# DARLINGTON ASSOCIATION ON DISABILITY

England & Wales · Charity number 1125848

## Details

| | |
|---|---|
| **Other names** | DAD |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 06688735 |
| **Registered** | 2008-09-11 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Whessoe Technology Centre<br>Alderman Best Way<br>Darlington<br>DL1 4WB |
| **Phone** | 01325489999 |
| **Email** | mail@darlingtondisability.org |
| **Website** | www.darlingtondisability.org |

## Activities

**Objects:** 1 TO RELIEVE THE NEEDS OF DISABLED PEOPLE AND CARERS, FOR THE PUBLIC BENEFIT, RESIDENT IN PARTICULAR, BUT NOT LIMITED TO, DARLINGTON AND THE SURROUNDING AREAS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROMOTION OF EQUALITY, DIVERSITY AND INDEPENDENCE THROUGH THE PROVISION OF SERVICES, SUPPORT, INFORMATION AND TRAINING; AND2 TO DIRECT, PROMOTE AND SUPPORT THE EFFICIENT WORKING OF CHARITABLE ORGANISATIONS, VOLUNTARY BODIES AND STATUTORY BODIES IN THEIR WORK TO RELIEVE DISABILITY ('THE OBJECTS').

**Activities:** Darlington Association on Disability was established in 1986 as a voluntary and charitable organisation led by disabled people. It exists to promote independence and choice, and supports disabled people and carers through the provision of services, support and information and by tackling issues locally and nationally. DAD promotes the social model of disability.

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## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** DARLINGTON AND THE SURROUNDING AREAS
- Darlington
- Durham
- Hartlepool
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £2,069,693 | £1,792,149 | £774,391 | 78 |
| 2024-03-31 | £1,514,730 | £1,449,611 | £496,847 | 72 |
| 2023-03-31 | £1,270,548 | £1,246,549 | £431,728 | 70 |
| 2022-03-31 | £1,107,648 | £1,101,065 | £407,729 | 65 |
| 2021-03-31 | £1,182,344 | £1,004,933 | £401,146 | 59 |

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## Trustees

| Name | Role | Appointed |
|---|---|---|
| **GORDON PYBUS** | Chair | |
| COLIN LIGHT | | |
| JOSEPH HUTCHINSON | | |
| Kevin Franks | | 2025-12-04 |
| PAUL EDWARDS | | 2021-11-05 |
| Samantha Taylor | | 2015-11-05 |
| Theresa Moss-Carbert | | 2018-04-16 |

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**DARLINGTON ASSOCIATION ON DISABILITY**

England & Wales - Charity number 1125848

# Accounts

Registered number: 06688735
Charity number: 1125848

# DARLINGTON ASSOCIATION ON DISABILITY

(A Company Limited by Guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2025

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

CONTENTS


| | Page |
|---|---|
| Reference and Administrative Details of the Charity, its Trustees and Advisers | 1 |
| Chairman's Statement | 2 |
| Trustees' Report | 3 - 12 |
| Independent Auditors' Report on the Financial Statements | 13 - 16 |
| Statement of Financial Activities | 17 |
| Balance Sheet | 18 - 19 |
| Statement of Cash Flows | 20 |
| Notes to the Financial Statements | 21 - 38 |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

| | |
|---|---|
| **Trustees** | Gordon Pybus, Chairperson<br>Colin Light, Vice Chair<br>Joseph Hutchinson, Treasurer<br>Paul Edwards<br>Samantha Taylor<br>Theresa Moss-Carbert |
| **Company registered number** | 06688735 |
| **Charity registered number** | 1125848 |
| **Registered office** | Whessoe Technology Centre<br>Alderman Best Way<br>Darlington<br>County Durham<br>DL1 4WB |
| **Company secretary** | Lauren Tinkler |
| **Chief executive officer** | Lauren Tinkler |
| **Independent auditors** | Clive Owen LLP<br>Chartered Accountants & Statutory Auditors<br>140 Coniscliffe Road<br>Darlington<br>County Durham<br>DL3 7RT |
| **Bankers** | Unity Trust Bank Plc<br>Birmingham<br>B1 2HB<br><br>HSBC Bank Plc<br>Darlington<br>County Durham<br>DL3 7LQ |
| **Solicitors** | Latimer Hinks<br>5-8 Priestgate<br>Darlington<br>County Durham<br>DL1 1NL |
| **Senior Management Team** | Lauren Tinkler<br>Tracy Roberts<br>Stacey Allan<br>David Thomas |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## CHAIRMAN'S REPORT
## FOR THE YEAR ENDED 31 MARCH 2025

The chairman presents his statement for the year.

The Disability Discrimination Act (DDA) became law in 1995. Fifteen years later it was combined into the Equality Act 2010. The Act was founded on the principles of the Social Model of Disability. Despite 30 years of legislation its intentions have not fully delivered disability equality. Disabled people of all ages are still discriminated against, many on a daily basis.

One of the major barriers to equality is the impact of lawful discrimination. Too often, statutory minimum requirements are treated as targets rather than baselines to exceed.

Darlington Association on Disability (DAD) has continued to work with the local authority, other public bodies and private companies to change this mindset. Acting as an adviser and critical friend, DAD has been successful in many areas.

Transforming attitudes requires time, persistence, and financial resources and often this vital work goes unseen.

The demand for DAD's services has continued to grow and to meet that demand DAD has also had to grow. This growth could not have been achieved without loyal dedicated employees and volunteers. I am tremendously grateful to them all and I thank each and every one for their commitment to the organisation and its objectives.

DAD can celebrate a very successful year thanks to the hard work of staff, the management team and support from all of our funders. This has enabled the organisation to provide further support for disabled people and carers across the organisation to meet rising demand.

I cannot overstate how appreciative I am to Chief Executive Lauren Robinson, Deputy Chief Executive Tracy Roberts and Senior Managers Stacey Allan and David Thomas who have all done an outstanding job by continuing to make DAD an organisation that is envied by other towns. I thank them for their loyalty, dedication and excellent leadership.

I am indebted to my fellow Trustees for their support to me and their continued hard work and commitment to DAD. I also thank them for their many hours of hands-on work within the organisation that often goes unseen by others.

Gordon Pybus
Chairman

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

a) to relieve the needs of disabled people and carers, for the public benefit, resident but not limited to, Darlington and the surrounding areas. In particular, but not exclusively, by the promotion of equality, diversity and independence through the provision of services, support, information and training; and

b) to direct, promote and support the efficient working of charitable organisations, voluntary bodies, and statutory bodies in their work to relieve disability ("the Objects").

### Significant activities

Darlington Association on Disability (DAD) was established in 1986 as a voluntary and charitable organisation led by disabled people. It exists to promote independence and choice of disabled people and supports disabled people and carers through the provision of services, support and information and by tackling issues affecting disabled people locally and nationally. DAD promotes the Social Model of Disability and as part of that ethos is actively involved in promoting disability equality and awareness raising. As an organisation, DAD endeavours to ensure that its services are responsive and not prescriptive.

DAD has five strategic aims that it works to achieve;

- Promote the Social Model of Disability.
- Ensure disabled people and carers are involved in all its work.
- Provide high quality services to promote independence and choice.
- Improve access to services, consultation and involvement for sensory impaired people, younger people and people from minority ethnic group.
- Ensure that DAD has a secure, sustainable and independent future.

These aims are met in two ways:

Firstly, DAD acts with disability groups, individual disabled people and carers to jointly tackle issues affecting them, across Tees Valley and surrounding areas, to enable involvement and consultation with service providers, voluntary, public and private sector. Secondly, DAD develops and delivers services with direct involvement of disabled people and carers.

All of the organisation's work relies on volunteers who receive ongoing support. Many disabled people act as role models and mentors for other disabled people to volunteer. Many young people volunteer to support the children and young people's service enabling them to demonstrate skills and experience to future employers.

Members play a vital role in the organisation ensuring that DAD remains user led and anyone who is new to the organisation is encouraged to become a member in order to be able to influence the organisation, 177 people are registered and 62% are disabled people.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2025

### OBJECTIVES AND ACTIVITIES (continued)

#### Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charity should undertake.

DAD continues to monitor, evaluate and develop all of DAD's projects to ensure that each is providing the best possible service and is supporting disabled people and carers to increase independence, choice and control.

## ACHIEVEMENTS AND PERFORMANCE

### Key Achievements 2024-2025

It has been a year of strategic development, service expansion, and impactful delivery. DAD has strengthened our position as a Centre for Independent Living across Tees Valley, expanded our advocacy services, and deepened our support for disabled people and carers during the ongoing cost-of-living crisis.

Most significantly, demand for our services, in line with the picture across the voluntary and community sector, has continued to increase. Meeting this demand is made possible by an excellent team of staff and volunteers who are committed to supporting people to have independence, choice and control and are committed to supporting the organisation to achieve its aims.

### Access Interest Group

The group continued to work with the Local Authority and businesses across Darlington and extended its work across Tees Valley as part of the development of infrastructure for electric vehicle charging points, advising Local Authorities and suppliers on accessibility requirements for disabled people.

Work continued with Darlington Council, working on the Towns Fund Project developments, reviewing all planning applications in relation to disability access and the Equality Act, reviewing applications for licenses for scaffolding and pavement cafes and monitoring compliance.

The Chair was appointed as one of the Voluntary Sector representatives on the Plan for Neighbourhoods Board, specifically to address the needs of disabled people.

The Durham & Darlington Police Independent Advisory Group continues to be Chaired by DAD and reviews Police support for disabled people and others from minority groups.

Access Audits and advice for local groups and businesses are also ongoing.

### Advocacy

Demand for all areas of advocacy has increased significantly:

- 2,305 new referrals and 2,875 people supported.
- The transition to the new contract with People First, to support people in Tees Valley, has been successful.
- Many complex cases supported including safeguarding, housing, mental health, and culturally sensitive advocacy.
- The Henry Smith Trust extended support for self advocacy for people with learning impairments to June 2026.
- The team are preparing for the Advocacy Quality Performance Mark.
- Advocates are regularly praised for compassion, legal knowledge, and reflective practice.
- This continues to be a major area of growth for the organization.

### Carers Support

Support for carers is delivered across the organisation through Information and Advice, Direct Payment Support and Advocacy. Carers breaks have continued to be available at both The Hub and DASH thanks to Better Care funding. Carers and parent carers have been a focus for the support we have provided for Cost of Living.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Children and Young Peoples Service (ChYPS)

- Over 135 children and young people aged 3-25 registered
- DASH delivered Playschemes during school holidays at Easter, Summer, October, and Christmas
- Weekly after school activities including Youth Group, Young Leaders and Mentoring for Independence (MFI) were delivered during term time
- Young Leaders and MFI engaged in NHS consultations and disability history sessions.
- DAD was delighted to secure a £185,000 grant awarded from National Lottery Community Fund to support services for young people aged 13- 25 and work to support the development of the Youth Partnership in Darlington.
- Staff and volunteers received comprehensive training including tracheostomy and epilepsy care.

### Direct Payments Support Service

- Supported over 300 people with payroll and managed accounts.
- Continued to provide support to people with managing a Personal Health budget in Darlington and County Durham
- The service received extremely positive feedback from users in Darlington and Redcar. 78% rated the service as 'excellent' and 100% rated the service as either 'excellent' or 'good'.
- New staff recruited: Payroll & Finance Administrator and Project Administrator.
- Skills for Care training was delivered in partnership with Disability North and People First to 346 Employers and Personal Assistants across the North East of which 150 were Darlington residents.

### The Independent Living Hub

- The Hub continued to support on average 42 disabled people to attend regular sessions to develop new skills, have access to education, leisure and social activities.
- Health and wellbeing has been a focus of individual plans with people taking up swimming, participating in peer led cooking sessions and learning about healthy eating.
- Information sessions on how to vote in the General Election and NHS campaigns promoting health information raised awareness of important issues.
- The DAD accessible vehicle continued to provide essential transport to enable people to access the service. Plans are being developed with the support of Motability funding to increase the availability of accessible transport.

### Information Provision and Cost of Living Support

Support for the Cost of Living crisis has been the key focus to support people to access information. This includes:

- DAD has continued to be a key partner in Darlington Connect, a partnership of voluntary sector organisations working to support mental health and wellbeing from a shop front in the town. DAD's role is to support people who experience barriers accessing the Town Centre or needing home visits.
- Over 470 people provided with support and information
- CAB appointments are delivered at The Independent Living Hub for easy access and support. This support has generated an additional £300,000 of income for disabled people during the year.
- Food and fuel vouchers distributed via The Household Support Fund in partnership with The 700 Club and First Stop.
- Funding from The Energy Saving Trust to support disabled people and carers with energy saving measures and accessible information
- Funding from Smart Energy GB to support access to smart meters
- Introduction of Better off Calculator, an online tool to support people to assess if they are entitled to additional income or how increased earnings will affect existing income.
- DAD is the only local organisation providing access to Fuel Bank vouchers.

## ACHIEVEMENTS AND PERFORMANCE (continued)

**Self-Advocacy** - DAD's support for self-advocacy includes:

- Delivery of national Oliver McGowan mandatory training for health and social care providers delivered by accredited trainers with lived experience.
- People's Parliament, as the voice of people with a learning impairment in Darlington, receives support from DAD with the facilitation of the meetings.
- Learning Impairment Network, bringing together people with lived experience and organisations to co-produce solutions.
- Young Leaders, developing young people's skills and confidence to raise awareness of issues affecting young disabled people.
- The Henry Smith Foundation funded self-advocacy project supported 178 individuals on a 1 to 1 basis to develop self-advocacy skills. Research by the Foundation demonstrates that every £1 invested in this work delivers £12 of added value for health and social care organisations.

### Transport

Following the pandemic Trustees identified transport barriers as a key issue facing disabled people. Lack of confidence, loss of independent living skills, lack of accessible taxi service were all raised as key issues. To try and tackle this strategically DAD has:

- Invested reserves and an unrestricted grant from Ballinger Trust fund to purchase an additional accessible car to support the provision of DAD services
- Worked in partnership with the Good Life Collaborative to secure funding from Motability for travel training to support adults with learning impairment's to develop or regain independent travel skills.
- Applied to Motability Foundation to fund the costs of extending our transport services to people who do not use DAD services to access the community, including the purchase of a minibus
- Focus on co-production in relation to transport issues to reduce barriers by working with transport providers.

### Volunteering

Thank you to the many volunteers who give their time, skills and knowledge very generously to support our work. We were delighted to be successful as a partner with Citizens Advice Bureau, St Teresa's Hospice and wider voluntary sector groups securing one of only 15 national grants for Volunteering for Health. The project will develop a new infrastructure for volunteers in Darlington where DAD will support co-production with people who experience barriers to volunteering including people from minority communities, young people and disabled people.

### High Quality Services and Support

- High standards of governance are maintained, improved and demonstrated through CHAS, an accreditation and safety scheme
- DAD was delighted to maintain the Investors in People award.
- The Advocacy Service is working towards the national quality scheme accreditation.
- Following a four year search, the organisation relocated its head office to more suitable premises

## FINANCIAL REVIEW

### Review of financial activities and affairs

The financial affairs of the Association were managed by a Trustee sub-committee which met throughout the year and reported to the Trustees.

The last financial year continued to see a significant rise in demand and rapid growth for DAD. Driven by demand, Trustees agreed to allocate reserves to be able to respond effectively to the Cost of Living crisis. Additional support was secured from funders to ensure those disabled people and carers most impacted could be offered some support.

Partnership working has also been a key factor of the organisation's growth and enabled the organisation to build capacity and share skills and knowledge. We would like to thank all of our partners in The Good Life Collaborative, Darlington Connect, People First, Disability North, the developing Youth Partnership, Volunteering for Health, The 700 Club and First Stop.

We are immensely thankful to all our funders including: Ballinger Charitable Trust, Citizens Advice Darlington Redcar and Cleveland, Darlington Borough Council, The Energy Saving Trust, The Henry Smith Foundation, Inclusion North, The Motability Foundation, The National Lottery Community Fund, The NHS North East and Cumbria Integrated Care Board, Point North, Redcar & Cleveland Borough Council, Skills for Care, Smart Energy GB, The 700 Club and VONNE.

The incoming resources for the 12 month period amounted to £2,069,693 of which £503,961 was for restricted projects and £1,565,732 was attributable to general funds before expenditure.

### Reserves policy

The Trustees established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended in general funds. This is the level assessed by Trustees that would enable the organisation to manage risks associated with a sudden loss of funding. Trustees agreed that a Designated Fund be established to support unmet need and essential development. The level of free reserves at the year end is £596,827.

**Future forecast**

Our strategy of operating as a Centre for Independent Living across Tees Valley is a key focus of our Business Plan to support disabled people across the area. The Energy Saving Trust is funding work across Tees Valley to provide Cost of Living Support connecting DAD via the Bread and Butter Thing distribution centres across Tees Valley to disabled people and carers.

The provision of Advocacy across Tees Valley is now embedded through the new subcontract to deliver high quality support. The staff team is being developed and continues to grow to meet demand.

Oliver McGowan national mandatory training will continue to be delivered to NHS and social care staff. The training aims to provide the workforce with the right skills and knowledge to provide safe, compassionate and informed care to autistic people and people with a learning impairment. The training was named after Oliver McGowan, whose death shone a light on the need for health and social care staff to have better training. DAD has recruited and trained new staff as co-trainers who have lived experience to deliver the training to meet demand. DAD is very proud that our staff team includes some of our previous Young Leaders.

Our Direct Payments Support is well established, and we will continue to support people across Darlington, Redcar and Cleveland with a wide range of support including supporting Employers with recruitment, payroll and Managed Accounts. Work to support people with Personal Health Budgets who wish to be Employers is also continuing.

The Access Interest Group has been advising on the major capital improvements to Darlington Railway Station which will be ongoing in 2025. Because Darlington has been identified by Government to benefit from Long Term Plan for Towns investment, DAD will be actively involved to represent disabled people.

