5,914
<b>CURRENT ASSETS</b>					
Debtors	8	2,217	-	2,217	1,871
Prepayments and accrued income		1,155	-	1,155	1,362
Cash at bank and in hand		<u>74,373</u>	<u>18,054</u>	<u>92,427</u>	<u>119,416</u>
		77,745	18,054	95,799	122,649
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,413)	-	(2,413)	(3,994)
<b>NET CURRENT ASSETS</b>		<u>75,332</u>	<u>18,054</u>	<u>93,386</u>	<u>118,655</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>75,332</u>	<u>23,594</u>	<u>98,926</u>	<u>124,569</u>
<b>NET ASSETS</b>		<u>75,332</u>	<u>23,594</u>	<u>98,926</u>	<u>124,568</u>
<b>FUNDS</b>	10				
Unrestricted funds				75,332	103,794
Restricted funds				<u>23,594</u>	<u>20,775</u>
<b>TOTAL FUNDS</b>				<u>98,926</u>	<u>124,569</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

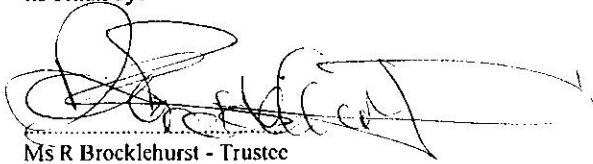
**DISABILITY INFORMATION BUREAU**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

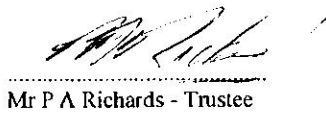
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17<sup>th</sup> October 2023 and were signed on its behalf by:



Ms R Brocklehurst - Trustee



Mr P A Richards - Trustee

The notes form part of these financial statements

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## DISABILITY INFORMATION BUREAU

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	10	302
Other Income	-	6
	<u>10</u>	<u>308</u>

DISABILITY INFORMATION BUREAU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>754</u>	<u>819</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	1,845	-
Hire of plant and machinery	<u>1,956</u>	<u>2,157</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Management and administration	2	2
Project operations	<u>11</u>	<u>12</u>
	<u>13</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2022	5,914
Additions	2,942
Disposals	<u>(1,471)</u>
At 31 March 2023	<u>7,385</u>
<b>DEPRECIATION</b>	
Charge for year	<u>1,845</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>5,540</u>
At 31 March 2022	<u>5,914</u>

DISABILITY INFORMATION BUREAU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade debtors		<u><b>2,217</b></u>	<u><b>1,871</b></u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Accruals and deferred income		<u><b>2,413</b></u>	<u><b>3,993</b></u>
<b>10. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.4.22	movement	At 31.3.23
	£	in funds	£
<b>Unrestricted funds</b>			
General fund	<b>103,794</b>	<b>(28,462)</b>	<b>75,332</b>
<b>Restricted funds</b>			
Shopmobility	<b>19,084</b>	<b>2,819</b>	<b>21,903</b>
Cheshire and Wirral NHS	<u><b>1,691</b></u>	<u><b>-</b></u>	<u><b>1,691</b></u>
	<u><b>20,775</b></u>	<u><b>2,819</b></u>	<u><b>23,594</b></u>
<b>TOTAL FUNDS</b>	<u><b>124,569</b></u>	<u><b>(25,643)</b></u>	<u><b>98,926</b></u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>36,773</b>	<b>(65,235)</b>	<b>(28,462)</b>
<b>Restricted funds</b>			
Shopmobility	<b>14,981</b>	<b>(12,162)</b>	<b>2,819</b>
East Cheshire Advocacy	<b>5,000</b>	<b>(5,000)</b>	<b>-</b>
Cheshire and Wirral NHS	<b>20,286</b>	<b>(20,286)</b>	<b>-</b>
New Leaf	<u><b>181,894</b></u>	<u><b>(181,894)</b></u>	<u><b>-</b></u>
	<u><b>222,161</b></u>	<u><b>(219,342)</b></u>	<u><b>2,819</b></u>
<b>TOTAL FUNDS</b>	<u><b>258,934</b></u>	<u><b>(284,577)</b></u>	<u><b>(25,643)</b></u>

DISABILITY INFORMATION BUREAU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	157,979	(49,510)	(4,676)	103,793
<b>Restricted funds</b>				
Shopmobility	2,359	12,049	4,676	19,084
In The Know	11,921	(11,921)	-	-
Cheshire and Wirral NHS	-	1,691	-	1,691
	<u>14,280</u>	<u>1,819</u>	<u>4,676</u>	<u>20,775</u>
<b>TOTAL FUNDS</b>	<u>172,259</u>	<u>(47,690)</u>	<u>-</u>	<u>124,568</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,618	(99,127)	(49,509)
<b>Restricted funds</b>			
Restricted	7,147	(7,147)	-
Shopmobility	23,986	(11,937)	12,049
In The Know	3,900	(15,821)	(11,921)
Cheshire and Wirral NHS	1,691	-	1,691
New Leaf	166,217	(166,217)	-
	<u>202,941</u>	<u>(201,121)</u>	<u>1,820</u>
<b>TOTAL FUNDS</b>	<u>252,559</u>	<u>(300,249)</u>	<u>(47,690)</u>

**Restricted funds**

**Shopmobility:**

Shopmobility is funded by Cheshire East Council and by payments made by members of Shopmobility for membership and journey fees. All money raised in fees is restricted so that it is spent on Shopmobility services for the benefit of its members.

