

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

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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.

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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

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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)

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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.

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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

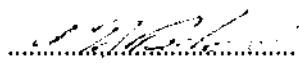
Trustees and officers

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

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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 £
Income and Endowments from:					
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
Total income		<u>33,356</u>	<u>157,908</u>	<u>191,264</u>	<u>223,720</u>
Expenditure on:					
Charitable activities	6	<u>(72,035)</u>	<u>(157,192)</u>	<u>(229,227)</u>	<u>(249,719)</u>
Total expenditure		<u>(72,035)</u>	<u>(157,192)</u>	<u>(229,227)</u>	<u>(249,719)</u>
Net (expenditure)/income		<u>(38,679)</u>	<u>716</u>	<u>(37,963)</u>	<u>(25,999)</u>
Net movement in funds		(38,679)	716	(37,963)	(25,999)
Reconciliation of funds					
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

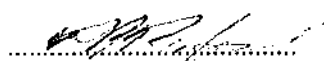
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	3,041	5,485
Current assets			
Debtors	11	13,862	507
Cash at bank and in hand		<u>24,074</u>	<u>72,592</u>
		37,936	73,099
Creditors: Amounts falling due within one year	12	<u>(6,012)</u>	<u>(5,657)</u>
Net current assets		<u>31,924</u>	<u>67,442</u>
Net assets		<u><u>34,965</u></u>	<u><u>72,927</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,048	332
Unrestricted income funds			
Unrestricted funds		<u>33,917</u>	<u>72,595</u>
Total funds	13	<u><u>34,965</u></u>	<u><u>72,927</u></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 27/1/26 and signed on their behalf by:



 Mr P A Richards
 Trustee

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

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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.

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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.

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

3 Income from charitable activities

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

4 Income from other trading activities

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

5 Investment income

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

6 Expenditure on charitable activities

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

Note

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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
	<u> </u>	<u> </u>

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> </u>	<u> </u>
	11	13

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

10 Tangible fixed assets

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

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

	Plant and machinery £	Total £
Depreciation		
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>
Net book value		
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

	2025 £	2024 £
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

	2025 £	2024 £
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

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

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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 £
Unrestricted funds				
General				
General Funds	72,596	33,356	(72,035)	33,917
Restricted funds				
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>
Total funds	<u>72,928</u>	<u>191,264</u>	<u>(229,227)</u>	<u>34,965</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	75,332	110,672	(113,409)	72,595
Restricted funds	<u>23,594</u>	<u>113,048</u>	<u>(136,310)</u>	<u>332</u>
Total funds	<u>98,926</u>	<u>223,720</u>	<u>(249,719)</u>	<u>72,927</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Funds	75,332	110,672	(111,699)	74,305
Restricted funds				
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>
Total funds	<u>98,926</u>	<u>223,720</u>	<u>(248,009)</u>	<u>74,637</u>

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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.

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

	Total 2025 £	Total 2024 £
Income and Endowments from:		
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>
Expenditure on:		
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)
Reconciliation of funds		
Total funds brought forward	<u>72,928</u>	<u>98,926</u>
Total funds carried forward	<u>34,965</u>	<u>72,927</u>

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

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations - Restricted	-	74
Donations	10,000	-
Donations - Unrestricted	14,392	2,415
Grant	10,000	-
	<u>34,392</u>	<u>2,489</u>
<i>Charitable activities</i>		
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
	<u>154,150</u>	<u>217,242</u>
<i>Other trading activities</i>		
Fundraising events	190	1,962
	<u>190</u>	<u>1,962</u>
<i>Investment income</i>		
Deposit Account interest	2,532	1,455
	<u>2,532</u>	<u>1,455</u>
<i>Other income</i>		
Other income	-	572
	<u>-</u>	<u>572</u>
<i>Charitable activities</i>		
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)

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

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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.

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

	Total 2025 £	Total 2024 £
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>