DAD continues to play an active role in the Voluntary and Community Sector Strategy Group in Darlington and will be working to develop the Volunteering for Health project with CAB, St Teresa's Hospice and the wider sector.

Access to transport will be a key area for development over the coming year, developing travel training and raising awareness of issues.

Developing our capacity to support co-production and engagement of disabled people, to ensure people have a voice, will be critical to addressing the changes to Welfare Reform that are now being raised, alongside many other issues affecting disabled people.

DAD wish to thank all funders and supporters of the organisation. In particular our amazing staff team and the many people who give hours of their time, expertise, skills and knowledge to ensure that DAD continues to be a successful organisation. Volunteers work at all levels of the organisation. As a User Led Organisation, disabled people and carers volunteer as Trustees and others work across the projects which DAD operates. Volunteers are the backbone of the organisation and our thanks and appreciation go to all of them.

DAD will continue to ensure that the organisation has a strong presence going forward, promoting the organisation as a Centre for Independent Living available to support all disabled people and carers.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DAD has been a registered charity since 1986 and in June 2008 the unincorporated Charity transferred to a Company Limited by Guarantee, as defined by the Companies Act 2006.

As a user led organisation DAD consulted and involved members, people who use our services, staff and volunteers in developing the Memorandum and Articles that now govern the organisation. The charity is controlled by its governing document that ensures the organisation is user led, requiring a minimum of 75% of Trustees to be disabled people.

The current legal structure provides a strong basis to secure tenders for services and ensure that disabled people and carers can govern, develop and run the services they identify are needed to ensure independence, choice and control.

### Recruitment and appointment of new Trustees

The Trustees are appointed on a three-year rotation to govern the business of the association. Members at the Annual General Meeting approve the appointment of Trustees as Directors of the Company. The general membership includes individual disabled people and carers, representatives from local groups and local organisations. The membership structure also ensures that a majority are disabled people. The Chairperson or the Vice Chairperson and either the Secretary or Honorary Treasurer must be a disabled person. The Memorandum and Articles allows for up to nine Trustees.

### Organisational structure

The Trustees met 7 times during the period of this report and various sub committees including policy, finance and health and safety, met between those meetings and reported to the Trustees.

To ensure the Association has the capacity to develop and address the many changes the organisation faces, operational responsibility is delegated to a Senior Management Team led by a Chief Executive, Deputy Chief Executive and two Senior Managers. This team oversees the day to day running of the organisation including 10 full time and 72 part time or temporary staff and 20 volunteers.

The Finance Committee has responsibility for setting and reviewing the remuneration of the charity's key management personnel.

### Policies adopted for the induction and training of Trustees

Trustees, as Directors of the Company, regularly discuss their responsibilities as Company Directors and understand them. New Directors receive an induction to the organisation, including a copy of the Charities Commission guide for Trustees, information on charity accounting and the organisation's policies and procedures. All Trustees undertake a Disclosure and Barring Service check. Trustees undertake additional training as appropriate.

## STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

### Risk management

The Trustees have examined the major strategic, business and operational risks facing the organisation and systems have been established to monitor and review these risks. Trustees purchase an external advisory and insurance service to ensure Health and Safety and Personnel risks are minimised. DAD was delighted to again receive recognition as an Investor in People organisation for our support and development of staff and volunteers. An Employee Assistance Programme is provided for employees and volunteers to speak to accredited counsellors via a confidential telephone support line. This also includes financial and legal support, an online interactive mental fitness tool and access to online GP.

Finance systems and reporting are also regularly reviewed to ensure compliance. Specialist advice is sought from DAD's accountants when required. Reports identifying risks are also considered by Trustees at their meetings throughout the year.

A full review of insurance requirements is conducted regularly, and the necessary cover purchased with support from a specialist broker. This year has seen costs in this area increase significantly as Charities are seen as higher risk organisations following the pandemic. Cyber Security insurance has also been included in the cover to minimise increasing risks.

### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Clive Owen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 30 October 2025 and signed on their behalf by:

J Hutchinson

**Mr J Hutchinson**
Trustee

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY

### Opinion

We have audited the financial statements of Darlington Association on Disability (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We undertake the following procedure to identify and respond to these risk of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Trust. We communicated identified laws and regulations throughout the audit team and remained alert to any indications on non-compliance throughout the audit. We determined the most significant of these to be around safeguarding, disability law, employment law, charity law, company law, health and safety law, regulations, taxation law and GDPR.
- Enquiry of directors and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of Board minutes and correspondence with regulators.
- Enquiry of directors and management as to areas of the financial statements susceptible to fraud and how those risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The further removed non-compliance with law and regulations is from the events and transactions reflected in the financial statement, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentation, or override of inter controls.

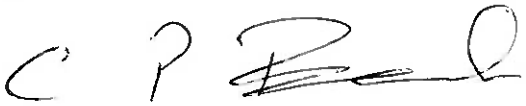
We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Beaumont BA(Hons) BFP FCA DChA (Senior Statutory Auditor)**
**for and on behalf**
**Clive Owen LLP**
Chartered Accountants & Statutory Auditors
140 Coniscliffe Road
Darlington
County Durham
DL3 7RT

Date: 31 October 2025

Clive Owen LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

DARLINGTON ASSOCIATION ON DISABILITY

(A Company Limited by Guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

| | Note | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | **3,539** | **-** | **3,539** | *3,104* |
| Charitable activities | 5 | **1,551,465** | **503,961** | **2,055,426** | *1,509,193* |
| Investments | 6 | **10,728** | **-** | **10,728** | *2,433* |
| **Total income** | | **1,565,732** | **503,961** | **2,069,693** | *1,514,730* |
| **Expenditure on:** | | | | | |
| Charitable activities | 7 | **1,440,752** | **351,397** | **1,792,149** | *1,449,611* |
| **Total expenditure** | | **1,440,752** | **351,397** | **1,792,149** | *1,449,611* |
| **Net movement in funds** | | **124,980** | **152,564** | **277,544** | *65,119* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **471,847** | **25,000** | **496,847** | *431,728* |
| Net movement in funds | | **124,980** | **152,564** | **277,544** | *65,119* |
| **Total funds carried forward** | | **596,827** | **177,564** | **774,391** | *496,847* |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 38 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**
**REGISTERED NUMBER: 06688735**

## BALANCE SHEET
## AS AT 31 MARCH 2025

| | Note | | 2025 £ | | *2024 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 13 | | **19,579** | | - |
| | | | **19,579** | | - |
| **Current assets** | | | | | |
| Debtors | 14 | **275,334** | | *280,745* | |
| Cash at bank and in hand | | **631,021** | | *405,363* | |
| | | **906,355** | | *686,108* | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 15 | **(151,543)** | | *(189,261)* | |
| **Net current assets** | | | **754,812** | | *496,847* |
| **Total assets less current liabilities** | | | **774,391** | | *496,847* |
| **Net assets excluding pension asset** | | | **774,391** | | *496,847* |
| **Total net assets** | | | **774,391** | | *496,847* |
| **Charity funds** | | | | | |
| Restricted funds | 16 | | **177,564** | | *25,000* |
| Unrestricted funds | 16 | | **596,827** | | *471,847* |
| **Total funds** | | | **774,391** | | *496,847* |

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 30 October 2025 and signed on their behalf by:

## BALANCE SHEET (CONTINUED)
## AS AT 31 MARCH 2025



**Mr J Hutchinson**
Trustee

The notes on pages 21 to 38 form part of these financial statements.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 MARCH 2025

| | 2025<br>£ | *2024*<br>*£* |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net cash used in operating activities | **238,425** | *(44,117)* |
| **Cash flows from investing activities** | | |
| Interest received | **10,728** | *2,433* |
| Purchase of tangible fixed assets | **(23,495)** | - |
| **Net cash (used in)/provided by investing activities** | **(12,767)** | **2,433** |
| **Cash flows from financing activities** | | |
| **Net cash provided by financing activities** | **-** | **-** |
| **Change in cash and cash equivalents in the year** | **225,658** | **(41,684)** |
| Cash and cash equivalents at the beginning of the year | **405,363** | *447,047* |
| **Cash and cash equivalents at the end of the year** | **631,021** | *405,363* |

The notes on pages 21 to 38 form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 1. General information

Darlington Association on Disability is a charitable company limited by guarantee, registered in England and Wales. The charitable company's numbers and registered office can be found in the Report of the Trustees.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Darlington Association on Disability 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.

#### 2.2 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.

Income from charitable activities includes income recognised as earned where the related services are provided under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in funding is subject to specific performance conditions. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where income is received in advance of entitlement of receipt, its recognition is deferred and included within creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

## 2. Accounting policies (continued)

### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 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.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|---|---|
| Accessible transport vehicle | - 25% (charged to the General Fund and included in management and administration costs) |
| Resource equipment and furnishings for Independent Living Hub | - 25% and 50% (charged to the ILH Equipment Fund and included in expenditure on charitable objects) |
| Office equipment and computer equipment | - 25% and 50% (charged to the General Fund and included in management and administration costs) |
| Play equipment for DASH | - 25% (charged to the DASH Equipment Fund and included in expenditure on charitable objects) |

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.8 Operating leases

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

## 2. Accounting policies (continued)

### 2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

### 2.11 Irrecoverable VAT

The charity is partially exempt for VAT and input VAT not recoverable is charged to management and administration costs.

## 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Bad debt provision:
The Trust have included provision for bad and doubtful debts. Debtors considered to be bad are provided in full, the total bad debt provision at 31 March 2025 is £12,342 (2024: £10,676).

Deferred income:
The Charity recognises income in the period to which it relates by determining the stage in which contract terms and spend have been acheived, deferring contracts within the correct periods, the deferred income at 31 March 2025 is £nil (2024: £66,044).

## 4. Income from donations and legacies

| | Unrestricted funds 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|
| Donations | 3,539 | **3,539** | *3,104* |
| *Total 2024* | *3,104* | *3,104* | |

## 5. Income from charitable activities

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|---|
| Tees Authorities | 1,080,550 | - | **1,080,550** | *853,870* |
| Access to Work | 99,929 | - | **99,929** | *92,177* |
| Children in Need | - | - | **-** | *2,510* |
| ILH | 217,253 | - | **217,253** | *239,483* |
| Skills for Care | - | 43,869 | **43,869** | *18,661* |
| Other | 153,733 | 460,092 | **613,825** | *302,492* |
| **Total 2025** | 1,551,465 | 503,961 | **2,055,426** | *1,509,193* |
| *Total 2024* | *1,281,143* | *228,050* | *1,509,193* | |

Included within "Other" is £133,405 (2024: £60,687) for Chyps & Dash, £75,612 (2024: £54,408) for Henry Smith, £129,790 Oliver McGowen (2024: £20,431), £60,539 Motability - Travelling with Confidence (2024: £nil) and £214,479 (2024: £187,397) other income from charitable activities.

## 6. Investment income

| | Unrestricted funds 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|
| Bank interest | 10,728 | **10,728** | *2,433* |
| *Total 2024* | *2,433* | *2,433* | |

## 7. Analysis of expenditure on charitable activities

**Summary by fund type**

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | *Total 2024 £* |
|---|---|---|---|---|
| Charitable Activities | 1,440,752 | 351,397 | **1,792,149** | *1,449,611* |
| *Total 2024* | *1,244,060* | *205,551* | *1,449,611* | |

## 8. Analysis of expenditure by activities

| | Direct costs 2025 £ | Support costs 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|---|
| Charitable Activities | 1,619,163 | 172,986 | **1,792,149** | *1,449,611* |
| *Total 2024* | *1,297,085* | *152,526* | *1,449,611* | |

## 8. Analysis of expenditure by activities (continued)

### Analysis of direct costs

| | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|
| Staff costs | **1,196,639** | *947,366* |
| Depreciation | **3,916** | *2,069* |
| Activities and events | **8,336** | *10,094* |
| Advertising | **1,337** | *2,346* |
| IT costs | **62,003** | *69,739* |
| DBS checks | **6,050** | *99* |
| Heat and light | **13,212** | *16,080* |
| Insurance | **8,978** | *9,671* |
| Travel expenses | **42,842** | *39,552* |
| Postage, printing and stationery | **20,825** | *19,811* |
| Rent and rates | **60,134** | *53,286* |
| Repairs and renewals | **30,487** | *19,056* |
| Room hire costs | **7,764** | *6,792* |
| Telephone | **12,686** | *8,157* |
| Training | **38,034** | *43,450* |
| Project expenses | **32,518** | *7,950* |
| Irrecoverable VAT | **33,177** | *19,371* |
| Relocation costs | **2,500** | *5,000* |
| Agency costs | **19,267** | *5,645* |
| Other sundry costs | **18,458** | *11,551* |
| | **1,619,163** | *1,297,085* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 8. Analysis of expenditure by activities (continued)

**Analysis of support costs**

| | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|
| Staff costs | **150,083** | *126,964* |
| Governance costs | **22,903** | *25,562* |
| | **172,986** | *152,526* |

### 9. Governance costs

| | 2025 £ | *2024 £* |
|---|---|---|
| Auditors' remuneration | **8,000** | *10,000* |
| Accountancy and legal fees | **14,903** | *15,562* |
| | **22,903** | *25,562* |

### 10. Net income/(expenditure)

| | 2025 £ | *2024 £* |
|---|---|---|
| Auditors' remuneration | **8,000** | *10,000* |
| Depreciation - owned assets | **3,916** | *2,069* |
| Operating lease payments | **27,665** | *889* |

### 11. Staff costs

| | 2025 £ | *2024 £* |
|---|---|---|
| Wages and salaries | **1,232,988** | *982,035* |
| Social security costs | **82,883** | *66,908* |
| Pension costs | **30,851** | *25,387* |
| | **1,346,722** | *1,074,330* |

## 11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2025<br>No. | *2024*<br>*No.* |
|---|---|---|
| Senior management | **4** | *4* |
| Support workers | **68** | *63* |
| Finance and admin | **6** | *5* |
| | **78** | *72* |

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration of key management personnel in the year was £184,298 (2024: £163,197) which included employers' pension contributions of £5,368 (2024: £4,741).

## 12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, expenses totalling £14 were reimbursed or paid directly to 1 Trustee *(2024 - £Nil to Trustee)*.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 13. Tangible fixed assets

| | Motor vehicles £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|---|---|---|---|---|
| **Cost or valuation** | | | | |
| At 1 April 2024 | **28,282** | **2,968** | **12,685** | **43,935** |
| Additions | **23,495** | **-** | **-** | **23,495** |
| At 31 March 2025 | **51,777** | **2,968** | **12,685** | **67,430** |
| **Depreciation** | | | | |
| At 1 April 2024 | **28,282** | **2,968** | **12,685** | **43,935** |
| Charge for the year | **3,916** | **-** | **-** | **3,916** |
| At 31 March 2025 | **32,198** | **2,968** | **12,685** | **47,851** |
| **Net book value** | | | | |
| At 31 March 2025 | **19,579** | **-** | **-** | **19,579** |
| *At 31 March 2024* | *-* | *-* | *-* | *-* |

### 14. Debtors

| | 2025 £ | *2024 £* |
|---|---|---|
| **Due within one year** | | |
| Trade debtors | **248,880** | *260,609* |
| Prepayments and accrued income | **26,454** | *20,136* |
| | **275,334** | *280,745* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 15. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Trade creditors | **37,078** | *16,172* |
| VAT | **10,301** | *9,828* |
| Other taxation and social security | **21,786** | *16,207* |
| Other creditors | **65,875** | *59,077* |
| Accruals and deferred income | **16,503** | *87,977* |
| | **151,543** | *189,261* |

| | 2025 £ | 2024 £ |
|---|---|---|
| Deferred income at 1 April 2024 | **66,044** | *46,427* |
| Resources deferred during the year | **-** | *66,044* |
| Amounts released from previous periods | **(66,044)** | *(46,427)* |
| | **-** | *66,044* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 16. Statement of funds

**Statement of funds - current year**

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Balance at 31 March 2025 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | 67,615 | 30,000 | (23,367) | 74,248 |
| Keep People Connected | 24,359 | 6,261 | - | 30,620 |
| | 91,974 | 36,261 | (23,367) | 104,868 |
| **General funds** | | | | |
| General Fund | 379,873 | 1,529,471 | (1,417,385) | 491,959 |
| **Total Unrestricted funds** | 471,847 | 1,565,732 | (1,440,752) | 596,827 |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 16. Statement of funds (continued)

| | | | | |
|---|---|---|---|---|
| **Restricted funds** | | | | |
| Skills for Care | - | 43,869 | (43,515) | 354 |
| Accessible Energy Support | - | 17,093 | (24,039) | (6,946) |
| Darlington Connect - Cost of Living | 25,000 | 20,520 | (35,142) | 10,378 |
| D'Ton Connect Social Prescribing | - | 18,370 | (12,913) | 5,457 |
| Getting Connected-Keeping Connected | - | 6,078 | (6,078) | - |
| CDCF Short Breaks | - | 5,000 | (5,000) | - |
| Volunteering for Health | - | 15,833 | (13,169) | 2,664 |
| Household Support | - | 7,169 | (7,169) | - |
| Smart Energy | - | 14,960 | (14,960) | - |
| National Lottery Community Fund - Chyps | - | 58,822 | (29,887) | 28,935 |
| Travelling with Confidence - Motability | - | 60,539 | - | 60,539 |
| Learning Impairment Network | - | 3,261 | (2,597) | 664 |
| Advocacy Awareness | - | 27,999 | (7,636) | 20,363 |
| Henry Smith | - | 75,612 | (62,868) | 12,744 |
| Oliver McGowen | - | 129,790 | (87,378) | 42,412 |
| Other | - | (954) | 954 | - |
| | 25,000 | 503,961 | (351,397) | 177,564 |
| **Total of funds** | 496,847 | 2,069,693 | (1,792,149) | 774,391 |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 16. Statement of funds (continued)

**Statement of funds - prior year**

| | *Balance at 1 April 2023* £ | *Income* £ | *Expenditure* £ | *Balance at 31 March 2024* £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | *69,354* | - | *(1,739)* | *67,615* |
| Keep People Connected | *26,831* | - | *(2,472)* | *24,359* |
| | *96,185* | - | *(4,211)* | *91,974* |
| **General funds** | | | | |
| General Fund | *333,042* | *1,286,680* | *(1,239,849)* | *379,873* |
| **Total Unrestricted funds** | *429,227* | *1,286,680* | *(1,244,060)* | *471,847* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 16. Statement of funds (continued)

| | | | | |
|---|---|---|---|---|
| **Restricted funds** | | | | |
| Children in Need | *2,501* | *2,510* | *(5,011)* | - |
| Skills for Care | - | *14,110* | *(14,110)* | - |
| Accessible Energy Support | - | *6,110* | *(6,110)* | - |
| Darlington Connect - Cost of Living | - | *25,000* | - | *25,000* |
| D'Ton Connect Social Prescribing | - | *3,000* | *(3,000)* | - |
| Getting Connected-Keeping Connected | - | *2,922* | *(2,922)* | - |
| CDCF Short Breaks | - | *5,000* | *(5,000)* | - |
| Volunteering for Health | - | *(809)* | *809* | - |
| Household Support | - | *29,030* | *(29,030)* | - |
| Smart Energy | - | *2,521* | *(2,521)* | - |
| National Lottery Community Fund - Chyps | - | *12,935* | *(12,935)* | - |
| Tackling Loneliness Comm Trans | - | *8,022* | *(8,022)* | - |
| Learning Impairment Network | - | *3,027* | *(3,027)* | - |
| Skills for care 22/23 | - | *4,551* | *(4,551)* | - |
| Advocacy Awareness | - | *22,859* | *(22,859)* | - |
| Henry Smith | - | *54,408* | *(54,408)* | - |
| CDCF Poverty Hurts | - | *10,266* | *(10,266)* | - |
| Oliver McGowen | - | *20,431* | *(20,431)* | - |
| Other | - | *2,157* | *(2,157)* | - |
| | *2,501* | *228,050* | *(205,551)* | *25,000* |
| **Total of funds** | *431,728* | *1,514,730* | *(1,449,611)* | *496,847* |

**16. Statement of funds (continued)**

Movements on individual funds are shown above. The purpose of each fund is as follows:

General fund:

This fund meets all the general operating costs of the charity. Transfer are made from the general fund to restricted funds to cover subsidies to particular projects as agreed by Trustees.