**In The Know:**

This funding had a transfer of funds from Community Cars to cover 12 months part-time staff salary from November 2020 and additional funding for laptops and promotional material.

**Cheshire and Wirral NHS**

This is an advocacy project that started in 2022/23.

**New Leaf**

This is to cover the costs of a programme of projects being undertaken, building and developing opportunities for individuals within the community.

**DISABILITY INFORMATION BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**DISABILITY INFORMATION BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	15,102	150	15,252	17,569
<b>Other trading activities</b>				
Fundraising events	10	-	10	302
Other Income	-	-	-	6
	10	-	10	308
<b>Investment income</b>				
Deposit account interest	754	-	754	819
<b>Charitable activities</b>				
Grants	-	37,361	37,361	49,297
Service income	19,466	184,650	204,116	183,437
Room hire	1,441	-	1,441	615
	20,907	222,011	242,918	233,349
<b>Other income</b>				
JRS grant received	-	-	-	514
<b>Total incoming resources</b>	<b>36,773</b>	<b>222,161</b>	<b>258,934</b>	<b>252,559</b>
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Fundraising Expenses	3,952	-	3,952	3,591
<b>Charitable activities</b>				
Wages	21,425	203,894	225,319	232,269
Pensions	4,189	-	4,189	3,924
Travel expenses	3,026	-	3,026	1,694
Radar keys	271	-	271	381
Shopmobility expenses	-	317	317	937
BBO costs	-	13,286	13,286	20,411
Plant and machinery	-	1,845	1,845	-
	28,911	219,342	248,253	259,616
<b>Support costs</b>				
<b>Management</b>				
Hire of plant and machinery	1,956	-	1,956	2,157
Rent and rates	950	-	950	2,032
Insurance	3,639	-	3,639	3,486
Light and heat	1,996	-	1,996	3,548
Telephone	1,950	-	1,950	1,966
Office supplies	2,577	-	2,577	2,002
Carried forward	13,068	-	13,068	15,191

This page does not form part of the statutory financial statements

**DISABILITY INFORMATION BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Management</b>				
Brought forward	13,068	-	13,068	15,191
Sundries	3,638	-	3,638	3,784
Repairs and maintenance	1,056	-	1,056	1,329
Software expenses	9,670	-	9,670	9,554
Subscriptions	1,275	-	1,275	1,055
Training	482	-	482	1,894
Governance costs	<u>1,234</u>	<u>-</u>	<u>1,234</u>	<u>1,541</u>
	30,423	-	30,423	34,348
<b>Finance</b>				
Bank charges	77	-	77	96
<b>Governance costs</b>				
Accountancy fees	<u>1,872</u>	<u>-</u>	<u>1,872</u>	<u>2,598</u>
Total resources expended	<u>65,235</u>	<u>219,342</u>	<u>284,577</u>	<u>300,249</u>
Net (expenditure)/income	<u>(28,462)</u>	<u>2,819</u>	<u>(25,643)</u>	<u>(47,690)</u>

This page does not form part of the statutory financial statements

**DISABILITY INFORMATION BUREAU**

England & Wales - Charity number 1124371

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# Accounts

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REGISTERED COMPANY NUMBER: 06452443 (England and Wales)  
REGISTERED CHARITY NUMBER: 1124371

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
DISABILITY INFORMATION BUREAU

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

DISABILITY INFORMATION BUREAU

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15 to 16

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## DISABILITY INFORMATION BUREAU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects and of the Company shall be for the benefit of people with disabilities living in Macclesfield and Congleton and surrounding areas and the North West of England (hereinafter referred to as "the area of benefit" by, but not exclusively by;

- A) Providing information, support and associated services so that they may lead active and fulfilling lives and participate more fully in society;
- B) Advancing education by enabling people with disabilities to become more involved in the process of working towards positive change in the provision of services for people with disabilities;
- C) Advancing education amongst organisations in the public, private and voluntary sectors in order to raise awareness share best practice and increase understanding of the needs of people with disabilities;
- D) Offering individuals support to improve their well being and lives, through the use of an employment service, a benefit service and a volunteering service.

The Charity Mission, Vision and Values can be found on our website

<http://www.dibservices.org.uk/our-mission-vision-values-and-long-terms-goals-0>

## DISABILITY INFORMATION BUREAU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

April to June 2021 was still impacted by Covid and remote working or rota-based working with staff members continued to run. By mid-July 2021 we started to open the Offices and Shopmobility and this gradually encouraged our beneficiaries to attend training, employment related and welfare rights face-to-face meetings. The rota-based system continued, and this ensured staff were able to see their participants / clients but retained social distancing.

From July 2021 we once again offered the following face-to-face services alongside remote support:-

- £ Information & Advice
- £ Welfare Rights Service
- £ Learning Centre - IT Accredited & Community Learning
- £ RADAR Keys
- £ Employment Support (New Leaf)
- £ Accessibility Issues & Access Appraisals
- £ Volunteering Opportunities
- £ Shopmobility in Macclesfield Town Centre
- £ Room Hire and Training for Organisations e.g., Disability Awareness

Funding from Cheshire Community Foundation was awarded to encourage and train new Volunteers. This enabled us to recruit new people to support Welfare Rights, Information Services, IT Training and Shopmobility. From this recruitment boost we have gained some valuable volunteers who are continuing to offer invaluable support and their time to the DIB. 65% of the staffing at the DIB work on New Leaf. The contract will officially end April 2023.

In November 2021 we employed Grant Wells, Create Fundraising to assist us with small grants over the forthcoming 6 months. The contract was reduced to 4 months but from grant applications that were sent out averaging 16 per week (256), we gained additional funding to support Welfare Rights, Information & Advice and Shopmobility.

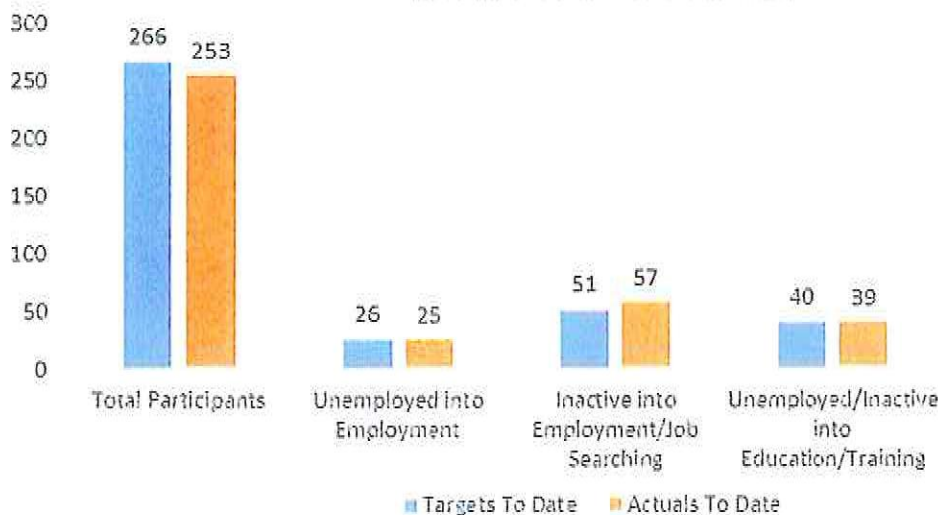
Funders who kindly supported us before the end of March 2022 were:-

Funder / Trust	Amount Awarded (£)	Purpose
D.R. Fine Charity Trust	50.00	Information & Advice
Broome Family Charitable Trust	5000.00	Welfare Rights / Information & Advice
The Lee & Bakirgian Family Trust	350.00	Information & Advice
The Yvonne Flux Charitable Trust	1000.00	Welfare Rights
Outhwaite (HC Beer) – Druces LLP	2000.00	Information & Advice
Duchy Lancaster Benevolent Fund	3940.00	Purchase of two Mobility Scooters
Risley Medical Research & Charity Trust	400.00	Information & Advice
UKH Foundation	5000.00	Welfare Rights / Information & Advice
The Denman Charitable Trust	3000.00	Support / Training for Volunteers
The Christadelphian Samaritan Fund	400.00	Information & Advice
David Family Foundation	2000.00	Welfare Rights / Information & Advice
The Geoff & Fiona Squire Foundation	1750.00	Purchase of Rascal Mobility Scooter & Repairs

Rowley Trust	375.00	Training Costs for Menopause Workshop
The Robert Clutterbuck Charitable Trust	1500.00	Welfare Rights / Information & Advice
<b>TOTAL</b>	<b>£26,715.00</b>	

From July 2021 another 18 months extension (Phase 3) of New Leaf started. The staff capacity on this project increased from one tutor to two tutors who are working on "Digital Inclusion Training" and the mentoring capacity increased to the equivalent of two full-time hours. Financial Inclusion and Administration continued to support the project. The programme for the DIB predominantly supports individuals with physical / mental and sensory disabilities but also long term unemployed. Below is an overview of achievements covering the Contract-to-Date.

### DIB Performance -vs- Contract Targets To-date (Phase 3) (From Oct '16 to Mar '22)



The Annual Review is available on our website - [www.dibservices.org.uk](http://www.dibservices.org.uk)

#### Headline Statistics are as follows:-

- 49 Learners achieved accredited qualifications
- 48% of participants on our New Leaf Employability Programme achieved an outcome of employment, training/education and actively job searching
- 1196 enquiries were answered by our Information & Advice Service
- 97% of our learners increased confidence during and after completing courses with us
- 470 individuals have been supported by our Welfare Rights Team
- Mobility journeys for the "Operational Year" was 785 which has been a slow build-up since we re-opened Shopmobility Services in July 2021.

## DISABILITY INFORMATION BUREAU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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Feedback from Customers with regards to Welfare Rights:-

- “Brilliant – very calm, easy to talk to and were so helpful (May 2021)
- “Glad the appoint was quick and easy to talk to” (April 2021)
- “Kathy was brilliant – thorough, friendly, knowledgeable, and extremely helpful. She was understanding, patient and did not rush me” (August 2021)
- “Wonderful friendly people – thank you” (Sept 2021)
- “Ben was very helpful and thorough” (September 2020)

## FINANCIAL REVIEW

### Financial position

The budget for the financial year 2021/22 prepared in February 2021 predicted a deficit of £11,815 and the actual deficit was £47,690.

Income was above budget at £252,558 but unlike the 2020/21 financial year there was no income from the Government's Covid Job Retention Scheme. Most of this surplus was from New Leaf income.

Total expenses were £300,249 including salaries. This was £50,629 more than budget most of which is due to higher employer National Insurance costs. Compared to the previous year's results this a 2% increase in these costs. This was anticipated as there had been senior staff turnover in the 2020/21 period which was not repeated in 2021/22 so there were no months where the full payroll cost was not incurred.