Designated funds:

New Development Investment & Efficiencies - software development including accounting systems, cyber and potential office move.

Keep People Connected - support people through the Cost-of-Living Crisis.

Restricted funds:

Skills for Care - support individual employers who use a personal budget and their PAs to access training.

Darlington Connect Cost of Living - support with the cost of living crisis.

Darlington Connect Social Prescribing - facilitating connections between the voluntary sector and social perscribers.

Household Support - individual support to people who need as a result of the cost of living crisis.

Learning Impairment Network - facilitating of Darlington Network.

Advocacy Awareness - grant to support organisations to work towards the equality marks.

Henry Smith - grant to support self advocacy for general issues.

Oliver McGowan - funding to provide Oliver McGowan training.

CDCF Short Breaks - funding short breaks for disabled people.

Getting Connected - Keeping Connected - support for disabled people to connect with, access and build relationships with services and activities to reduce isolation and loneliness, particularly those experiencing the longer-term impacts of Covid-19 restrictions.

Accessible Energy Support - to reduce and remove barriers faced by disabled people and carers to have equal access to understand the energy market and use energy saving measures.

Smart Energy - to ensure people without fundamental digital skills understand the benefits of smart meters.

National Lottery Community Fund - ChYPS - supporting young disabled people to have a voice and influence issues affecting them, promoting choice and control.

Volunteering for Health - to develop co-production with existing and potential volunteers (particularly those who experience barriers to volunteering) ensuring that volunteer voice is at the heart of the partnership.

Travelling with Confidence (Motability) - to provide travel training for adults with learning disabilities.

## 17. Summary of funds

### Summary of funds - current year

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Balance at 31 March 2025 £ |
|---|---|---|---|---|
| Designated funds | **91,974** | **36,261** | **(23,367)** | **104,868** |
| General funds | **379,873** | **1,529,471** | **(1,417,385)** | **491,959** |
| Restricted funds | **25,000** | **503,961** | **(351,397)** | **177,564** |
| | **496,847** | **2,069,693** | **(1,792,149)** | **774,391** |

### Summary of funds - prior year

| | *Balance at 1 April 2023 £* | *Income £* | *Expenditure £* | *Balance at 31 March 2024 £* |
|---|---|---|---|---|
| Designated funds | *96,185* | *-* | *(4,211)* | *91,974* |
| General funds | *333,042* | *1,286,680* | *(1,239,849)* | *379,873* |
| Restricted funds | *2,501* | *228,050* | *(205,551)* | *25,000* |
| | *431,728* | *1,514,730* | *(1,449,611)* | *496,847* |

## 18. Analysis of net assets between funds

### Analysis of net assets between funds - current year

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ |
|---|---|---|---|
| Tangible fixed assets | 19,579 | - | **19,579** |
| Current assets | 728,791 | 177,564 | **906,355** |
| Creditors due within one year | (151,543) | - | **(151,543)** |
| **Total** | 596,827 | 177,564 | **774,391** |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 18. Analysis of net assets between funds (continued)

**Analysis of net assets between funds - prior year**

| | *Unrestricted funds 2024 £* | *Restricted funds 2024 £* | *Total funds 2024 £* |
|---|---|---|---|
| Current assets | *661,108* | *25,000* | *686,108* |
| Creditors due within one year | *(189,261)* | - | *(189,261)* |
| **Total** | *471,847* | *25,000* | *496,847* |

### 19. Reconciliation of net movement in funds to net cash flow from operating activities

| | **2025 £** | *2024 £* |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **277,544** | *65,119* |
| **Adjustments for:** | | |
| Depreciation charges | **3,916** | *2,069* |
| Interest received | **(10,728)** | *(2,433)* |
| Decrease/(increase) in debtors | **4,374** | *(53,671)* |
| Decrease in creditors | **(36,681)** | *(55,201)* |
| **Net cash provided by/(used in) operating activities** | **238,425** | *(44,117)* |

### 20. Analysis of cash and cash equivalents

| | **2025 £** | *2024 £* |
|---|---|---|
| Cash in hand | **631,021** | *405,363* |
| **Total cash and cash equivalents** | **631,021** | *405,363* |

## 21. Analysis of changes in net debt

| | At 1 April 2024 | Cash flows | At 31 March 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | **405,363** | **225,658** | **631,021** |
| | **405,363** | **225,658** | **631,021** |

## 22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2025 | *2024* |
|---|---|---|
| | £ | £ |
| Not later than 1 year | **43,470** | *1,312* |
| Later than 1 year and not later than 5 years | **57,448** | *780* |
| | **100,918** | *2,092* |

## 23. Related party transactions

During the year, the Charity generated income of £1,015 from Cafe JJ, a charity in which J Hutchinson is a Trustee.

The Charity also generated income of £8,001 and incurred purchases of £2,500 during the year from Bridge Creative, a charity in which L Tinkler is a related party. The trade debtor balance at year end was £736.

During the year, the Charity generated income of £288 and incurred purchases of £2,500 from The Wishing Well (Gateway) Club, a charity in which the Deputy CEO is chair. The trade debtor balance at year end was £216.

L Tinkler, CEO, incurred expenses of £838 during the year, of which £228 was outstanding at year end, included within trade creditors.

**DARLINGTON ASSOCIATION ON DISABILITY**

England & Wales - Charity number 1125848

# Accounts

Registered number: 06688735
Charity number: 1125848

# DARLINGTON ASSOCIATION ON DISABILITY

**(A Company Limited by Guarantee)**

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2024

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## CONTENTS


| | Page |
|---|---|
| **Reference and Administrative Details of the Charity, its Trustees and Advisers** | 1 |
| **Chairman's Statement** | 2 |
| **Trustees' Report** | 3 - 12 |
| **Independent Auditors' Report on the Financial Statements** | 13 - 16 |
| **Statement of Financial Activities** | 17 |
| **Balance Sheet** | 18 - 19 |
| **Statement of Cash Flows** | 20 |
| **Notes to the Financial Statements** | 21 - 37 |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

| | |
|---|---|
| **Trustees** | Gordon Pybus, Chairperson<br>Colin Light, Vice Chair<br>Joseph Hutchinson, Treasurer<br>Paul Edwards<br>Samantha Taylor<br>Theresa Moss-Carbert |
| **Company registered number** | 06688735 |
| **Charity registered number** | 1125848 |
| **Registered office** | Unit 1P<br>Enterprise House<br>Valley Street North<br>Darlington<br>County Durham<br>DL1 1GY |
| **Company secretary** | Lauren Tinkler |
| **Chief executive officer** | Lauren Tinkler |
| **Independent auditors** | Clive Owen LLP<br>Chartered Accountants & Statutory Auditors<br>140 Coniscliffe Road<br>Darlington<br>County Durham<br>DL3 7RT |
| **Bankers** | Unity Trust Bank Plc<br>Birmingham<br>B1 2HB<br><br>HSBC Bank Plc<br>Darlington<br>County Durham<br>DL3 7LQ |
| **Solicitors** | Latimer Hinks<br>5-8 Priestgate<br>Darlington<br>County Durham<br>DL1 1NL |
| **Senior Management Team** | Lauren Tinkler<br>Tracy Roberts<br>Stacey Allan<br>David Thomas |

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## CHAIRMAN'S REPORT
## FOR THE YEAR ENDED 31 MARCH 2024

The chairman presents his statement for the year.

Unfortunately, there is still a lot of ignorance among decision makers, employers and service providers regarding their duties under the Equality Act, towards disabled people. Where disability access improvements occur, that are most beneficial, they are usually in areas where decision makers have finally understood disabled people's needs, not when legislation or regulations have required them to do something. Darlington Association on Disability (DAD) continues to educate as well as challenge negative attitudes that prevent disabled people living as true equals in society.

DAD also supports many disabled people, regardless of age, through our many services. Providing those services is often a challenge both financially and operationally. I am extremely proud of all DAD's staff and volunteers who continued to deliver these services to a high standard and within the ethos of our organisation. I thank them all for their hard work and commitment to DAD.

Securing core funding is an ever-present struggle and I cannot overstate how appreciative I am to all our financial supporters, especially in these times of uncertainty and I offer them my sincere thanks.

I am indebted to Chief Executive, Lauren Robinson; Deputy Chief Executive, Tracy Roberts; and Senior Managers, Stacey Allan and David Thomas, who have all done an outstanding job by continuing to make DAD an organisation that is envied by other towns and I thank them for their loyalty and dedication.

I acknowledge the roles played by my fellow trustees and thank them for their support and their continued hard work and commitment to DAD. I also thank them for their many hours of hands-on work within the organisation that often goes unseen by others.

Gordon Pybus
Chairperson

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the Charity for the 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

a) to relieve the needs of disabled people and carers, for the public benefit, resident but not limited to, Darlington and the surrounding areas. In particular, but not exclusively by the promotion of equality, diversity and independence through the provision of services, support, information and training; and

b) to direct, promote and support the efficient working of charitable organisations, voluntary bodies, and statutory bodies in their work to relieve disability ("the Objects").

### Significant activities

Darlington Association on Disability (DAD) was established in 1986 as a voluntary and charitable organisation led by disabled people. It exists to promote independence and choice of disabled people and supports disabled people and carers through the provision of services, support and information and by tackling issues affecting disabled people locally and nationally. DAD promotes the Social Model of Disability and as part of that ethos is actively involved in promoting disability equality and awareness raising. As an organisation, DAD endeavours to ensure that its services are responsive and not prescriptive.

DAD has five strategic aims that it works to achieve;

- Promote the Social Model of Disability.
- Ensure disabled people and carers are involved in all its work.
- Provide high quality services to promote independence and choice.
- Improve access to services, consultation and involvement for sensory impaired people, younger people and people from minority ethnic group.
- Ensure that DAD has a secure, sustainable and independent future.

These aims are met in two ways:

Firstly, DAD acts with disability groups, individual disabled people and carers to jointly tackle issues affecting them in Darlington and the surrounding area and to enable involvement and consultation with service providers, voluntary, public and private sector. Secondly, DAD develops and delivers services with direct involvement of disabled people and carers.

All of the organisation's work relies on volunteers who receive ongoing support. Many disabled people act as role models and mentors for other disabled people to volunteer. Many young people volunteer to support the children and young people's service enabling them to demonstrate skills and experience to future employers.

Members play a vital role in the organisation ensuring that DAD remains user led and anyone who is new to the organisation is encouraged to become a member in order to be able to influence the organisation, 178 people are registered and 62% are disabled people.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2024

### OBJECTIVES AND ACTIVITIES (continued)

#### Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charity should undertake.

DAD continued to monitor, evaluate and develop all of DAD's projects to ensure that each is providing the best possible service and is supporting disabled people and carers to increase opportunities, choice and control.

## ACHIEVEMENTS AND PERFORMANCE

### Key Achievements 2023-2024

Most significantly, demand for our services, in line with the picture across the voluntary and community sector, has continued to increase. This is all made possible by an excellent team of staff and volunteers who are committed to supporting people to have independence, choice and control and are committed to supporting the organisation to achieve its aims.

Existing DAD services responded in a range of ways;

### Access Interest Group

Continued to work with the Local Authority and businesses across Darlington and extended its work across Tees Valley as part of the development of infrastructure for electric vehicle charging points, advising Local Authorities and suppliers on accessibility requirements for disabled people.

Work continued with Darlington Council, working on the Towns Fund Project developments, reviewing all planning applications in relation to disability access and the Equality Act, reviewing applications for licenses for scaffolding and pavement cafes and monitoring compliance.

Involvement with Durham & Darlington Police has led to the re-establishment of the Independent Advisory Group, now Chaired by DAD, to review Police support for disabled people and others from minority groups. Investment in the provision of a Hate Crime Advocacy Service by the Police, Crime & Victims' Commissioner to support people, across all the equality strands, facing Hate Crime has also continued.

Regular meetings have been held with the local Member of Parliament to update them on disability issues leading to DAD being mentioned in House of Commons debates on several occasions to influence national issues.

Access Audits and advice for local groups and businesses are also ongoing.

### Advocacy

Demand for all areas of Advocacy has increased significantly and has been a major growth area for the organisation. The service dealt with 2,305 new referrals and supported 2,875 people overall.

Delivering advocacy support is a key pillar of our work as a Centre for Independent Living. In June we were delighted to be successful as a sub-contractor for People First to deliver a long term contract for Advocacy in Tees Valley including: general statutory Advocacy, Independent Mental Capacity Advocacy (IMCA), Independent Mental Health Advocacy (IMHA), Relevant Persons Representatives (RPR) and Care Act advocacy alongside contracts for Darlington Council and other agencies.

All advocates hold, or are working towards, the National Advocacy Qualification to ensure that the team has the up-to-date knowledge and skills necessary to support people to access the services they need and to ensure that their rights are upheld. A trainee Advocate role has also been introduced to ensure a high quality team is developed based on the Social Model of Disability. This has been supported by developments in training, systems and structures to maintain a high quality service.

Funding has continued from The Henry Smith Trust Fund as part of a national pilot to demonstrate the value of general, non-statutory advocacy for people with a learning impairment. The groups to develop self advocacy skills have had regular attendances totalling 456 over the year and 121 people have received one to one support. People have been supported with a range of issues including housing, health and employment.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Carers Support

Support for carers is delivered across the organisation through Information and Advice, Direct Payment Support and Advocacy. Carers breaks have continued to be available at both The Hub and DASH thanks to Better Care funding. Carers and parent carers have been a focus for the support we have provided for Cost of Living.

### Children and Young Peoples Service (ChYPS)

Over 135 children and young people were registered to attend activities during holidays and after school. DAD caters for four different age groups between 3 and 25 years of age. A group of trained and qualified staff, alongside volunteers, delivered a wide range of accessible activities and outings including going to the beach, farm and local parks to enjoy the same opportunities that are open to other children through the holidays.

Alongside Youth Group and Young Leaders, the Mentoring for Independence scheme was re-established this year supporting young disabled people with money management, cooking, travel and a range of other activities focused on developing independence.

### The Independent Living Hub

A review of the service, including a Disability Equality Impact Assessment involving all who attend, was undertaken to ensure the sustainability of the service. The Hub was able to continue to support 42 disabled people to develop new skills, have access to education, leisure and social activities through reorganising staffing and reducing costs. Health and wellbeing has been a focus of individual plans with people taking up swimming, participating in a diabetes awareness course and learning about healthy cooking. The DAD accessible vehicle continued to provide essential transport to enable people to access the service. Support from Awards for All enabled people to access activities and outings.

Young people's services were relocated to the Hub as part of the reorganisation, along with support for Cost of Living projects.

### Direct Payments Support Service

Supported over 300 people to use a Direct Payment or a Personal Health Budget to manage their own social and health care support. This is mainly supporting people to employ their own staff to meet their needs through the provision of Recruitment and HR support, payroll support, accounts to manage the funding and ongoing information and advice. Additional funding from Skills for Care, for User Led organisations, also enabled accessible training to be delivered to Employers and Personal Assistants.

### Information Provision

**Support for the Cost of Living crisis has been the key focus to support people to access information, CAB appointments at The Hub and food and fuel vouchers via The Household Support Fund. DAD has continued to be a key partner in Darlington Connect, a partnership of voluntary sector organisations working to support health and wellbeing from a shop front in the town. DAD's role is to support people who experience barriers accessing the Town Centre.**

**Funding from The Energy Saving Trust, to support disabled people and carers with energy saving measures and accessible information, is a very welcome addition to the support we can offer over the next two years. Over 400 people have received support for Cost of Living and a further 124 enquiries were received across all areas including housing, benefits, transport, education and equipment.**

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Self Advocacy

People's Parliament, as the voice of people with a learning impairment in Darlington, receives support from DAD with the facilitation of the meetings. The meeting's goals are to work together to try to influence positive change for people with a learning impairment and autistic people and to try to make people's lives better.