The forecast deficit for the 2022/23 financial year is £52,837 but it is hoped that this will be reduced because of fundraising efforts. Plans are already being put in place to try and mitigate this projected shortfall as much as possible.

### Reserves policy

The Trustees policy is to have reserves of between six- and twelve-months operating costs. As at 31 March the reserves were approximately equal to six months costs.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 13 December 2007 and registered as a charity on 6 June 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees are also directors of the charity for the purposes of the Companies Act 2007.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We are committed to becoming a DPULO (Disabled people User Led Organisation) and are actively seeking Disabled people to join our Board. We have an application and interview process for interested potential trustees.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06452443 (England and Wales)

### Registered Charity number

1124371

DISABILITY INFORMATION BUREAU

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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**Registered office**

The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER

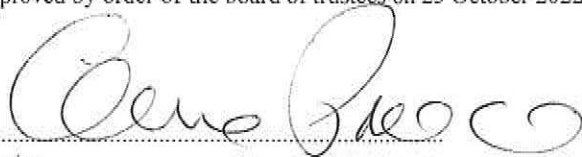
**Trustees**

Mr J Kirk (resigned 27.7.21)  
Mr M Lunney (resigned 4.5.21)  
Miss R Nixon (deceased 15.09.22)  
Mrs G Peate  
Ms T A Preece  
Mr P A Richards  
Mrs M Simpson (appointed 4.8.21)  
Mr P Tunwell (resigned 17.5.22)

**Independent Examiner**

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

Approved by order of the board of trustees on 25 October 2022 and signed on its behalf by:



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DISABILITY INFORMATION BUREAU**

---

**Independent examiner's report to the trustees of DISABILITY INFORMATION BUREAU ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Kennington  
Chartered Accountant  
Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

Date: 25<sup>th</sup> October 2022

DISABILITY INFORMATION BUREAU

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,334	2,235	17,569	3,980
<b>Charitable activities</b>					
Services		15,679	168,373	184,052	159,728
Grants		16,965	32,332	49,297	111,095
Other trading activities	2	308	-	308	7
Investment income	3	819	-	819	2,083
Other income		514	-	514	23,888
<b>Total</b>		<u>49,619</u>	<u>202,940</u>	<u>252,559</u>	<u>300,781</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,591	-	3,591	780
<b>Charitable activities</b>					
Services		5,366	(815)	4,551	-
General fund		124,953	167,154	292,107	295,004
<b>Total</b>		<u>133,910</u>	<u>166,339</u>	<u>300,249</u>	<u>295,784</u>
<b>NET INCOME/(EXPENDITURE)</b>					
		(84,291)	36,601	(47,690)	4,997
Transfers between funds	10	(4,676)	4,676	-	-
Net movement in funds		(88,967)	41,277	(47,690)	4,997
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		157,979	14,280	172,259	167,262
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>69,012</u>	<u>55,557</u>	<u>124,569</u>	<u>172,259</u>

The notes form part of these financial statements

DISABILITY INFORMATION BUREAU

BALANCE SHEET  
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,536	4,378	5,914	-
<b>CURRENT ASSETS</b>					
Debtors	8	1,871	-	1,871	1,113
Prepayments and accrued income		1,362	-	1,362	1,719
Cash at bank and in hand		<u>103,019</u>	<u>16,397</u>	<u>119,416</u>	<u>172,188</u>
		106,252	16,397	122,649	175,020
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,994)	-	(3,994)	(2,761)
<b>NET CURRENT ASSETS</b>					
		<u>102,258</u>	<u>16,397</u>	<u>118,655</u>	<u>172,259</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>103,794</u>	<u>20,775</u>	<u>124,569</u>	<u>172,259</u>
<b>NET ASSETS</b>					
		<u>103,794</u>	<u>20,775</u>	<u>124,569</u>	<u>172,259</u>
<b>FUNDS</b>					
Unrestricted funds	10			103,794	157,979
Restricted funds				<u>20,775</u>	<u>14,280</u>
<b>TOTAL FUNDS</b>					
				<u>124,569</u>	<u>172,259</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

DISABILITY INFORMATION BUREAU

BALANCE SHEET - continued  
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2022 and were signed on its behalf by:

  
.....

Trustee

  
.....

Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	302	-
Other Income	<u>6</u>	<u>7</u>
	<u>308</u>	<u>7</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

3.	<b>INVESTMENT INCOME</b>	2022 £ <u>819</u>	2021 £ <u>2,083</u>
	Deposit account interest		
4.	<b>NET INCOME/(EXPENDITURE)</b>		
	Net income/(expenditure) is stated after charging/(crediting):		
		2022 £ <u>2,157</u>	2021 £ <u>1,725</u>
	Hire of plant and machinery		
5.	<b>TRUSTEES' REMUNERATION AND BENEFITS</b>		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.		
	<b>Trustees' expenses</b>		
	No payments were made to trustees in the year ended 31st March 2022. In the comparative year ended 31st March 2021 Miss R Nixon received reimbursed expenditure totalling £124 in respect of travel and lunch allowance.		
6.	<b>STAFF COSTS</b>		
	The average monthly number of employees during the year was as follows:		
		2022 2 <u>12</u>	2021 2 <u>12</u>
	Management and administration		
	Project operations		
		<u>14</u>	<u>14</u>
	No employees received emoluments in excess of £60,000.		
7.	<b>TANGIBLE FIXED ASSETS</b>		Plant and machinery £
	<b>COST</b>		
	Additions		<u>5,914</u>
	<b>NET BOOK VALUE</b>		
	At 31 March 2022		<u>5,914</u>
	At 31 March 2021		<u>-</u>