The group have worked on several issues including raising awareness of the Accessible Information Standard for health and social care, reasonable adjustments under the Equality Act and access to housing.

### Quality

Across the work of the organisation, 75% of people supported report that they receive a positive outcome and 100% of people who respond to evaluations rate our support as good or excellent.

High standards of governance are maintained and improved which is demonstrated through CHAS, an accreditation and safety scheme, and the maintenance of the Investors in People award. The Advocacy Service is working towards the national quality scheme accreditation.

## FINANCIAL REVIEW

### Review of financial activities and affairs

The financial affairs of the Association were managed by a Trustee sub-committee which met throughout the year and reported to the Trustees.

The last financial year continued to see a significant rise in demand, Trustees agreed to allocate reserves to be able to respond effectively to the Cost of Living crisis. Additional support was secured from funders who rose to the challenge of supporting the sector with the speed that was needed.

We are immensely thankful to all our funders including; County Durham Community Foundation, Children in Need, Community Transport Association, VONNE, The 700 Club, The Energy Saving Trust, The Integrated Care Board, Healthwatch, Social Enterprise Support Fund, Skills for Care, Police Crime and Victims Commissioner and Awards for All.

Contracts were in place with Councils across Tees Valley including Darlington, Stockton and Redcar & Cleveland. In June, DAD was successfully selected as a subcontractor for People First to deliver Advocacy across Tees Valley. This provides the security of a contract, potentially for eight years, and has created an initial surplus due to proactively tackling a waiting list to ensure that people who need Advocacy are supported in a timely way.

The review and restructure of The Independent Living Hub, bringing children's and adults services together, has also resulted in an initial surplus and secured the short term future of those services.

The incoming resources for the 12 month period amounted to £1,514,730 of which £228,050 was for restricted projects and £1,286,680 was attributable to general funds before expenditure.

### Reserves policy

The Trustees established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended in general funds. This is the level assessed by Trustees that would enable the organisation to manage risks associated with a sudden loss of funding. Trustees agreed that a Designated Fund be established to support unmet need and essential development and this stood at £91,974 at the year end. The level of free reserves at the year end is £471,847 which falls within the target set.

## Future Plans

Our strategy of operating as a Centre for Independent Living across Tees Valley is a key focus of our Business Plan to support disabled people across the area. The Energy Saving Trust is funding work across Tees Valley to provide Cost of Living Support, along with funding in the new financial year, to promote accessible information for Smart Meter usage.

The provision of Advocacy across Tees Valley has undergone major changes as the sub-contracting model is embedded. The staff team is being developed and continues to grow to meet demand.
Self advocates are preparing to deliver the national roll out of Oliver McGowan mandatory training to NHS and social care staff. The training aims to provide the workforce with the right skills and knowledge to provide safe, compassionate and informed care to autistic people and people with a learning impairment. The training was named after Oliver McGowan, whose death shone a light on the need for health and social care staff to have better training. This will be a main area for development over the coming year as we recruit and train new staff as co trainers, who have lived experience, deliver the training to meet demand. The impact of DAD is already being demonstrated as new staff include some of our previous Young Leaders.

Our Direct Payments Support is well established, and we will continue to support people across Darlington and Redcar & Cleveland with a wide range of support including supporting employers with recruitment, payroll and Managed Accounts. Work to support people with Personal Health Budgets who wish to be employers is also continuing.

The Access Interest Group has been advising on the major capital improvements to Darlington Railway Station which will be ongoing in 2024. As Darlington is amongst those towns identified by Government to benefit from Long Term Plan for Towns investment, with key criteria to consult with disabled people, the group anticipates a key focus of its work will be involved in these developments.

DAD continues to play an active role in the Voluntary and Community Sector Strategy Group in Darlington and has been actively involved in a partnership bid, led by CAB, to the Volunteering for Health Fund. The bid is to redevelop volunteering infrastructure in the town.

Following a review of premises requirements, Trustees have agreed to relocate the main office. Negotiations to secure the lease are ongoing. A review and restructure of direct services is nearing completion which will co-locate children and adult's services, based at West Lodge in Darlington. A focus on support for young disabled people, and particularly the development of Young Leaders as the future of the organisation, is a key focus of the review.

DAD wish to thank all funders and supporters of the organisation. In particular we thank our amazing staff team and the many people who give hours of their time, expertise, skills and knowledge to ensure that DAD continues to be a successful organisation. Volunteers work at all levels of the organisation. As a User Led Organisation, disabled people and carers volunteer as Trustees and others work across the projects which DAD operates. Volunteers are the backbone of the organisation and our thanks and appreciation go to all of them.

DAD will continue to ensure that the organisation has a strong presence going forward, promoting the organisation as a Centre for Independent Living available to support all disabled people and carers.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DAD has been a registered charity since 1986 and in June 2008 the unincorporated Charity transferred to a Company Limited by Guarantee, as defined by the Companies Act 2006.

As a user led organisation DAD consulted and involved members, people who use our services, staff and volunteers in developing the Memorandum and Articles that now govern the organisation. The charity is controlled by its governing document that ensures the organisation is user led, requiring a minimum of 75% of Trustees to be disabled people.

The current legal structure provides a strong basis to secure tenders for services and ensure that disabled people and carers can govern, develop and run the services they identify are needed to ensure independence, choice and control.

#### Recruitment and appointment of new Trustees

The Trustees are appointed on a three-year rotation to govern the business of the association. Members at the Annual General Meeting approve the appointment of Trustees as Directors of the Company. The general membership includes individual disabled people and carers, representatives from local groups and the local organisations. The membership structure also ensures that a majority are disabled people. The Chairperson or the Vice Chairperson and either the Secretary or Honorary Treasurer must be a disabled person. The Memorandum and Articles allows for up to nine Trustees.

#### Organisational structure

The Trustees met 7 times during the period of this report and various sub committees including policy, finance and health and safety, met between those meetings and reported to the Trustees.

To ensure the Association has the capacity to develop and address the many changes the organisation faces, operational responsibility is delegated to a Senior Management Team led by a Chief Executive, Deputy Chief Executive and two Senior Managers. This team oversees the day to day running of the organisation including 10 full time and 70 part time or temporary staff and 20 volunteers.

The Finance Committee has responsibility for setting and reviewing the remuneration of the charity's key management personnel.

#### Policies adopted for the induction and training of Trustees

Trustees, as Directors of the Company, regularly discuss their responsibilities as Company Directors and understand them. New Directors receive an induction to the organisation, including a copy of the Charities Commission guide for Trustees, information on charity accounting and the organisation's policies and procedures. All Trustees undertake a Disclosure and Barring Service check. Trustees undertake additional training as appropriate.

## STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

### Risk management

The Trustees have examined the major strategic, business and operational risks facing the organisation and systems have been established to monitor and review these risks. Trustees purchase an external advisory and insurance service to ensure Health and Safety and Personnel risks are minimised. DAD was delighted to again receive recognition as an Investor in People's organisation for our support and development of staff and volunteers. An Employee Assistance Programme is provided for employees and volunteers to speak to accredited counsellors via a confidential telephone support line. This also includes financial and legal support, an online interactive mental fitness tool and access to online GP.

Finance systems and reporting are also regularly reviewed to ensure compliance. Specialist advice is sought from DAD's accountants when required. Reports identifying risks are also considered by Trustees at their meetings throughout the year.

A full review of insurance requirements is conducted regularly, and the necessary cover purchased with support from a specialist broker. This year has seen costs in this area increase significantly as Charities are seen as higher risk organisations following the pandemic. Cyber Security insurance has also been included in the cover to minimise increasing risks.

### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Clive Owen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 25 October 2024 and signed on their behalf by:



**Mr J Hutchinson**
Trustee

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY

### Opinion

We have audited the financial statements of Darlington Association on Disability (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We undertake the following procedure to identify and respond to these risk of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Trust. We communicated identified laws and regulations throughout the audit team and remained alert to any indications on non-compliance throughout the audit. We determined the most significant of these to be around safeguarding, disability law, employment law, charity law, company law, health and safety law, regulations, taxation law and GDPR.
- Enquiry of directors and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of Board minutes and correspondence with regulators.
- Enquiry of directors and management as to areas of the financial statements susceptible to fraud and how those risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The further removed non-compliance with law and regulations is from the events and transactions reflected in the financial statement, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentation, or override of inter controls.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Beaumont BA(Hons) BFP FCA DChA (Senior Statutory Auditor)**
**for and on behalf**
**Clive Owen LLP**
Chartered Accountants & Statutory Auditors
140 Coniscliffe Road
Darlington
County Durham
DL3 7RT

29 October 2024

Clive Owen LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## DARLINGTON ASSOCIATION ON DISABILITY
**(A Company Limited by Guarantee)**

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

| | Note | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | **3,104** | **-** | **3,104** | *6,032* |
| Charitable activities | 5 | **1,281,143** | **228,050** | **1,509,193** | *1,264,002* |
| Investments | 6 | **2,433** | **-** | **2,433** | *514* |
| **Total income** | | **1,286,680** | **228,050** | **1,514,730** | *1,270,548* |
| **Expenditure on:** | | | | | |
| Charitable activities | 7 | **1,244,060** | **205,551** | **1,449,611** | *1,246,549* |
| **Total expenditure** | | **1,244,060** | **205,551** | **1,449,611** | *1,246,549* |
| **Net movement in funds** | | **42,620** | **22,499** | **65,119** | *23,999* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **429,227** | **2,501** | **431,728** | *407,729* |
| Net movement in funds | | **42,620** | **22,499** | **65,119** | *23,999* |
| **Total funds carried forward** | | **471,847** | **25,000** | **496,847** | *431,728* |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 37 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**
**REGISTERED NUMBER: 06688735**

## BALANCE SHEET
## AS AT 31 MARCH 2024

| | Note | | 2024 £ | | *2023 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 13 | | - | | *2,069* |
| | | | - | | *2,069* |
| **Current assets** | | | | | |
| Debtors | 14 | **280,745** | | *227,074* | |
| Cash at bank and in hand | | **405,363** | | *447,047* | |
| | | **686,108** | | *674,121* | |
| Creditors: amounts falling due within one year | 15 | **(189,261)** | | *(244,462)* | |
| **Net current assets** | | | **496,847** | | *429,659* |
| **Total assets less current liabilities** | | | **496,847** | | *431,728* |
| **Net assets excluding pension asset** | | | **496,847** | | *431,728* |
| **Total net assets** | | | **496,847** | | *431,728* |
| **Charity funds** | | | | | |
| Restricted funds | 16 | | **25,000** | | *2,501* |
| Unrestricted funds | 16 | | **471,847** | | *429,227* |
| **Total funds** | | | **496,847** | | *431,728* |

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 25 October 2024 and signed on their behalf by:

## BALANCE SHEET (CONTINUED)
## AS AT 31 MARCH 2024



**Mr J Hutchinson**
Trustee

The notes on pages 21 to 37 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 MARCH 2024

| | 2024<br>£ | *2023*<br>*£* |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net cash used in operating activities | **(44,117)** | *15,468* |
| **Cash flows from investing activities** | | |
| Interest received | **2,433** | *514* |
| **Net cash provided by investing activities** | **2,433** | **514** |
| **Cash flows from financing activities** | | |
| **Net cash provided by financing activities** | **-** | **-** |
| **Change in cash and cash equivalents in the year** | **(41,684)** | **15,982** |
| Cash and cash equivalents at the beginning of the year | **447,047** | *431,065* |
| **Cash and cash equivalents at the end of the year** | **405,363** | *447,047* |

The notes on pages 21 to 37 form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. General information

Darlington Association on Disability is a charitable company limited by guarantee, registered in England and Wales. The charitable company's numbers and registered office can be found in the Report of the Trustees.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Darlington Association on Disability 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.

#### 2.2 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.

Income from charitable activities includes income recognised as earned where the related services are provided under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in funding is subject to specific performance conditions. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where income is received in advance of entitlement of receipt, its recognition is deferred and included within creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

## 2. Accounting policies (continued)

### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 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.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|---|---|
| Accessable transport vehicle | - 25% (charged to the General Fund and included in management and administration costs) |
| Resource equipment and furnishings for Independent Living Hub | - 25% and 50% (charged to the ILH Equipment Fund and included in expenditure on charitable objects) |
| Office equipment and computer equipment | - 25% and 50% (charged to the General Fund and included in management and administration costs) |
| Play equipment for DASH | - 25% (charged to the DASH Equipment Fund and included in expenditure on charitable objects) |

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.8 Operating leases

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

## 2. Accounting policies (continued)

### 2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

### 2.11 Irrecoverable VAT

The charity is partially exempt for VAT and input VAT not recoverable is charged to management and administration costs.

## 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Bad debt provision:
The Trust have included provision for bad and doubtful debts. Debtors considered to be bad are provided in full, the total bad debt provision at 31 March 2024 is £10,676 (2023: £3,742).

Deferred income:
The Charity recognises income in the period to which it relates by determining the stage in which contract terms and spend have been acheived, deferring contracts within the correct periods, the deferred income at 31 March 2024 is £66,044 (2023: £46,427).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 4. Income from donations and legacies

| | Unrestricted funds 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|
| Donations | 3,104 | **3,104** | *6,032* |
| *Total 2023* | *6,032* | *6,032* | |

### 5. Income from charitable activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|---|
| Tees Authorities | 853,870 | - | **853,870** | *776,189* |
| Access to Work | 92,177 | - | **92,177** | *83,333* |
| Children in Need | - | 2,510 | **2,510** | *6,080* |
| ILH | 239,483 | - | **239,483** | *190,485* |
| Skills for Care | - | 18,661 | **18,661** | *13,375* |
| Other | 120,613 | 181,879 | **302,492** | *194,540* |
| **Total 2024** | 1,281,143 | 228,050 | **1,509,193** | *1,264,002* |
| *Total 2023* | *1,117,718* | *146,284* | *1,264,002* | |

Included within "Other" is £60,687 (2023: £32,308) for Chyps & Dash, £54,408 (2023: £Nil) for Henry Smith, and £187,397 (2023: £162,232) other income from charitable activities.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 6. Investment income

| | Unrestricted funds 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|
| Bank interest | 2,433 | **2,433** | *514* |
| *Total 2023* | *514* | *514* | |

### 7. Analysis of expenditure on charitable activities

**Summary by fund type**

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | *Total 2023 £* |
|---|---|---|---|---|
| Charitable Activities | 1,244,060 | 205,551 | **1,449,611** | *1,246,549* |
| *Total 2023* | *1,101,408* | *145,141* | *1,246,549* | |

### 8. Analysis of expenditure by activities

| | Direct costs 2024 £ | Support costs 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|---|
| Charitable Activities | 1,297,085 | 152,526 | **1,449,611** | *1,246,549* |
| *Total 2023* | *1,086,860* | *159,689* | *1,246,549* | |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

| | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|
| Staff costs | **947,366** | *837,784* |
| Depreciation | **2,069** | *2,071* |
| Activities and events | **10,094** | *9,123* |
| Advertising | **2,346** | *1,601* |
| Equipment purchased | **69,739** | *37,558* |
| DBS checks | **99** | *2,876* |
| Heat and light | **16,080** | *18,017* |
| Insurance | **9,671** | *2,852* |
| Travel expenses | **39,552** | *42,011* |
| Postage, printing and stationery | **19,811** | *4,629* |
| Rent and rates | **53,286** | *44,072* |
| Repairs and renewals | **19,056** | *19,121* |
| Room hire costs | **6,792** | *6,710* |
| Telephone | **8,157** | *7,812* |
| Training | **43,450** | *25,677* |
| Project expenses | **7,950** | *8,122* |
| Irrecoverable VAT | **19,371** | *7,707* |
| Relocation costs | **5,000** | - |
| Agency costs | **5,645** | *2,839* |
| Other sundry costs | **11,551** | *6,278* |
| | **1,297,085** | *1,086,860* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 8. Analysis of expenditure by activities (continued)

**Analysis of support costs**

| | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|
| Staff costs | **126,964** | *132,116* |
| Governance costs | **25,562** | *27,573* |
| | **152,526** | *159,689* |

### 9. Governance costs

| | 2024 £ | *2023 £* |
|---|---|---|
| Auditors' remuneration | **10,000** | *10,969* |
| Accountancy and legal fees | **15,562** | *16,604* |
| | **25,562** | *27,573* |

### 10. Net income/(expenditure)

| | 2024 £ | *2023 £* |
|---|---|---|
| Auditors' remuneration | **10,000** | *10,969* |
| Depreciation - owned assets | **2,069** | *2,071* |
| Operating lease payments | **889** | *1,408* |

### 11. Staff costs

| | 2024 £ | *2023 £* |
|---|---|---|
| Wages and salaries | **982,035** | *887,905* |
| Social security costs | **66,908** | *59,594* |
| Pension costs | **25,387** | *22,401* |
| | **1,074,330** | *969,900* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2024 No. | 2023 No. |
|---|---|---|
| Senior management | 4 | 3 |
| Project co-ordinators | - | 2 |
| Support workers | 63 | 60 |
| Finance and admin | 5 | 5 |
| | 72 | 70 |

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration of key management personnel in the year was £163,197 (2023: £123,188) which included employers' pension contributions of £4,741 (2023: £3,542).