DISABILITY INFORMATION BUREAU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

8.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2022	2021	
		£	£	
	Trade debtors	<u>1,871</u>	<u>1,113</u>	
9.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2022	2021	
		£	£	
	Accruals and deferred income	<u>3,994</u>	<u>2,761</u>	
		<u>3,994</u>	<u>2,761</u>	
10.	<b>MOVEMENT IN FUNDS</b>			
	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
	<b>Unrestricted funds</b>			
	General fund	157,979	(49,509)	103,794
	<b>Restricted funds</b>			
	Shopmobility	2,359	12,049	19,084
	In The Know	11,921	(11,921)	-
	Cheshire and Wirral NHS	-	1,691	1,691
		<u>14,280</u>	<u>1,819</u>	<u>20,775</u>
	<b>TOTAL FUNDS</b>	<u>172,259</u>	<u>(47,690)</u>	<u>124,569</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,618	(99,127)	(49,509)
<b>Restricted funds</b>			
Restricted	7,147	(7,147)	-
Shopmobility	23,986	(11,937)	12,049
In The Know	3,900	(15,821)	(11,921)
Cheshire and Wirral NHS	1,691	-	1,691
New Leaf	166,217	(166,217)	-
	<u>202,941</u>	<u>(201,121)</u>	<u>1,820</u>
<b>TOTAL FUNDS</b>	<u>252,559</u>	<u>(300,249)</u>	<u>(47,690)</u>

## 10. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	167,262	(9,283)	157,979
<b>Restricted funds</b>			
Shopmobility	-	2,359	2,359
In The Know	-	<u>11,921</u>	<u>11,921</u>
	-	<u>14,280</u>	<u>14,280</u>
<b>TOTAL FUNDS</b>	<u>167,262</u>	<u>4,997</u>	<u>172,259</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	243,601	(252,884)	(9,283)
<b>Restricted funds</b>			
Shopmobility	13,359	(11,000)	2,359
East Cheshire Advocacy	15,176	(15,176)	-
In The Know	<u>28,645</u>	<u>(16,724)</u>	<u>11,921</u>
	<u>57,180</u>	<u>(42,900)</u>	<u>14,280</u>
<b>TOTAL FUNDS</b>	<u>300,781</u>	<u>(295,784)</u>	<u>4,997</u>

**Restricted funds****Shopmobility:**

Shopmobility is funded by Cheshire East Council and by payments made by members of Shopmobility for membership and journey fees. All money raised in fees is restricted so that it is spent on Shopmobility services for the benefit of its members.

**Welfare Rights:**

This funding covers the salaries of two part-time staff members which equates to a full-time position (5 days per week).

**In The Know:**

This funding had a transfer of funds from Community Cars to cover 12 months part-time staff salary from November 2020 and additional funding for laptops and promotional material.

**Sickness Relief:**

This was a grant from Macclesfield Relief in Sickness Charity and used to purchase a laptop and baby milk and food for an individual.

**Film Grant:**

This was to pay for the promotional film/video in celebration of the DIB's 25-year anniversary. This is now on our website.

**Community Car Grant:**

This was to cover the salary of a staff member for a twelve month period.

10. MOVEMENT IN FUNDS - continued

**Cheshire and Wirral NHS**

This is a first installment to cover a project starting in 2022/23.

**New Leaf**

This is to cover costs of a programme of projects being undertaken building and developing opportunities for individuals within the community.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DISABILITY INFORMATION BUREAU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	15,334	2,235	17,569	3,980
<b>Other trading activities</b>				
Fundraising events	302	-	302	-
Other Income	<u>6</u>	<u>-</u>	<u>6</u>	<u>7</u>
	308	-	308	7
<b>Investment income</b>				
Deposit account interest	819	-	819	2,083
<b>Charitable activities</b>				
Grants	16,964	32,333	49,297	111,095
Service income	15,064	168,373	183,437	159,728
Room hire	<u>615</u>	<u>-</u>	<u>615</u>	<u>-</u>
	32,643	200,706	233,349	270,823
<b>Other income</b>				
JRS grant received	<u>514</u>	<u>-</u>	<u>514</u>	<u>23,888</u>
<b>Total incoming resources</b>	<b>49,618</b>	<b>202,941</b>	<b>252,559</b>	<b>300,781</b>
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Fundraising Expenses	3,591	-	3,591	-
Bad debts	<u>-</u>	<u>-</u>	<u>-</u>	<u>780</u>
	3,591	-	3,591	780
<b>Charitable activities</b>				
Wages	48,905	183,364	232,269	226,721
Pensions	3,924	-	3,924	4,174
Travel expenses	1,694	-	1,694	265
Radar keys	381	-	381	134
Shopmobility expenses	-	937	937	456
BBO costs	20,411	-	20,411	13,220
Car expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>161</u>
	75,315	184,301	259,616	245,131
<b>Support costs</b>				
<b>Management</b>				
Hire of plant and machinery	2,157	-	2,157	1,725
Rent and rates	1,032	1,000	2,032	2,152
Insurance	3,486	-	3,486	3,398
Carried forward	6,675	1,000	7,675	7,275