### 12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, expenses totalling £Nil were reimbursed or paid directly to Trustees *(2023 - £135 to 2 Trustees)*.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 13. Tangible fixed assets

| | Motor vehicles £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|---|---|---|---|---|
| **Cost or valuation** | | | | |
| At 1 April 2023 | **28,282** | **2,968** | **12,685** | **43,935** |
| At 31 March 2024 | **28,282** | **2,968** | **12,685** | **43,935** |
| **Depreciation** | | | | |
| At 1 April 2023 | **28,282** | **2,968** | **10,616** | **41,866** |
| Charge for the year | **-** | **-** | **2,069** | **2,069** |
| At 31 March 2024 | **28,282** | **2,968** | **12,685** | **43,935** |
| **Net book value** | | | | |
| At 31 March 2024 | **-** | **-** | **-** | **-** |
| *At 31 March 2023* | *-* | *-* | *2,069* | *2,069* |

### 14. Debtors

| | 2024 £ | *2023 £* |
|---|---|---|
| **Due within one year** | | |
| Trade debtors | **260,609** | *199,947* |
| Other debtors | **-** | *27* |
| Prepayments and accrued income | **20,136** | *27,100* |
| | **280,745** | *227,074* |

## 15. Creditors: Amounts falling due within one year

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade creditors | **16,172** | *29,659* |
| VAT | **9,828** | *6,328* |
| Other taxation and social security | **16,207** | *13,824* |
| Other creditors | **59,077** | *65,615* |
| Accruals and deferred income | **87,977** | *129,036* |
| | **189,261** | *244,462* |

| | 2024 £ | 2023 £ |
|---|---|---|
| Deferred income at 1 April 2023 | **46,427** | *111,204* |
| Resources deferred during the year | **66,044** | *46,427* |
| Amounts released from previous periods | **(46,427)** | *(111,204)* |
| | **66,044** | *46,427* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 16. Statement of funds

**Statement of funds - current year**

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | 69,354 | - | (1,739) | 67,615 |
| Keep People Connected | 26,831 | - | (2,472) | 24,359 |
| | 96,185 | - | (4,211) | 91,974 |
| **General funds** | | | | |
| General Fund | 333,042 | 1,286,680 | (1,239,849) | 379,873 |
| **Total Unrestricted funds** | 429,227 | 1,286,680 | (1,244,060) | 471,847 |
| **Restricted funds** | | | | |
| Children in Need | 2,501 | 2,510 | (5,011) | - |
| Skills for Care 23/24 | - | 14,110 | (14,110) | - |
| Accessible Energy | - | 6,110 | (6,110) | - |
| Darlington Connect - Cost of Living | - | 25,000 | - | 25,000 |
| D'Ton Connect Social Prescribing | - | 3,000 | (3,000) | - |
| Getting Connected-Keeping Connected | - | 2,922 | (2,922) | - |
| CDCF Short Breaks | - | 5,000 | (5,000) | - |
| TEWV | - | (809) | 809 | - |
| Household Support | - | 29,030 | (29,030) | - |
| Act Green | - | 2,521 | (2,521) | - |
| Social Enterprise Support | - | 12,935 | (12,935) | - |
| Tackling Loneliness Comm Trans | - | 8,022 | (8,022) | - |
| Learning Impairment Network | - | 3,027 | (3,027) | - |
| Skills for care 22/23 | - | 4,551 | (4,551) | - |
| Advocacy Awareness | - | 22,859 | (22,859) | - |
| Henry Smith | - | 54,408 | (54,408) | - |
| CDCF Poverty Hurts | - | 10,266 | (10,266) | - |
| Oliver McGowen | - | 20,431 | (20,431) | - |
| Healthwatch Diabetes | - | 2,157 | (2,157) | - |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Statement of funds (continued)

Statement of funds - current year (continued)

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|
| | 2,501 | 228,050 | (205,551) | 25,000 |
| Total of funds | 431,728 | 1,514,730 | (1,449,611) | 496,847 |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 16. Statement of funds (continued)

**Statement of funds - prior year**

| | *Balance at 1 April 2022* £ | *Income* £ | *Expenditure* £ | *Balance at 31 March 2023* £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | *72,193* | - | *(2,839)* | *69,354* |
| Keep People Connected | *30,000* | - | *(3,169)* | *26,831* |
| | *102,193* | - | *(6,008)* | *96,185* |
| **General funds** | | | | |
| General Fund | *304,178* | *1,124,264* | *(1,095,400)* | *333,042* |
| **Total Unrestricted funds** | *406,371* | *1,124,264* | *(1,101,408)* | *429,227* |
| **Restricted funds** | | | | |
| Children in Need | *920* | *6,080* | *(4,499)* | *2,501* |
| Skills for Care 23/24 | *383* | *3,828* | *(4,211)* | - |
| D'Ton Connect Social Prescribing | - | *2,213* | *(2,213)* | - |
| Getting Connected-Keeping Connected | *55* | - | *(55)* | - |
| CDCF Short Breaks | - | *683* | *(683)* | - |
| TEWV | - | *2,110* | *(2,110)* | - |
| Household Support | - | *11,000* | *(11,000)* | - |
| Act Green | - | *2,479* | *(2,479)* | - |
| Social Enterprise Support | - | *22,465* | *(22,465)* | - |
| Learning Disability England | - | *5,945* | *(5,945)* | - |
| Tackling Loneliness Comm Trans | - | *25,583* | *(25,583)* | - |
| Learning Impairment Network | - | *824* | *(824)* | - |
| Skills for care 22/23 | - | *8,404* | *(8,404)* | - |
| Advocacy Awareness | - | *6,190* | *(6,190)* | - |
| Henry Smith | - | *48,480* | *(48,480)* | - |
| | *1,358* | *146,284* | *(145,141)* | *2,501* |
| **Total of funds** | *407,729* | *1,270,548* | *(1,246,549)* | *431,728* |

## 16. Statement of funds (continued)

Movements on individual funds are shown above. The purpose of each fund is as follows:

General fund - This fund meets all the general operating costs of the charity. Transfer are made from the general fund to restricted funds to cover subsidies to particular projects as agreed by Trustees.

Designated funds
New Development Investment & Efficiencies - Software development including accounting systems, cyber and potential office move.
Keep People Connected - Support people through the Cost-of-Living Crisis.

Children in Need - support for after school activities.

Skills for Care - support individual employers who use a personal budget and their PA's to access training.

Darlington Connect Cost of Living - support with the cost of living crisis.

D'ton Connect Social Prescribing - Facilitating connections between the voluntary sector and social perscribers.

CDCF - Supporting disabled people with the cost of living crisis.

TEWV - Small grant to support young disabled peoples activities.

Household support - Individual support to people who need as a result of the cost of living crisis.

Act Green - small grant to support young peoples activities around climate change.

Learning Disability England - support to voluntary sector organisations in relation to advocacy.

Tackling Loneliness Community Transport - Provision of transport for people experiencing loneliness.

Learning Impairment Network - Facilitating of Darlington Network.

Advocacy Awareness- Grant to support organisation to help organisation to work towards the quality marks.

Henry Smith - Grant to support self advocacy for general issues.

Oliver McGowen - funding to provide Oliver McGowen training.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 17. Summary of funds

**Summary of funds - current year**

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|
| Designated funds | **96,185** | **-** | **(4,211)** | **91,974** |
| General funds | **333,042** | **1,286,680** | **(1,239,849)** | **379,873** |
| Restricted funds | **2,501** | **228,050** | **(205,551)** | **25,000** |
| | **431,728** | **1,514,730** | **(1,449,611)** | **496,847** |

**Summary of funds - prior year**

| | *Balance at 1 April 2022 £* | *Income £* | *Expenditure £* | *Balance at 31 March 2023 £* |
|---|---|---|---|---|
| Designated funds | *102,193* | *-* | *(6,008)* | *96,185* |
| General funds | *304,178* | *1,124,264* | *(1,095,400)* | *333,042* |
| Restricted funds | *1,358* | *146,284* | *(145,141)* | *2,501* |
| | *407,729* | *1,270,548* | *(1,246,549)* | *431,728* |

### 18. Analysis of net assets between funds

**Analysis of net assets between funds - current period**

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ |
|---|---|---|---|
| Current assets | 661,108 | 25,000 | **686,108** |
| Creditors due within one year | (189,261) | - | **(189,261)** |
| **Total** | 471,847 | 25,000 | **496,847** |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 18. Analysis of net assets between funds (continued)

**Analysis of net assets between funds - prior period**

| | *Unrestricted funds 2023 £* | *Restricted funds 2023 £* | *Total funds 2023 £* |
|---|---|---|---|
| Tangible fixed assets | *2,069* | - | *2,069* |
| Current assets | *671,620* | *2,501* | *674,121* |
| Creditors due within one year | *(244,462)* | - | *(244,462)* |
| **Total** | *429,227* | *2,501* | *431,728* |

### 19. Reconciliation of net movement in funds to net cash flow from operating activities

| | **2024 £** | *2023 £* |
|---|---|---|
| Net income for the period (as per Statement of Financial Activities) | **65,119** | *23,999* |
| **Adjustments for:** | | |
| Depreciation charges | **2,069** | *2,071* |
| Interest received | **(2,433)** | *(514)* |
| Increase in debtors | **(53,671)** | *(74,907)* |
| Increase/(decrease) in creditors | **(55,201)** | *64,819* |
| **Net cash provided by/(used in) operating activities** | **(44,117)** | *15,468* |

### 20. Analysis of cash and cash equivalents

| | **2024 £** | *2023 £* |
|---|---|---|
| Cash in hand | **405,363** | *447,047* |
| **Total cash and cash equivalents** | **405,363** | *447,047* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 21. Analysis of changes in net debt

| | At 1 April 2023 | Cash flows | At 31 March 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 447,047 | (41,684) | 405,363 |
| | 447,047 | (41,684) | 405,363 |

### 22. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2024 | *2023* |
|---|---|---|
| | £ | *£* |
| Not later than 1 year | 1,312 | *1,312* |
| Later than 1 year and not later than 5 years | 780 | *2,092* |
| | 2,092 | *3,404* |

### 23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

**DARLINGTON ASSOCIATION ON DISABILITY**

England & Wales - Charity number 1125848

# Accounts

Registered number: 06688735
Charity number: 1125848

# DARLINGTON ASSOCIATION ON DISABILITY

**(A Company Limited by Guarantee)**

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2023

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## CONTENTS


| | Page |
|---|---|
| **Reference and Administrative Details of the Charity, its Trustees and Advisers** | 1 |
| **Chairman's Statement** | 2 |
| **Trustees' Report** | 3 - 13 |
| **Independent Auditors' Report on the Financial Statements** | 14 - 17 |
| **Statement of Financial Activities** | 18 |
| **Balance Sheet** | 19 - 20 |
| **Statement of Cash Flows** | 21 |
| **Notes to the Financial Statements** | 22 - 37 |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

| | |
|---|---|
| **Trustees** | Gordon Pybus, Chairperson<br>Colin Light, Vice Chair<br>Joseph Hutchinson, Treasurer<br>Paul Edwards<br>Samantha Taylor<br>Theresa Moss-Carbert |
| **Company registered number** | 06688735 |
| **Charity registered number** | 1125848 |
| **Registered office** | Unit 1P<br>Enterprise House<br>Valley Street North<br>Darlington<br>County Durham<br>DL1 1GY |
| **Company secretary** | Lauren Tinkler |
| **Chief executive officer** | Lauren Tinkler |
| **Independent auditors** | Clive Owen LLP<br>Chartered Accountants & Statutory Auditors<br>140 Coniscliffe Road<br>Darlington<br>County Durham<br>DL3 7RT |
| **Bankers** | Unity Trust Bank Plc<br>Birmingham<br>B1 2HB<br><br>HSBC Bank Plc<br>Darlington<br>County Durham<br>DL3 7LQ |
| **Solicitors** | Latimer Hinks<br>5-8 Priestgate<br>Darlington<br>County Durham<br>DL1 1NL |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## CHAIRMAN'S REPORT
## FOR THE YEAR ENDED 31 MARCH 2023

The chairman presents his statement for the year.

The Disability Discrimination Act came into force in1995. This was superseded by the Equality Act 2010. We are now 28 years on and still disability discrimination is a day-to-day occurrence for many disabled people. This is because many employers, service providers including public transport, public bodies etc still look to do the minimum they can get away with or look for loopholes to tick a box or do nothing. It is shameful that in this day-and-age the majority of disabled people in the UK are not treated as equal citizens. Darlington Association on Disability an organisation led by disabled people always has, and will continue to, challenge negative attitudes that prevent disabled people live as true equals in society.

The cost-of-living crisis continues to create extremely difficult and worrying times for disabled people, with disability related expenditure adding an extra burden to already stretched household budgets. With many disabled people experiencing life changing negative impacts DAD has been proactive by introducing more support.

These are also worrying times for disability organisations like DAD with demands on services increasing as funding to deliver these services decreases. The constant struggle to secure core funding is ever present and it is this funding which is vital if DAD is to continue to take a leading role in changing negative attitudes that prevent disabled people participating fully as equal citizens. Funding sources are becoming more and more competitive and harder to come by with fewer funders in a position to meet the demand. I am extremely grateful to all our financial supporters and offer them our warmest thanks.

I am proud with the way staff and volunteers have continued to not only deliver DAD's services to a high standard through these demanding times but with their commitment and hard work, they have continued to support disabled people by going above and beyond as the demand on our services have grown. For this I am immensely grateful and offer them all my heartfelt thanks.

The Trustees and Management of DAD are committed to continue to support disabled people in as many ways as we can. I acknowledge the roles played by Chief Executive, Lauren Robinson, Deputy Chief Executive, Tracy Roberts and Senior Managers, Rosemary Berks, Stacey Allan and David Thomas who have all done an outstanding job by continuing to make DAD an organisation that is envied by other towns. I thank them for their loyalty, dedication and excellent leadership in these uncertain times.

I am indebted to my fellow trustees for their support to me and their continued hard work and commitment to DAD.
I also thank them for their many hours of hands-on work within the organisation that often goes unseen by others.

Gordon Pybus
Chairperson

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

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

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the Charity for the 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

a) to relieve the needs of disabled people and carers, for the public benefit, resident but not limited to, Darlington and the surrounding areas. In particular, but not exclusively by the promotion of equality, diversity and independence through the provision of services, support, information and training; and

b) to direct, promote and support the efficient working of charitable organisations, voluntary bodies, and statutory bodies in their work to relieve disability ("the Objects").

### Significant activities

Darlington Association on Disability (DAD) was established in 1986 as a voluntary and charitable organisation led by disabled people. It exists to promote independence and choice of disabled people and supports disabled people and carers through the provision of services, support and information and by tackling issues affecting disabled people locally and nationally. DAD promotes the Social Model of Disability and as part of that ethos is actively involved in promoting disability equality and awareness raising. As an organisation, DAD endeavours to ensure that its services are responsive and not prescriptive.

DAD has five strategic aims that it works to achieve;

- Promote the Social Model of Disability.
- Ensure disabled people and carers are involved in all its work.
- Provide high quality services to promote independence and choice.
- Improve access to services, consultation and involvement for sensory impaired people, younger people and people from minority ethnic group.
- Ensure that DAD has a secure, sustainable and independent future.

These aims are met in two ways:

Firstly, DAD acts with disability groups, individual disabled people and carers to jointly tackle issues affecting them in Darlington and the surrounding area and to enable involvement and consultation with service providers, voluntary, public and private sector. Secondly, DAD develops and delivers services with direct involvement of disabled people and carers.

All of the organisation's work relies on volunteers who receive ongoing support. Many disabled people act as role models and mentors for other disabled people to volunteer. Many young people volunteer to support the children and young people's service enabling them to demonstrate skills and experience to future employers.

Members play a vital role in the organisation ensuring that DAD remains user led and anyone who is new to the organisation is encouraged to become a member in order to be able to influence the organisation, 180 people are registered and 62% are disabled people.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2023

### OBJECTIVES AND ACTIVITIES (continued)

**Public benefit**

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charity should undertake.

DAD continued to monitor, evaluate and develop all of DAD's projects to ensure that each is providing the best possible service and is supporting disabled people and carers to increase opportunities and choice.

## ACHIEVEMENTS AND PERFORMANCE

### Key Achievements 2022-2023

To cope with increasing demand and pressures the Trustees have confirmed a re-structure of Management functions to provide more capacity, reducing the hours of the Chief Executive and increasing the Senior Management team to include the Deputy Chief Executive and three Senior Managers along with increased HR support within our Business Support Officers role. These changes will be implemented in the coming months.

The pandemic continued to have major impact on our work as the Cost-of-Living Crisis also began to impact on disabled people and carers. As a local organisation we continued to respond on several fronts. Disabled people continued to be massively impacted on all fronts and demand for support continued to increase and affect the capacity of the organisation.

All of the evidence in relation to the Cost-of-Living Crisis and in particular energy costs demonstrated that disabled people were amongst those hardest hit by rising costs. In addition to the long lasting impacts of the pandemic where research now provides hard evidence that disabled people were some of those most affected, and continue to be, by the effects of Covid 19.

As a frontline organisation DAD actively worked with other organisations in Darlington to quickly put support in place for the local community. In September over 30 organisations met to agree a range of support and identify what could collectively be provided. Darlington Connect was developed as a network of voluntary sector organisations to respond to the Cost-of-Living Crisis particularly with a focus on supporting peoples mental health and well-being. Darlington Council agreed to deliver the Household Support Fund via this network of grass-roots organisations to reach those most in need of support. DAD focused on support for those unable to access the Town Centre shop and delivered support and information to over 350 Disabled people and carers including energy saving equipment, fuel vouchers, food vouchers and a practical support.

Existing DAD services responded in a range of ways;

### Advocacy

Demand for all areas of Advocacy has increased throughout the pandemic, particularly as the impact on people's mental health is realised. The service dealt with 1952 requests for support, an increase of 10% on the previous year.
DAD has developed its work across all strands in Tees Valley including; general statutory Advocacy, Independent Mental Capacity Advocacy (IMCA), Independent Mental Health Advocacy (IMHA), Relevant Persons Representatives (RPR) and Care Act advocacy for local Councils and Clinical Commissioning Groups.

All advocates hold, or are working towards, the National Advocacy Qualification to ensure that the team have the up-to-date knowledge and skills necessary to support people to access the services they need and to ensure that their rights are upheld.

Self-Advocacy has received support from The Henry Smith Trust Fund to pilot general advocacy for people with a learning impairment. On average groups to develop self-advocacy skills have had regular attendances of 20 people per week and 40 people have been supported with issues ranging from housing to employment.

### Carers Support

Support for carers is delivered across the organisation through information and advice, Direct Payment Support and Advocacy Carers breaks have continued to be available at The Hub and DASH thanks to Better Care funding. Carers and parent carers have been a focus for the support we have provided for Cost of Living. Information on the support available was regularly sent out via social media to all parents registered to use play and leisure services and through calls to parents that we knew would be struggling.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Children and Young Peoples Service (ChYPS)

We were able to deliver DASH play schemes as we were back to full capacity from summer 2022 despite ongoing Covid measures being required. Over 130 children and young people were registered to attend summer activities over five weeks of the holidays across four different age-related schemes catering for 3 to 25 years of age. A group of trained and qualified staff alongside volunteers delivered a wide range of accessible activities and outings including the beach, farm and local parks to enjoy all of the opportunities that are open to other children through the holidays. A range of funders support the play and leisure activities without whom they would be unable to offer the range of activities available'.
We were really pleased to be able to re-establish the Young Leader Group with a focus on climate change issues thanks to funding from VONNE and the Act Green Together initiative supporting the voluntary sector.

### The Independent Living Hub

The service continued to offer a safe service for small groups. Many people who had previously attended regularly were facing isolation and raised anxiety and mental health issues and were in need of face-to-face support to prevent a crisis. The Hub was able to continue to support disabled people to develop new skills, have access to education, leisure and social activities.
The DAD accessible vehicle was able to provide transport and enable people to access the service. DAD was successful in securing funding from The Community Transport Association (CTA), as part of the Tackling Loneliness initiative, which enabled a range of outings and individual trips to be delivered to support people to access community activities having been isolated by the pandemic and facing increased loneliness and rising costs. Working with CTA and other local organisations we have been raising the issues of the impact of the lack of accessible transport following the pandemic. The lack of taxi's, reduction in bus services and lack of accessible vehicles means that disabled people are being severely impacted and are effectively trapped in their own homes.

### Direct Payments Support Service

The service continued to cover Darlington, Redcar and Cleveland and included support for people to be employers (recruitment, insurance, payroll and management of finance). DAD was unfortunately not in a position to submit a bid to continue supporting people in Middlesbrough after June 2021. Despite the pandemic we were able to develop a new online training offer for Employers with support from Skills for Care which also included Infection Control training for Employers and Personal Assistants.

### Information Provision

Information provision had been critical throughout the pandemic to ensure disabled people and carers could access the right support and the Cost of Living crisis has now required the same level of response. DAD still aims to be the first point of contact for disabled people and carers despite no specific funding available for the service, we continue to deal with any request for information from disabled people and carers. The enquiries have continued across all areas including housing, benefits, transport, education and equipment.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2023

### ACHIEVEMENTS AND PERFORMANCE (continued)

#### Self Advocacy

Peoples Parliament, as the voice of people with a learning impairment in Darlington, were able to again meet face to face and successfully campaigned for the re-establishment of the Learning Impairment Network in Darlington to ensure that issues affecting people can be addressed. DAD will be supporting the group with the facilitation of the meetings. The meeting's goals are to work together to try to influence positive change for people with a learning impairment and Autistic people and to try to make peoples' lives better.

People with a learning impairment continue to experience worse health outcomes than the general population. Darlington People's Parliament group welcomed trainers from a Redcar and Cleveland self-advocacy group (Skills for People) who presented a 'Be Cancer Aware' session. The trainers were self-advocates who came with a supporter. This in itself presented excellent role models in paid work, to self-advocates to meet and learn from. Also, the difficult but vitally important subject was delivered in an accessible, friendly manner. Equipping people with accessible information about cancer and giving them the tools to open up this discussion, should they need to, is a small step in giving people choice and control in their own lives and around their health.

#### Access Interest Group

Continued to work with the Local Authority and businesses across Darlington as the Town reduced and removed various restrictions on access such as social distancing measures for access to shops, bus stops, road changes etc.

Active involvement in local developments, such as the refurbishment of the main Railway Station, commenting and advising on all planning applications and audits have all continued.

Involvement with Durham & Darlington Police and the Police and Crime and Victims Commissioners office (PCVC) has continued to raise the issues around recognition of Hate Crime and support for victims. This has led to continued investment in the provision of a Hate Crime Advocacy Service by the PCVC to support people, across all the equality strands, facing Hate Crime.

Regular meetings have been held with the local Member of Parliament to update on disability issues leading to DAD being mentioned in House of Commons debates on several occasions to influence national issues. Representations have also been made via the Regional Disability Network facilitated by the Cabinet Office.

Requests for Access Audits are also increasing once again from Housing Associations, local voluntary groups and businesses.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Impact and outcomes

The pandemic, followed by the Cost-of-Living crisis has brought into sharp focus the value of a local user led organisation. DAD was able to quickly mobilise support to those who were most in need, work with other local organisations to maximise capacity and share resources.
Most significantly demand for our services, in line with the picture across the voluntary and community sector, has continued to increase. This is all made possible by the brilliant staff and volunteer team that are committed to supporting people to have independence, choice, and control.

Over the 12 months we have;

Continued to support people across a wide geographical area including Tees Valley, Co Durham, North Yorkshire and the wider North east region.

Proactively developed support for disabled people and carers impacted by the Cost-of-Living crisis by referring 350 individuals for fuel vouchers, food vouchers, energy saving equipment, information and advice. Actively involved in developing Darlington Connect as the voluntary sector combined response to the crisis to support people in Darlington.

Supported over 300 people to use a Direct Payment or a Personal Health Budget to manage their own social and health care support. Mainly supporting people to employ their own staff to meet their needs through the provision of Recruitment and HR support, payroll support, accounts to manage the funding and ongoing information and advice. Additional funding from Skills for Care also enabled essential, accessible, training to be delivered to Employers and Personal Assistants.

Delivered playschemes during school holidays and after school sessions, thanks to funding from Children in Need, ensuring over 130 children and young people, impacted by the isolation of missing school and social activities, were able to have fun and provide parents with a much needed break. Young Leaders group was also re established with a focus on climate change through support from VONNE.

Provided accessible transport to disabled people who had become isolated and experienced loneliness, supported by a national pilot from the Community Transport Association. The project identified the critical need for accessible transport to enable people to get out of their homes and attend essential services as well as participating in social activities.

The Independent Living Hub continued to support over 40 people to access a wide range of health and well-being activities including healthy eating, cooking skills, support to access exercise sessions, and a range of independent living skills including travel training, moneys skills, basic IT, maths and English alongside social activities such as outings, disco's and celebrations.

We continued to support people of all ages from 3 to 103, regardless of impairment. A high percentage of those receiving advocacy support were older people who require support in care homes. Significant numbers of people experiencing mental ill health were also supported via the Advocacy project. A significant number of carers were supported through the Short Breaks contract and the Direct Payment Support Service. The ChYPS service had 135 children and young people registered to receive support through after school and holiday schemes.

High standards of governance were maintained and improved including the CHAS, an accreditation and safety scheme and the maintenance of the Investors in People award. The Advocacy Service is working towards the national quality scheme accreditation.

## FINANCIAL REVIEW

### Review of financial activities and affairs

The financial affairs of the Association were managed by a Trustee sub-committee which met throughout the year and reported to the Trustees.

The last financial year continued to see a significant rise in demand with insufficient time to attract the resources needed and capacity still being impacted by Covid. DAD Trustees agreed to allocated reserves to be able to respond effectively to the Cost-of-Living crisis. Many funders rose to the challenge of supporting the sector with the speed that was needed. We are immensely thankful to County Durham Community Foundation for their continued support, TEWV, Children in Need, Community Transport Association, Henry Smith, VONNE, The Co-Op and The 700 Club.

Contracts were in place with Darlington, Redcar and Cleveland Councils and the Clinical Commissioning Group. Grants were received from Police Crime and Victims Commissioner, Skills for Care, Henry Smith, The Co Operative, Children in Need, County Durham Community Foundation, and Learning Disability England. The support for core funding during the pandemic fortunately put the organisation on a secure footing to withstand the ongoing challenges and remain resilient in the face of steep rising costs. Support services delivering direct support including ChYps and The Independent Living Hub continued to face rising costs and still had to limit capacity due to covid measures to ensure safe delivery of services. DAD was fortunate to be awarded a grant from Social Enterprise Support Fund to undertake detailed work on costing and managing direct services which was extremely valuable in planning for sustainability.

The incoming resources for the 12-month period amounted to £1,270,548 of which £146,284 was for restricted projects and £1,124,264 was attributable to general funds before expenditure.

### Reserves policy

The Trustees established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended in general funds. This is the level assessed by Trustees that would enable the organisation to manage risks associated with a sudden loss of funding. Trustees agreed that a Designated Fund be established to support unmet need and essential development. The level of free reserves at the year-end is £427,158.

## Future Plans

The increasing costs of living will disproportionately affect the people we support and inevitably raise challenges ahead for the organisation. DAD is focused on delivering as much support as possible for people hardest hit by the Cost of Living Crisis. DAD is a lead partner in Darlington Connect, supporting the establishment of the model, including the Town Centre premises, to mobilise support across the Town from a wide range of voluntary sector organisations to manage the Household Support Fund and promote health and wellbeing activities to support people's mental health.

We are fully committed to continuing our strategy of operating as a Centre for Independent Living across Tees Valley. The Advocacy service continues to grow, and we are working hard to ensure that we provide a high-quality service across the Tees Valley. The staff team has been expanded to ensure we have capacity, and we are working alongside partners across the Region to ensure that people have the support they need and demonstrate the difference that good advocacy support can make to someone's life. The provision of Advocacy across Tees Valley will be undergoing major changes as Commissioners move to a sub-contracting model. DAD are to be a key partner in a new model operated by People First, a major provider of Advocacy across the North East and Cumbria, securing an eight year contract with the Tees Local Authorities. We are aiming to be at the forefront of these changes to ensure a smooth transition for the people we work with as Advocacy Partners and maintain and develop a high-quality standard of support from the start of the new arrangements in June 2023. Self-advocates will be preparing to deliver the national roll out of Oliver McGowan mandatory training to NHS and social care staff. The training aims to provide the workforce with the right skills and knowledge to provide safe, compassionate and informed care to autistic people and people with a learning impairment. The training was named after Oliver McGowan, whose death shone a light on the need for health and social care staff to have better training.

Our work is well established across the whole of Tees Valley and we will continue to support people across Darlington, Redcar and Cleveland to access Direct Payments with the wide range of support including payroll and Managed Accounts. Work to support people with Personal Health Budgets who wish to be Employers is also continuing. The renewal of contracts with Darlington Borough Council and Redcar and Cleveland Council to deliver the Direct Payments Support Service, both confirmed in June 2022, has enabled us to build on current provision in both of those areas.

The Access Interest Group has been advising on the major capital improvements to Darlington Railway Station which will be ongoing in 2023. Also extending its work to influence the ongoing roll out of Electric Charging points across Tees Valley to ensure that the major investment in new technology does not disenfranchise disabled people further due to the lack of accessibility to charging points. This work will be ongoing in the coming months as Local Authorities develop commissioning arrangements to meet national targets.

Increasing costs are also impacting on the organisation and being carefully managed. Following a review of premises requirements Trustees have agreed to relocate the main office. Negotiations to secure the lease are ongoing. A review and restructure of direct services is also being undertaken and plans are being developed to co-locate children and adults services, based at West Lodge in Darlington, once urgent works to the building are completed.

This is in addition to the ongoing impact still being experienced by many from the pandemic. We will be working closely with partners wherever possible to mitigate the negative impacts and support disabled people and carers wherever possible.

DAD wish to thank all funders and supporters of the organisation. In particular our amazing staff team and the many people who give hours of their time, expertise, skills and knowledge to ensure that DAD continues to be a successful organisation. Volunteers work at all levels of the organisation. As a User Led Organisation, disabled people and carers volunteer as Trustees and others work across all projects which DAD operates. Volunteers are the backbone of the organisation and our thanks and appreciation go to all of them.

DAD will continue to ensure that the organisation has a strong presence going forward, promoting the organisation as a Centre for Independent Living available to support all disabled people and carers.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DAD has been a registered charity since 1986 and in June 2008 the unincorporated Charity transferred to a Company Limited by Guarantee, as defined by the Companies Act 2006, and a Registered Charity.

As a user led organisation DAD consulted and involved members, people who use our services, staff and volunteers in developing the Memorandum and Articles that now govern the organisation. The charity is controlled by its governing document that ensures the organisation is user led, requiring a minimum of 75% of Trustees to be disabled people.

The current legal structure provides a strong basis to secure tenders for services and ensure that disabled people and carers can govern, develop and run the services they identify are needed to ensure independence, choice and control.

### Methods of appointment or election of Trustees

The Trustees are appointed on a three-year rotation to govern the business of the association. Members at the Annual General Meeting approve the appointment of Trustees as Directors of the Company. The general membership includes individual disabled people and carers, representatives from local groups and the local organisations. The membership structure also ensures that a majority are disabled people. The Chairperson or the Vice Chairperson and either the Secretary or Honorary Treasurer must be a disabled person. The Memorandum and Articles allows for up to nine Trustees.

### Organisational structure

The Trustees met 7 times during the period of this report and various sub committees including policy, finance and health and safety, met between those meetings and reported to the Trustees.

To ensure the Association has the capacity to develop and address the many changes the organisation faces, operational responsibility is delegated to a Senior Management Team led by a full time Chief Executive. This team oversees the day to day running of the organisation including 8 full time and 57 part time or temporary staff and 20 volunteers.

### Policies adopted for the induction and training of Trustees

Trustees, as Directors of the Company, regularly discuss their responsibilities as Company Directors and understand them. New Directors receive an induction to the organisation, including a copy of the Charities Commission guide for Trustees, information on charity accounting and the organisation's policies and procedures. All Trustees undertake a Disclosure and Barring Service check. Trustees undertake additional training as appropriate.

## STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

### Risk management

The Trustees have examined the major strategic, business and operational risks facing the organisation and systems have been established to monitor and review these risks. Trustees purchase an external advisory and insurance service to ensure Health and Safety and Personnel risks are minimised. DAD was delighted to again receive recognition as an Investor in People's organisation for our support and development of staff and volunteers. An Employee Assistance Programme is provided for employees and volunteers to speak to accredited counsellors via a confidential telephone support line. This also includes financial and legal support and an online interactive mental fitness tool.

Finance systems and reporting are also regularly reviewed to ensure compliance. Specialist advice is sought from DAD's accountants when required. Reports identifying risks are also considered by Trustees at their meetings throughout the year.

A full review of insurance requirements is conducted regularly and the necessary cover purchased with support from a specialist broker. This year has seen costs in this area increase significantly as Charities are seen as higher risk organisations following the pandemic.

### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2023

### Auditors

The auditors, Clive Owen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 20 December 2023 and signed on their behalf by:



**Mr J Hutchinson**
Trustee

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY

### Opinion

We have audited the financial statements of Darlington Association on Disability (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We undertake the following procedure to identify and respond to these risk of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Trust. We communicated identified laws and regulations throughout the audit team and remained alert to any indications on non-compliance throughout the audit. We determined the most significant of these to be around safeguarding, disability law, employment law, charity law, company law, health and safety law, regulations, taxation law and GDPR.
- Enquiry of directors and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of Board minutes and correspondence with regulators.
- Enquiry of directors and management as to areas of the financial statements susceptible to fraud and how those risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The further removed non-compliance with law and regulations is from the events and transactions reflected in the financial statement, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentation, or override of inter controls.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Beaumont BA(Hons) BFP FCA DChA (Senior Statutory Auditor)**
**for and on behalf**
**Clive Owen LLP**
Chartered Accountants & Statutory Auditors
140 Coniscliffe Road
Darlington
County Durham
DL3 7RT

20 December 2023

Clive Owen LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | 6,032 | - | 6,032 | *12,822* |
| Charitable activities | 5 | 1,117,718 | 146,284 | 1,264,002 | *1,094,792* |
| Investments | 6 | 514 | - | 514 | *34* |
| **Total income** | | 1,124,264 | 146,284 | 1,270,548 | *1,107,648* |
| **Expenditure on:** | | | | | |
| Raising funds | 7 | 25,595 | - | 25,595 | *24,540* |
| Charitable activities | 8 | 1,075,813 | 145,141 | 1,220,954 | *1,076,525* |
| **Total expenditure** | | 1,101,408 | 145,141 | 1,246,549 | *1,101,065* |
| **Net movement in funds** | | 22,856 | 1,143 | 23,999 | *6,583* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 406,371 | 1,358 | 407,729 | *401,146* |
| Net movement in funds | | 22,856 | 1,143 | 23,999 | *6,583* |
| **Total funds carried forward** | | 429,227 | 2,501 | 431,728 | *407,729* |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 37 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**
**REGISTERED NUMBER: 06688735**

## BALANCE SHEET
## AS AT 31 MARCH 2023

| | Note | | 2023 £ | | *2022 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 14 | | **2,069** | | *4,140* |
| | | | **2,069** | | *4,140* |
| **Current assets** | | | | | |
| Debtors | 15 | **227,074** | | *152,167* | |
| Cash at bank and in hand | | **447,047** | | *431,065* | |
| | | **674,121** | | *583,232* | |
| Creditors: amounts falling due within one year | 16 | **(244,462)** | | *(179,643)* | |
| **Net current assets** | | | **429,659** | | *403,589* |
| **Total assets less current liabilities** | | | **431,728** | | *407,729* |
| **Net assets excluding pension asset** | | | **431,728** | | *407,729* |
| **Total net assets** | | | **431,728** | | *407,729* |
| **Charity funds** | | | | | |
| Restricted funds | 17 | | **2,501** | | *1,358* |
| Unrestricted funds | 17 | | **429,227** | | *406,371* |
| **Total funds** | | | **431,728** | | *407,729* |

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 20 December 2023 and signed on their behalf by:

## BALANCE SHEET (CONTINUED)
## AS AT 31 MARCH 2023



**Mr J Hutchinson**
Trustee

The notes on pages 22 to 37 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 MARCH 2023

| | 2023<br>£ | *2022*<br>*£* |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net cash used in operating activities | **15,468** | *119,807* |
| **Cash flows from investing activities** | | |
| Interest received | **514** | *34* |
| **Net cash provided by investing activities** | **514** | **34** |
| **Cash flows from financing activities** | | |
| **Net cash provided by financing activities** | **-** | **-** |
| **Change in cash and cash equivalents in the year** | **15,982** | **119,841** |
| Cash and cash equivalents at the beginning of the year | **431,065** | *311,224* |
| **Cash and cash equivalents at the end of the year** | **447,047** | *431,065* |

The notes on pages 22 to 37 form part of these financial statements

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

### 1. General information

Darlington Association on Disability is a charitable company limited by guarantee, registered in England and Wales. The charitable company's numbers and registered office can be found in the Report of the Trustees.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Darlington Association on Disability 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.