This page does not form part of the statutory financial statements

DISABILITY INFORMATION BUREAU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Management</b>				
Brought forward	6,675	1,000	7,675	7,275
Light and heat	3,548	-	3,548	2,081
Telephone	1,966	-	1,966	1,745
Office supplies	2,002	-	2,002	1,001
Sundries	3,784	-	3,784	4,574
Repairs and maintenance	1,329	-	1,329	988
Software expenses	(6,266)	15,820	9,554	23,764
Subscriptions	1,055	-	1,055	3,617
Training	1,894	-	1,894	994
Governance costs	<u>1,541</u>	<u>-</u>	<u>1,541</u>	<u>2,129</u>
	17,528	16,820	34,348	48,168
<b>Finance</b>				
Bank charges	96	-	96	69
<b>Governance costs</b>				
Accountancy fees	<u>2,598</u>	<u>-</u>	<u>2,598</u>	<u>1,636</u>
Total resources expended	<u>99,128</u>	<u>201,121</u>	<u>300,249</u>	<u>295,784</u>
Net income	<u>(49,510)</u>	<u>1,820</u>	<u>(47,690)</u>	<u>4,997</u>

This page does not form part of the statutory financial statements

**DISABILITY INFORMATION BUREAU**

England & Wales - Charity number 1124371

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# Accounts

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REGISTERED COMPANY NUMBER: 06452443 (England and Wales)  
REGISTERED CHARITY NUMBER: 1124371

*Charity Commission Copy*

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
DISABILITY INFORMATION BUREAU**

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

**DISABILITY INFORMATION BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects and of the Company shall be for the benefit of people with disabilities living in Macclesfield and Congleton and surrounding areas and the North West of England (hereinafter referred to as "the area of benefit" by, but not exclusively by;

A) Providing information, support and associated services so that they may lead active and fulfilling lives and participate more fully in society;

B) Advancing education by enabling people with disabilities to become more involved in the process of working towards positive change in the provision of services for people with disabilities;

C) Advancing education amongst organisations in the public, private and voluntary sectors in order to raise awareness share best practice and increase understanding of the needs of people with disabilities;

D) Offering individuals support to improve their well being and lives, through the use of an employment service, a benefit service and a volunteering service.

The Charity Mission, Vision and Values can be found on our website

<http://www.dibservices.org.uk/our-mission-vision-values-and-long-terms-goals-0>

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

2020/21 has been an unprecedented year due to COVID-19 with the DIB and Shopmobility both closed from the end of March 2020. There was an on-going impact throughout the remainder of the year which included reduced opening hours, appointments only and remote contact with 70% of our service users.

Several COVID emergency grants and furlough payments enabled us to retain several staff members and put certain services on hold whilst other services were delivered remotely ensuring we continued to support disabled people, their families and carers in-line with our charitable aims and adhering to Government guidelines throughout the pandemic. Services being run were:-

- Information & Advice - Remote Delivery
- Welfare Rights Service - Remote Delivery
- Learning Centre - Intermittent In-house Training & Remote Training
- Employment Support (New Leaf & Lloyds Foundation) - Remote Delivery
- In the Know (Digital Device Support) - Remote Delivery

Services that were temporarily put on hold during the past 12 months were:-

- Accessibility Issues & Access Appraisals
- Volunteering Opportunities
- RADAR Keys
- Shopmobility in Macclesfield Town Centre
- Macclesfield Accessibility Group
- Room Hire and Training for Organisations e.g., Disability Awareness

New Leaf's performance targets were reduced due to the lack of referrals since lock-down. The three contractual elements covering Mentoring, Training and Financial Inclusion achieved 91% of their outcomes. Torus Foundation confirmed that from July 2021 another 18 months extension (Phase 3) of New Leaf has been accepted and the DIB will continue to deliver all three elements again.

Laura Smith, CEO resigned from the DIB in June 2020 and Averil Goodier was appointed the new CEO effective from mid-July 2020. Staff, Volunteers and Trustees wished her success and happiness in her new venture and thanked her for her support and commitment over the past 18 years.

Volunteers have unfortunately diminished over the past twelve months due to their vulnerability, therefore the DIB will be concentrating on encouraging existing and new volunteers to join the DIB which will enable us to be as effective and supportive in many of our provisions, for example Welfare Rights, Information Services, IT Training and Shopmobility were all targeted after restrictions eased.

The Trusted Charity Mark Level 1 (NCVO) was undertaken and successfully awarded in February 2020. This quality mark will be valid for three years.

The Annual Review is available on our website - [www.dibservices.org.uk](http://www.dibservices.org.uk)

Headline Statistics are as follows:-

- 27 Learners achieved accredited qualifications during the intermittent lockdowns
- 91% of participants on our New Leaf Employability Course achieved an outcome of employment, training/education and actively job searching
- 1018 enquiries were answered by our Information & Advice Service predominantly remotely
- 95% of our learners increased confidence during and after completing courses with us

Feedback from Customers with regards to Welfare Rights:-

- "Extremely grateful for DIB's support" (February 2020)
- "I was very happy with the service and the help I received from the DIB. I would recommend them to any person who needs help with this problem" (August 2020)
- "Fabulous service" (October 2020)
- "Ben was very helpful and thorough" (September 2020)

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**FINANCIAL REVIEW**

**Financial position**

The budget for the financial year 2020/2021 which was compiled in February 2020 showed a shortfall of £8,805 - but due to the hard work and commitment of all the staff both employed and volunteers we ended the year with a small surplus of £4,997.

Income was £300,781 against a budgeted income of £299,265. This included £23,888 of JRS grant income to enable us to ensure all our staff were properly supported during our periods of office closure.

Total expenses of £295,784 including salaries were very much in line with budget, ending the year £12,286 under the budget of £308,070. This compares with a total expenses figure of £324,901 for the previous year thus showing a decrease of £29,117, this being due in the main to our CEO resigning in July 2020 and being replaced from within the DIB.

The budgeted forecast for 2021/22 shows a loss of some £6,796.

As has been highlighted in the press many charities have ceased to exist and others are chasing ever declining funding sources, plus the funding sources that are left are being inundated with applications.

To this end our employed fundraiser resigned in March 2021 and we have not replaced this position but instead contracted an outside bid writer on a 6 month contract working 1 day a week for us.

**Reserves policy**

The directors' policy is to have reserves of not less than 6 months but ideally no more than 12 months. Currently we have just under 7 months of reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 13 December 2007 and registered as a charity on 6 June 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We are committed to becoming a DPULO (Disabled people User Led Organisation) and are actively seeking Disabled people to join our Board. We have an application and interview process for interested potential trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06452443 (England and Wales)

**Registered Charity number**

1124371

**Registered office**

The Resource Centre  
Pierce Street  
Macclesfield  
Cheshire  
SK11 6ER

**Trustees**

Mr P Tunwell

Mrs M Goddard (resigned 31.3.21)

Mrs G Peate

Mr J Kirk (resigned 27.7.21)

Miss R Nixon

Ms T A Preece (appointed 20.10.20)

Ms L Gill (appointed 20.10.20) (resigned 11.12.20)

Mr P A Richards (appointed 26.1.21)

Mr M Lunney (appointed 26.1.21) (resigned 4.5.21)

Mrs M Simpson (appointed 4.8.21)

**DISABILITY INFORMATION BUREAU**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

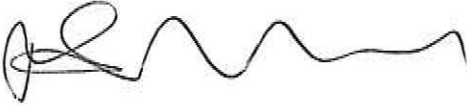
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

Approved by order of the board of trustees on 19 October 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R Nixon', with a long, wavy horizontal line extending to the right.

Miss R Nixon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DISABILITY INFORMATION BUREAU**

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**Independent examiner's report to the trustees of DISABILITY INFORMATION BUREAU ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Kennington  
Chartered Accountant  
Heywood Shepherd  
Chartered Accountants  
1 Park Street  
Macclesfield  
Cheshire  
SK11 6SR

19 October 2021

DISABILITY INFORMATION BUREAU

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,622	2,358	3,980	2,003
<b>Charitable activities</b>					
Services		159,728	-	159,728	197,474
Grants		56,273	54,822	111,095	80,785
Room hire		-	-	-	10,765
Other trading activities	2	7	-	7	10,388
Investment income	3	2,083	-	2,083	2,217
Other income		23,888	-	23,888	-
<b>Total</b>		<b>243,601</b>	<b>57,180</b>	<b>300,781</b>	<b>303,632</b>
<b>EXPENDITURE ON</b>					
Raising funds		780	-	780	150
<b>Charitable activities</b>					
General fund		252,104	42,900	295,004	324,751
<b>Total</b>		<b>252,884</b>	<b>42,900</b>	<b>295,784</b>	<b>324,901</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(9,283)</b>	<b>14,280</b>	<b>4,997</b>	<b>(21,269)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>167,262</b>	<b>-</b>	<b>167,262</b>	<b>188,531</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>157,979</b>	<b>14,280</b>	<b>172,259</b>	<b>167,262</b>

The notes form part of these financial statements

DISABILITY INFORMATION BUREAU

BALANCE SHEET  
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	1,113	-	1,113	5,213
Prepayments and accrued income		1,719	-	1,719	822
Cash at bank and in hand		157,908	14,280	172,188	165,100
		<u>160,740</u>	<u>14,280</u>	<u>175,020</u>	<u>171,135</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,761)	-	(2,761)	(3,873)
		<u>157,979</u>	<u>14,280</u>	<u>172,259</u>	<u>167,262</u>
<b>NET CURRENT ASSETS</b>					
		<u>157,979</u>	<u>14,280</u>	<u>172,259</u>	<u>167,262</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>157,979</u>	<u>14,280</u>	<u>172,259</u>	<u>167,262</u>
<b>NET ASSETS</b>					
		<u>157,979</u>	<u>14,280</u>	<u>172,259</u>	<u>167,262</u>
<b>FUNDS</b>					
Unrestricted funds	9			157,979	167,262
Restricted funds				14,280	-
<b>TOTAL FUNDS</b>					
				<u>172,259</u>	<u>167,262</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

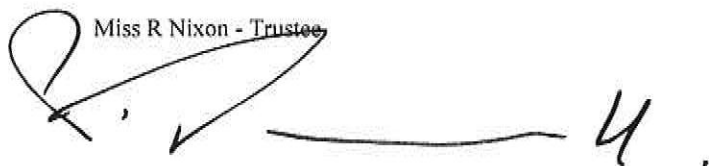
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2021 and were signed on its behalf by:



Miss R Nixon - Trustee



Mr P Tunwell - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	-	7,784
Other Income	7	2,604
	<u>7</u>	<u>10,388</u>
	<u>7</u>	<u>10,388</u>

**DISABILITY INFORMATION BUREAU****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>2,083</u>	<u>2,217</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Hire of plant and machinery	<u>1,725</u>	<u>3,000</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