#### 2.2 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.

Income from charitable activities includes income recognised as earned where the related services are provided under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in funding is subject to specific performance conditions. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants for future periods, as specified by the donor, are deferred to the period for which they are receivable.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

## 2. Accounting policies (continued)

### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 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.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|---|---|
| Accessable transport vehicle | - 25% (charged to the General Fund and included in management and administration costs) |
| Resource equipment and furnishings for Independent Living Hub | - 25% and 50% (charged to the ILH Equipment Fund and included in expenditure on charitable objects) |
| Office equipment and computer equipment | - 25% and 50% (charged to the General Fund and included in management and administration costs) |
| Play equipment for DASH | - 25% (charged to the DASH Equipment Fund and included in expenditure on charitable objects) |

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.8 Operating leases

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

## 2. Accounting policies (continued)

### 2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

### 2.11 Irrecoverable VAT

The charity is partially exempt for VAT and input VAT not recoverable is charged to management and administration costs.

## 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Bad debt provision:
The Trust have included provision for bad and doubtful debts. Debtors considered to be bad are provided in full, the total bad debt provision at 31 March 2023 and 2022 is £3,742.

Deferred income:
The Charity recognises income in the period to which it relates by determining the stage in which grant terms and spend have been acheived, deferring grants within the correct periods, the deferred income at 31 March 2023 is £170,264 (2022: £111,206).

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

### 4. Income from donations and legacies

| | Unrestricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Donations | 6,032 | **6,032** | *12,822* |
| *Total 2022* | *12,822* | *12,822* | |

### 5. Income from charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| Tees Authorities | 776,189 | - | **776,189** | *728,983* |
| Access to Work | 83,333 | - | **83,333** | *71,139* |
| Children in Need | - | 6,080 | **6,080** | *3,753* |
| ILH | 190,485 | - | **190,485** | *161,492* |
| Skills for Care | - | 13,375 | **13,375** | *9,583* |
| Other | 67,711 | 126,829 | **194,540** | *119,842* |
| **Total 2023** | 1,117,718 | 146,284 | **1,264,002** | *1,094,792* |
| *Total 2022* | *1,000,069* | *94,723* | *1,094,792* | |

Included within "Other" is £NIL (2022: £31,500) for Infection Control, £32,308 (2022: £38,509) for Chyps & Dash, £NIL (2022: £28,155) from LNER, and £35,403 (2022: £21,678) other income from charitable activities.

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

### 6. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Bank interest | 514 | **514** | *34* |
| *Total 2022* | *34* | *34* | |

### 7. Expenditure on raising funds

**Raising donations and legacies**

| | Unrestricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Staff costs | 25,595 | **25,595** | *24,540* |
| *Total 2022* | *24,540* | *24,540* | |

### 8. Analysis of expenditure on charitable activities

**Summary by fund type**

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | *Total 2022 £* |
|---|---|---|---|---|
| Charitable Activities | 1,075,813 | 145,141 | **1,220,954** | *1,076,525* |
| *Total 2022* | *982,777* | *93,748* | *1,076,525* | |

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

### 9. Analysis of expenditure by activities

| | Direct costs 2023 £ | Support costs 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| Charitable Activities | 1,128,430 | 92,524 | **1,220,954** | *1,076,525* |
| *Total 2022* | *996,619* | *79,906* | *1,076,525* | |

### Analysis of direct costs

| | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|
| Staff costs | **879,354** | *748,012* |
| Depreciation | **2,071** | *2,151* |
| Activities and events | **9,123** | *6,769* |
| Advertising | **1,601** | *1,245* |
| Equipment purchased | **37,558** | *28,118* |
| DBS checks | **2,876** | *3,919* |
| Heat and light | **18,017** | *13,064* |
| Insurance | **2,852** | *8,832* |
| Travel expenses | **42,011** | *30,127* |
| Postage, printing and stationery | **4,629** | *15,149* |
| Rent and rates | **44,072** | *48,222* |
| Repairs and renewals | **19,121** | *22,368* |
| Room hire costs | **6,710** | *4,581* |
| Telephone | **7,812** | *11,414* |
| Training | **25,677** | *12,331* |
| Project expenses | **8,122** | *3,640* |
| Irrecoverable VAT | **7,707** | *12,035* |
| Bad debt | **-** | *1,505* |
| Agency costs | **2,839** | *20,564* |
| Other sundry costs | **6,278** | *2,573* |
| | **1,128,430** | *996,619* |

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

### 9. Analysis of expenditure by activities (continued)

**Analysis of support costs**

| | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|
| Staff costs | **64,951** | *56,805* |
| Governance costs | **27,573** | *23,101* |
| | **92,524** | *79,906* |

### 10. Governance costs

| | 2023 £ | *2022 £* |
|---|---|---|
| Auditors' remuneration | **5,969** | *5,330* |
| Accountancy and legal fees | **16,604** | *17,771* |
| | **22,573** | *23,101* |

### 11. Net income/(expenditure)

| | 2023 £ | *2022 £* |
|---|---|---|
| Auditors' remuneration | **5,969** | *5,330* |
| Depreciation - owned assets | **2,071** | *2,151* |
| Operating lease payments | **1,408** | *888* |

### 12. Staff costs

| | 2023 £ | *2022 £* |
|---|---|---|
| Wages and salaries | **884,821** | *761,445* |
| Social security costs | **62,005** | *48,691* |
| Pension costs | **23,074** | *19,221* |
| | **969,900** | *829,357* |

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

### 12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2023 No. | *2022 No.* |
|---|---|---|
| Governance | **5** | *5* |
| Project co-ordinators | **2** | *2* |
| Support workers | **63** | *58* |
| | **70** | *65* |

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration of key management personnel in the year was £123,188 (2022: £117,972) which included employers' pension contributions of £3,542 (2022: £3,539).

### 13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, expenses totalling £135 were reimbursed or paid directly to Trustee *(2022 - £NIL to Trustee)*.

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

### 14. Tangible fixed assets

| | Motor vehicles £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|---|---|---|---|---|
| **Cost or valuation** | | | | |
| At 1 April 2022 | **28,282** | **2,968** | **12,685** | **43,935** |
| At 31 March 2023 | **28,282** | **2,968** | **12,685** | **43,935** |
| **Depreciation** | | | | |
| At 1 April 2022 | **28,282** | **2,968** | **8,545** | **39,795** |
| Charge for the year | **-** | **-** | **2,071** | **2,071** |
| At 31 March 2023 | **28,282** | **2,968** | **10,616** | **41,866** |
| **Net book value** | | | | |
| At 31 March 2023 | **-** | **-** | **2,069** | **2,069** |
| *At 31 March 2022* | *-* | *-* | *4,140* | *4,140* |

### 15. Debtors

| | 2023 £ | *2022 £* |
|---|---|---|
| **Due within one year** | | |
| Trade debtors | **199,947** | *135,943* |
| Other debtors | **27** | *27* |
| Prepayments and accrued income | **27,100** | *16,197* |
| | **227,074** | *152,167* |

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

### 16. Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade creditors | **29,659** | *14,174* |
| VAT | **6,328** | *11,701* |
| Other taxation and social security | **13,824** | *17,128* |
| Other creditors | **5,199** | *3,996* |
| Accruals and deferred income | **189,452** | *132,644* |
| | **244,462** | *179,643* |

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

### 17. Statement of funds

**Statement of funds - current year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | 72,193 | - | (2,839) | 69,354 |
| Keep People Connected | 30,000 | - | (3,169) | 26,831 |
| | 102,193 | - | (6,008) | 96,185 |
| **General funds** | | | | |
| General Fund | 304,178 | 1,124,264 | (1,095,400) | 333,042 |
| **Total Unrestricted funds** | 406,371 | 1,124,264 | (1,101,408) | 429,227 |
| **Restricted funds** | | | | |
| Children in Need | 920 | 6,080 | (4,499) | 2,501 |
| Skills for Care 21/22 | 383 | 3,828 | (4,211) | - |
| D'Ton Connect Social Prescribing | - | 2,213 | (2,213) | - |
| Infection Control | 55 | - | (55) | - |
| CDCF Poverty Hurts | - | 683 | (683) | - |
| TEWV | - | 2,110 | (2,110) | - |
| Household Support | - | 11,000 | (11,000) | - |
| Act Green | - | 2,479 | (2,479) | - |
| Social Enterprise Support | - | 22,465 | (22,465) | - |
| Learning Disability England | - | 5,945 | (5,945) | - |
| Tackling Loneliness Comm Trans | - | 25,583 | (25,583) | - |
| Learning Impairment Network | - | 824 | (824) | - |
| Skills for care 22/23 | - | 8,404 | (8,404) | - |
| Advocacy Awareness | - | 6,190 | (6,190) | - |
| Henry Smith | - | 48,480 | (48,480) | - |
| | 1,358 | 146,284 | (145,141) | 2,501 |
| **Total of funds** | 407,729 | 1,270,548 | (1,246,549) | 431,728 |

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

### 17. Statement of funds (continued)

**Statement of funds - prior year**

| | *Balance at 1 April 2021* £ | *Income* £ | *Expenditure* £ | *Balance at 31 March 2022* £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | *80,000* | - | *(7,807)* | *72,193* |
| Keep People Connected | *30,000* | - | - | *30,000* |
| | *110,000* | - | *(7,807)* | *102,193* |
| **General funds** | | | | |
| General Fund | *290,763* | *1,012,925* | *(999,510)* | *304,178* |
| **Total Unrestricted funds** | *400,763* | *1,012,925* | *(1,007,317)* | *406,371* |
| **Restricted funds** | | | | |
| Children in Need | - | *3,753* | *(2,833)* | *920* |
| Skills for Care 21/22 | *383* | *9,583* | *(9,583)* | *383* |
| Infection Control | - | *31,500* | *(31,445)* | *55* |
| TEWV | - | *9,504* | *(9,504)* | - |
| Household Support | - | *28,155* | *(28,155)* | - |
| Act Green | - | *4,765* | *(4,765)* | - |
| Social Enterprise Support | - | *6,808* | *(6,808)* | - |
| Learning Disability England | - | *655* | *(655)* | - |
| | *383* | *94,723* | *(93,748)* | *1,358* |
| **Total of funds** | *401,146* | *1,107,648* | *(1,101,065)* | *407,729* |

**17. Statement of funds (continued)**

Movements on individual funds are shown above. The purpose of each fund is as follows:

General fund - This fund meets all the general operating costs of the charity. Transfer are made from the general fund to restricted funds to cover subsidies to particular projects as agreed by trustees.

Designated funds
New Development Investment & Efficiencies - Software development including accounting systems, cyber and potential office move.
Keep People Connected - Support people through the Cost-of-Living Crisis.

Children in Need - support for after school activities.

Skills for Care 21/22 - support employees who use a personal budget and their PA's to access training.

D'ton Connect - Facilitating connections between the voluntary sector and social perscribers.

CDCF - Supporting disabled people with the cost of living crisis.

TEWV - Small grant to support young disabled peoples activities.

Household support - Individual grants to people who need as a result of the cost of living crisis.

Act Green - small grant to support young peoples activities around climate change.

Learning Disability England - support to voluntary sector organisations in relation to advocacy.

Tackling Loneliness Comm Trans - Provision of transport for people experiencing loneliness.

Learning Impairment Network - Facilitating of Darlington Network.

Skills for Care 22/23 - Facilitation of Darlington Network.

Advocacy - Grant to support organisation to help organisation to work towards the quality marks.

Henry Smith - Grant to support self advocacy for general issues.

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

### 18. Summary of funds

**Summary of funds - current year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|
| Designated funds | **102,193** | **-** | **(6,008)** | **96,185** |
| General funds | **304,178** | **1,124,264** | **(1,095,400)** | **333,042** |
| Restricted funds | **1,358** | **146,284** | **(145,141)** | **2,501** |
| | **407,729** | **1,270,548** | **(1,246,549)** | **431,728** |

**Summary of funds - prior year**

| | *Balance at 1 April 2021 £* | *Income £* | *Expenditure £* | *Balance at 31 March 2022 £* |
|---|---|---|---|---|
| Designated funds | *110,000* | *-* | *(7,807)* | *102,193* |
| General funds | *290,763* | *1,012,925* | *(999,510)* | *304,178* |
| Restricted funds | *383* | *94,723* | *(93,748)* | *1,358* |
| | *401,146* | *1,107,648* | *(1,101,065)* | *407,729* |

### 19. Analysis of net assets between funds

**Analysis of net assets between funds - current year**

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Tangible fixed assets | 2,069 | - | **2,069** |
| Current assets | 671,620 | 2,501 | **674,121** |
| Creditors due within one year | (244,462) | - | **(244,462)** |
| **Total** | 429,227 | 2,501 | **431,728** |

## 19. Analysis of net assets between funds (continued)

**Analysis of net assets between funds - prior year**

| | *Unrestricted funds 2022 £* | *Restricted funds 2022 £* | *Total funds 2022 £* |
|---|---|---|---|
| Tangible fixed assets | *4,140* | *-* | *4,140* |
| Current assets | *581,874* | *1,358* | *583,232* |
| Creditors due within one year | *(179,643)* | *-* | *(179,643)* |
| **Total** | *406,371* | *1,358* | *407,729* |

## 20. Reconciliation of net movement in funds to net cash flow from operating activities

| | **2023 £** | *2022 £* |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **23,999** | *6,583* |
| **Adjustments for:** | | |
| Depreciation charges | **2,069** | *2,151* |
| Interest received | **(514)** | *(34)* |
| Decrease/(increase) in debtors | **(70,164)** | *38,659* |
| Increase in creditors | **64,097** | *72,448* |
| **Net cash provided by operating activities** | **19,487** | *119,807* |

## 21. Analysis of cash and cash equivalents

| | **2023 £** | *2022 £* |
|---|---|---|
| Cash in hand | **447,047** | *431,065* |
| **Total cash and cash equivalents** | **447,047** | *431,065* |

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

### 22. Analysis of changes in net debt

| | At 1 April 2022 | Cash flows | At 31 March 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 431,065 | 15,982 | 447,047 |
| | 431,065 | 15,982 | 447,047 |

### 23. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Not later than 1 year | 1,312 | *792* |
| Later than 1 year and not later than 5 years | 2,092 | *1,584* |
| | 3,404 | *2,376* |

### 24. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

**DARLINGTON ASSOCIATION ON DISABILITY**

England & Wales - Charity number 1125848

# Accounts

Registered number: 06688735
Charity number: 1125848

# DARLINGTON ASSOCIATION ON DISABILITY

(A Company Limited by Guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2022

**DARLINGTON ASSOCIATION ON DISABILITY**
**(A Company Limited by Guarantee)**

## CONTENTS


| | Page |
|---|---|
| **Reference and Administrative Details of the Charity, its Trustees and Advisers** | 1 |
| **Chairman's Statement** | 2 |
| **Trustees' Report** | 3 - 13 |
| **Independent Auditors' Report on the Financial Statements** | 14 - 17 |
| **Statement of Financial Activities** | 18 |
| **Balance Sheet** | 19 - 20 |
| **Statement of Cash Flows** | 21 |
| **Notes to the Financial Statements** | 22 - 37 |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

| | |
|---|---|
| **Trustees** | Gordon Pybus, Chairperson<br>Colin Light, Vice Chair<br>Joseph Hutchinson, Treasurer<br>Paul Edwards (appointed 5 November 2021)<br>Samantha Taylor<br>Carol Bogg (resigned 28 May 2021)<br>Theresa Moss-Carbert |
| **Company registered number** | 06688735 |
| **Charity registered number** | 1125848 |
| **Registered office** | Unit 1P<br>Enterprise House<br>Valley Street North<br>Darlington<br>County Durham<br>DL1 1GY |
| **Company secretary** | Lauren Tinkler |
| **Chief executive officer** | Lauren Tinkler |
| **Independent auditors** | Clive Owen LLP<br>Chartered Accountants & Statutory Auditors<br>140 Coniscliffe Road<br>Darlington<br>County Durham<br>DL3 7RT |
| **Bankers** | Unity Trust Bank Plc<br>Birmingham<br>B1 2HB<br><br>HSBC Bank Plc<br>Darlington<br>County Durham<br>DL3 7LQ |
| **Solicitors** | Close Thornton LLP<br>Duke Street<br>Darlington<br>County Durham<br>DL3 7AB |

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**

## CHAIRMAN'S REPORT
## FOR THE YEAR ENDED 31 MARCH 2022

The chairman presents his statement for the year.

The legacy of the London 2012 Paralympic Games was to promote a positive attitude towards all disabled people and create a mindset that would bring true equality for disabled people. Ten years on and this positive mindset has not materialised. There is still too much reliance on minimum standards by providers and employers, as well as looking for loopholes and using the argument of 'reasonable adjustment', as if it gives a right to do very little which is not true equality. Whenever there is a national crisis whether it be the pandemic, access to the NHS or the cost of living, disabled people are regularly hit harder than non-disabled people.