No payments were made to trustees in the year ended 31st March 2020. In the comparative year ended 31st March 2020, Miss R Nixon received reimbursed expenditure totalling £124 in respect of travel and lunch allowance.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Management and administration	2	2
Project operations	<u>12</u>	<u>13</u>
	<u>14</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	<u>1,113</u>	<u>5,213</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	1,462
Accruals and deferred income	2,761	2,411
	<u>2,761</u>	<u>3,873</u>

## 9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	167,262	(9,283)	157,979
<b>Restricted funds</b>			
Shopmobility	-	2,359	2,359
In The Know	-	11,921	11,921
	-	<u>14,280</u>	<u>14,280</u>
<b>TOTAL FUNDS</b>	<u>167,262</u>	<u>4,997</u>	<u>172,259</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	243,601	(252,884)	(9,283)
<b>Restricted funds</b>			
Shopmobility	13,359	(11,000)	2,359
East Cheshire Advocacy	15,176	(15,176)	-
In The Know	28,645	(16,724)	11,921
	<u>57,180</u>	<u>(42,900)</u>	<u>14,280</u>
<b>TOTAL FUNDS</b>	<u>300,781</u>	<u>(295,784)</u>	<u>4,997</u>

## Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	188,531	(21,269)	167,262
<b>TOTAL FUNDS</b>	<u>188,531</u>	<u>(21,269)</u>	<u>167,262</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	242,135	(263,404)	(21,269)
<b>Restricted funds</b>			
Shopmobility	16,727	(16,727)	-
Welfare rights	22,270	(22,270)	-
Sickness relief	285	(285)	-
Film grant	500	(500)	-
Community car grant	21,715	(21,715)	-
	<u>61,497</u>	<u>(61,497)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>303,632</u>	<u>(324,901)</u>	<u>(21,269)</u>

**Restricted funds****Shopmobility:**

Shopmobility is funded by Cheshire East Council and by payments made by members of Shopmobility for membership and journey fees. All money raised in fees is restricted so that it is spent on Shopmobility services for the benefit of its members.

**Welfare Rights:**

This funding covers the salaries of two part-time staff members which equates to a full-time position (5 days per week).

**In The Know:**

This funding had a transfer of funds from Community Cars to cover 12 months part-time staff salary from November 2020 and additional funding for laptops and promotional material.

**Sickness Relief:**

This was a grant from Macclesfield Relief in Sickness Charity, and used to purchase a laptop and baby milk and food for an individual.

**Film Grant:**

This was to pay for the promotional film/video in celebration of the DIB's 25-year anniversary. This is now on our website.

**Community Car Grant:**

This was to cover the salary of a staff member for a twelve month period.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

DISABILITY INFORMATION BUREAU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	1,622	2,358	3,980	2,003
<b>Other trading activities</b>				
Fundraising events	-	-	-	7,784
Other Income	7	-	7	2,604
	<u>7</u>	<u>-</u>	<u>7</u>	<u>10,388</u>
<b>Investment income</b>				
Deposit account interest	2,083	-	2,083	2,217
<b>Charitable activities</b>				
Grants	56,273	54,822	111,095	80,785
Service income	159,728	-	159,728	197,474
Room hire	-	-	-	10,765
	<u>216,001</u>	<u>54,822</u>	<u>270,823</u>	<u>289,024</u>
<b>Other income</b>				
JRS grant received	23,888	-	23,888	-
<b>Total incoming resources</b>	<b>243,601</b>	<b>57,180</b>	<b>300,781</b>	<b>303,632</b>
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Fundraising Expenses	-	-	-	150
Bad debts	780	-	780	-
	<u>780</u>	<u>-</u>	<u>780</u>	<u>150</u>
<b>Charitable activities</b>				
Wages	199,888	26,833	226,721	257,407
Pensions	4,174	-	4,174	4,119
Travel expenses	265	-	265	2,231
Radar keys	134	-	134	203
Shopmobility expenses	456	-	456	1,597
BBO costs	13,220	-	13,220	15,329
Car expenses	161	-	161	2,022
	<u>218,298</u>	<u>26,833</u>	<u>245,131</u>	<u>282,908</u>
<b>Support costs</b>				
<b>Management</b>				
Hire of plant and machinery	1,725	-	1,725	3,000
Rent and rates	2,152	-	2,152	2,291
Insurance	2,398	1,000	3,398	4,043
Carried forward	6,275	1,000	7,275	9,334

This page does not form part of the statutory financial statements

DISABILITY INFORMATION BUREAU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Management</b>				
Brought forward	6,275	1,000	7,275	9,334
Light and heat	2,081	-	2,081	3,215
Telephone	1,745	-	1,745	2,617
Office supplies	1,001	-	1,001	4,069
Advertising	-	-	-	2,742
Sundries	4,574	-	4,574	5,463
Repairs and maintenance	988	-	988	2,213
Software expenses	8,697	15,067	23,764	6,871
Subscriptions	3,617	-	3,617	576
Training	994	-	994	1,296
Governance costs	2,129	-	2,129	1,728
	<u>32,101</u>	<u>16,067</u>	<u>48,168</u>	<u>40,124</u>
<b>Finance</b>				
Bank charges	69	-	69	71
<b>Governance costs</b>				
Accountancy fees	<u>1,636</u>	<u>-</u>	<u>1,636</u>	<u>1,648</u>
Total resources expended	<u>252,884</u>	<u>42,900</u>	<u>295,784</u>	<u>324,901</u>
Net (expenditure)/income	<u>(9,283)</u>	<u>14,280</u>	<u>4,997</u>	<u>(21,269)</u>

This page does not form part of the statutory financial statements