True equality is disabled people being able to access transport, shops, facilities and services etc, as well as having the same education and employment opportunities as non-disabled people. Darlington Association on Disability (DAD) is committed to promoting disability equality and support disabled people to combat disability inequalities.

DAD's staff and volunteers have worked extremely hard through exceptionally difficult times to ensure DAD continues to take a leading role in changing negative attitudes that prevent disabled people participating fully as equal citizens. I often read comments from service users expressing their gratitude, when the words you're a lifesaver are used in the comments it sums up how much the support meant to that person. I am immensely grateful and offer my heartfelt thanks to all the staff and volunteers for their hard work and commitment.

I cannot overstate how appreciative I am to Chief Executive Lauren Robinson, Deputy Chief Executive Tracy Roberts along with senior managers Rosemary Berks, Stacey Allen and David Thomas who have worked tremendously hard to ensure DAD fulfils its commitments to disabled people and delivers services that are so badly needed. I acknowledge the role played by them and I thank them for all their hard work, commitment and professionalism.

The constant struggle to secure funding is ever present and I express my extreme gratitude to all our financial supporters, especially in these times of uncertainty, and offer them my sincere thanks.

As always my warmest thanks go to my fellow trustees for their time and hard work that often goes unseen. I cannot stress too strongly the value of having dedicated and knowledgeable trustees and I thank each and every one of them for their commitment and loyalty to DAD.

Gordon Pybus
Chairperson

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

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the Charity for the 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

a) to relieve the needs of disabled people and carers, for the public benefit, resident but not limited to, Darlington and the surrounding areas. In particular, but not exclusively by the promotion of equality, diversity and independence through the provision of services, support, information and training; and

b) to direct, promote and support the efficient working of charitable organisations, voluntary bodies, and statutory bodies in their work to relieve disability ("the Objects").

### Significant activities

Darlington Association on Disability (DAD) was established in 1986 as a voluntary and charitable organisation led by disabled people. It exists to promote independence and choice of disabled people and supports disabled people and carers through the provision of services, support and information and by tackling issues affecting disabled people locally and nationally. DAD promotes the Social Model of Disability and as part of that ethos is actively involved in promoting disability equality and awareness raising. As an organisation, DAD endeavours to ensure that its services are responsive and not prescriptive.

DAD has five strategic aims that it works to achieve;

- Promote the Social Model of Disability.
- Ensure disabled people and carers are involved in all its work.
- Provide high quality services to promote independence and choice.
- Improve access to services, consultation and involvement for sensory impaired people, younger people and people from minority ethnic group.
- Ensure that DAD has a secure, sustainable and independent future.

These aims are met in two ways:

Firstly, DAD acts with disability groups, individual disabled people and carers to jointly tackle issues affecting them in Darlington and the surrounding area and to enable involvement and consultation with service providers, voluntary, public and private sector. Secondly, DAD develops and delivers services with direct involvement of disabled people and carers.

All of the organisation's work relies on volunteers who receive ongoing support. Many disabled people act as role models and mentors for other disabled people to volunteer. Many young people volunteer to support the children and young people's service enabling them to demonstrate skills and experience to future employers.

Members play a vital role in the organisation ensuring that DAD remains user led and anyone who is new to the organisation is encouraged to become a member in order to be able to influence the organisation, 180 people are registered and 62% are disabled people.

## OBJECTIVES AND ACTIVITIES (continued)

### Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charity should undertake.

DAD continued to monitor, evaluate and develop all of DAD's projects to ensure that each is providing the best possible service and is supporting disabled people and carers to increase opportunities and choice.

## ACHIEVEMENTS AND PERFORMANCE

### Key Achievement's 2021-2022

As with many frontline voluntary organisations the pandemic continued to have a major impact on our work. As a local organisation we continued to respond on several fronts. Disabled people continued to be massively impacted on all fronts and demand for support continued to increase and affect the capacity of the organisation.

Research now provides hard evidence that disabled people were some of those most affected, and continue to be, by the effects of Covid 19. Throughout the year the organisation dealt with continuing impact of Covid whilst trying to get back pre pandemic service levels particularly for DASH playschemes and The Independent Living Hub. DAD is rightly proud that we were one of the first organisations locally to re open services safely and conduct face to face visits for Advocacy support. Demand for Advocacy in particular, due to the rising cases of mental health issues primarily, has been unprecedented.

Existing DAD services responded in a range of ways;

**Access Interest Group** – continued to work with the Local Authority and businesses across Darlington as the Town reduced and removed various restrictions on access such as social distancing measures for access to shops, bus stops, road changes etc.

Active involvement in local developments, such as the refurbishment of the main Railway Station, commenting and advising on all planning applications and audits have all continued.

Involvement with Durham & Darlington Police and the Police and Crime and Victims Commissioners office (PCVC) has continued to raise the issues around recognition of Hate Crime and support for victims. This has led to continued investment in the provision of a Hate Crime Advocacy Service by the PCVC to support people, across all the equality strands, facing Hate Crime.

Regular meetings have been held with the local Member of Parliament to update on disability issues leading to DAD being mentioned in House of Commons debates on several occasions to influence national issues. Representations have also been made via the Regional Disability Network facilitated by the Cabinet Office.

### Advocacy

Demand for all areas of Advocacy has increased throughout the pandemic, particularly as the impact on people's mental health is realised. The service dealt with 1773 requests for support, an increase of 23% on the previous year. During the early months of the pandemic DAD joined the national campaign against the blanket issue of Do Not Resuscitate notices that were being issued by the NHS. The campaign led to the withdrawal of the guidance however the reality is that many people lost their lives who may have otherwise survived, particularly people with a learning impairment. The work to mitigate the impact of this continues through checking records and raising the issues with professionals.

Advocates were amongst the first people to be allowed into Care Homes when the restrictions were changed and continued throughout to ensure that people had their rights upheld by providing telephone and online support.

DAD has developed its work across all strands in Tees Valley including; general statutory Advocacy, Independent Mental Capacity Advocacy (IMCA), Independent Mental Health Advocacy (IMHA), Relevant Persons Representatives (RPR) and Care Act advocacy for local Councils and Clinical Commissioning Groups.

All advocates hold, or are working towards, the National Advocacy Qualification to ensure that the team have the up-to-date knowledge and skills necessary to support people to access the services they need and to ensure that their rights are upheld.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Carers Support

Breaks for Carers was one of the services that had to be temporarily closed due to the pandemic however, recognising the huge impact this would have on families, we were able to offer everyone support through the Keeping People Connected Project. The Hub and DASH were amongst the first services in Darlington to re-open to provide face to face services. Strict Covid risk assessments were put in place, to enable people to have much needed support and for carers to receive a break mainly funded by the Better Care Fund.

### Children and Young Peoples Service (ChYPS)

Were able to deliver DASH play schemes from summer 2021 to small groups with very stringent Covid measures in place. With careful management the service was delivered through every school holiday on a limited basis.

Support from funders including UK Youth and the Local Authority enabled the service to cover the extra costs of Covid measures.

Funding from LNER enabled Covid secure outings, when safe to do so, to ensure disabled children had opportunities to re-engage with activities such as farm trips, travel training and trampolining.

### The Independent Living Hub

The service continued to offer a safe service for small groups. Many people who had previously attended regularly were facing isolation and raised anxiety and mental health issues and were in need of face to face support to prevent a crisis. The DAD accessible vehicle was able to provide transport in a Covid secure way and enable people to access the service. The Hub was able to continue to support disabled people to develop new skills, have access to education, leisure and social activities

### Direct Payments Support Service

Was at the forefront of supporting disabled people at the start of the first lockdown assisting employers to source essential Personal Protective Equipment, understand the options for Personal Assistants including furlough, sickness, dealing with shielding and other changes to Government schemes. Delivering payroll support throughout the pandemic has been a critical service to ensure employers could continue to access support. The service was also instrumental in the vaccine roll out to Personal Assistants as part of the social care workforce.

The service continued to cover Darlington, Redcar and Cleveland and included support for people to be employers (recruitment, insurance, payroll and management of finance). DAD was unfortunately not in a position to submit a bid to continue supporting people in Middlesbrough after June 2021. Despite the pandemic we were able to develop a new online training offer for Employers with support from Skills for Care which also included Infection Control training for Employers and Personal Assistants.

### Information Provision

Information provision has been critical throughout the pandemic to ensure disabled people and carers could access the right support, have the Government Guidance explained and provide essential support to keep people safe. DAD still aims to be the first point of contact for disabled people and carers despite no specific funding available for the service we continue to deal with any request for information from disabled people and carers. The enquiries as a result of the pandemic increased demand by 65% and have continued to remain at higher levels across all areas including housing, benefits, transport, education and equipment.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Self Advocacy

Peoples Parliament, as the voice of people with a learning impairment in Darlington, were able to again meet face to face and successfully campaigned for the re-establishment of the Learning Impairment Network in Darlington to ensure that issues affecting people can be addressed. DAD will be supporting the group with the facilitation of the meetings.

## ACHIEVEMENTS AND PERFORMANCE (continued)

### Impact and outcomes

The pandemic brought into sharp focus the value of a local user led organisation. DAD was able to quickly mobilise support to those who were most in need, we offered a check in service to everyone on our database through the new Keeping People Connected service to ensure that everyone had support, those who were isolated were identified and given targeted support and social media was used to reach out to any disabled person locally who needed support. As Keeping People Connected came to an end in March 2022 transition support had been developed for those who needed it through the 3 R's programme for people who continued to be at risk or felt unsafe and lacking in confidence due to increased anxiety.

Most significantly demand for our services, in line with the picture across the voluntary and community sector, has continued to increase. Compared to pre pandemic levels referrals have increased by 30% equivalent to almost 500 additional people who have received support. Hours of support delivered through the Advocacy service have increased by 3000 hours and across the organisation there has been an average increase of 70 hours per week. This is all made possible by the brilliant staff and volunteer team that are committed to supporting people to have independence, choice and control.

Over the 12 months we have;

Continued to support people across a wide geographical area including Tees Valley, Co Durham, North Yorkshire and the wider North east region.

Kept people safe through continued testing for Covid, promotion and uptake of vaccination and booster programmes, flexible support and accessible information providing Covid related support in addition to our usual services.

Delivered playschemes during school holidays and restarted Monday evening after school sessions, thanks to funding from Children in Need, ensuring children and young people impacted by the isolation of missing school and social activities were able to have fun and provide parents with a much needed break.

Provided accessible transport to enable people to attend the Independent Living Hub safely with stringent Covid measures in place ensuring people felt safe to travel.

Worked with numerous organisations locally and regionally to ensure that people were supported throughout the pandemic and ongoing lockdowns.

Over 60% of people who received information felt this had enabled them to be more independent and have more choice and control over their lives.

We continued to support people of all ages from 4 to 100, regardless of impairment. A high percentage of those receiving advocacy support are older people who require support in care homes. Significant numbers of people experiencing mental ill health are also supported via the Advocacy project. A significant number of carers are supported through the Short Breaks contract, the Direct Payment Support Service. The ChYPS service had 135 children and young people registered to receive support through after school and holiday schemes.

High standards of governance were maintained and improved with the achievement of the CHAS enhanced quality mark and the maintenance of the Investors in People award.

## FINANCIAL REVIEW

### Review of financial activities and affairs

The financial affairs of the Association were managed by a Trustee sub-committee which met throughout the year and reported to the Trustees.

The last financial year could have been the 'perfect storm' of a huge rise in demand with insufficient resources or reserves. However, many funders rose to the challenge of supporting the sector with the speed that was needed. We are immensely thankful to County Durham Community Foundation, Inclusion North (with funding from the Integrated Care System) and TEWV for enabling us to continue to support people through Keeping People Connected and the 3R's project to ensure people could regain their confidence and feel safe in going back out into the community.

The support for core funding during the pandemic fortunately put the organisation on a secure footing to withstand the ongoing challenges and remain resilient as the Cost of Living Crisis begins to impact on all organisations. The support received form the Local Authority, through the Infection Control Fund, has ensured that the organisation could cope with the additional ongoing costs of dealing with Covid such as staff capapcity, testing, provision of PPE, increasing costs of insurance, fuel, utilities etc to continue to deliver essential support to disabled people and carers at a critical time.

The incoming resources for the 12 month period amounted to £1,107,648 of which £94,723 was for restricted projects and £1,012,925 was attributable to general funds before expenditure.

### Reserves policy

The Trustees established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended in general funds. This is the level assessed by Trustees that would enable the organisation to manage risks associated with a sudden loss of funding. Trustees agreed that a Designated Fund will be established to support un-met need and essential development. The level of free reserves at the year end is £402,231.

Contracts were in place with Darlington, Middlesbrough, Redcar and Cleveland Councils and the Clinical Commissioning Group. Grants were received from Police Crime and Victims Commissioner, Skills for Care, Youth Investment Fund, Children in Need, Durham Community Foundation, Sports England, the Disabled People's Organisation National Emergency Fund, DBC Infection Control Fund, LNER, TEWV, Inclusion North and Learning Disability England.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2022

### Future plans

We are fully committed to continuing our strategy of operating as a Centre for Independent Living across Tees Valley. Advocacy provision is well established across the whole of Tees Valley and we will continue to support people across Darlington, Redcar and Cleveland to access Direct Payments with the wide range of support including payroll and Managed Accounts. Work to support people with Personal Health Budgets who wish to be Employers is also continuing. The renewal of contracts with Darlington Borough Council and Redcar and Cleveland Council to deliver the Direct Payments Support Service, both confirmed by June 2022, will enable us to build on current provision in both of those areas.

The Advocacy service continues to grow and we are working hard to ensure that we provide a high quality service across the Tees Valley. The staff team has been expanded to ensure we have capacity and we are working alongside partners across the Region to ensure that people have the support they need and demonstrate the difference that good advocacy support can make to someone's life. We are involved in some innovative work with regional partners in the Good Life Collaborative. Funding from Learning Disability England is enabling partners to work with individuals to challenge the barriers they face having to live in long term hospitals and institutions as a result of no other options being available to them.

In Darlington we have worked with the Council to re establish the Learning Impairment Network, facilitating the network to ensure local people have a voice and tackle the issues important to them.

A jointly funded post with the Council via The Towns Fund is also being developed to ensure that the Town continues to have a reputation for excellent accessibility has also been agreed to support the work of The Access Interest Group.

To cope with increasing demand and pressures the Trustees have confirmed a re structure of Management functions to provide more capacity, reducing the hours of the Chief Executive and increasing the Senior Management team to include the Deputy Chief Executive and three Senior Managers along with increased HR support within our Business Support Officers role. These changes will be implemented in the coming months.

The challenges ahead in relation to the increasing costs of living will impact on the organisation and most importantly on those we support, disproportionately. This is in addition to the ongoing impact still being experienced by many from the pandemic. We will be working closely with partners wherever possible to mitigate the negative impacts and support disabled people and carers wherever possible.

DAD wish to thank all funders and supporters of the organisation. In particular our amazing staff team and the many people who give hours of their time, expertise, skills and knowledge to ensure that DAD continues to be a successful organisation. Volunteers work at all levels of the organisation. As a User Led Organisation, disabled people and carers volunteer as Trustees and others work across all projects which DAD operates. Volunteers are the backbone of the organisation and our thanks and appreciation go to all of them.

DAD will continue to ensure that the organisation has a strong presence going forward, promoting the organisation as a Centre for Independent Living available to support all disabled people and carers.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DAD has been a registered charity since 1986 and in June 2008 the unincorporated Charity transferred to a Company Limited by Guarantee, as defined by the Companies Act 2006, and a Registered Charity.

As a user led organisation DAD consulted and involved members, people who use our services, staff and volunteers in developing the Memorandum and Articles that now govern the organisation. The charity is controlled by its governing document that ensures the organisation is user led, requiring a minimum of 75% of Trustees to be disabled people.

The current legal structure provides a strong basis to secure tenders for services and ensure that disabled people and carers can govern, develop and run the services they identify are needed to ensure independence, choice and control.

#### Methods of appointment or election of Trustees

The Trustees are appointed on a three-year rotation to govern the business of the association. Members at the Annual General Meeting approve the appointment of Trustees as Directors of the Company. The general membership includes individual disabled people and carers, representatives from local groups and the local organisations. The membership structure also ensures that a majority are disabled people. The Chairperson or the Vice Chairperson and either the Secretary or Honorary Treasurer must be a disabled person. The Memorandum and Articles allows for up to nine Trustees.

#### Organisational structure

The Trustees met 7 times during the period of this report and various sub committees including policy, finance and health and safety, met between those meetings and reported to the Trustees.

To ensure the Association has the capacity to develop and address the many changes the organisation faces, operational responsibility is delegated to a Senior Management Team led by a full time Chief Executive. This team oversees the day to day running of the organisation including 8 full time and 57 part time or temporary staff and 20 volunteers.

#### Policies adopted for the induction and training of Trustees

Trustees, as Directors of the Company, regularly discuss their responsibilities as Company Directors and understand them. New Directors receive an induction to the organisation, including a copy of the Charities Commission guide for Trustees, information on charity accounting and the organisation's policies and procedures. All Trustees undertake a Disclosure and Barring Service check. Trustees undertake additional training as appropriate.

## STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

### Risk management

The Trustees have examined the major strategic, business and operational risks facing the organisation and systems have been established to monitor and review these risks. Trustees purchase an external advisory and insurance service to ensure Health and Safety and Personnel risks are minimised. DAD was delighted to again receive recognition as an Investor in People's organisation for our support and development of staff and volunteers. An Employee Assistance Programme is provided for employees and volunteers to speak to accredited counsellors via a confidential telephone support line. This also includes financial and legal support and an online interactive mental fitness tool.

Finance systems and reporting are also regularly reviewed to ensure compliance. Specialist advice is sought from DAD's accountants when required. Reports identifying risks are also considered by Trustees at their meetings throughout the year.

A full review of insurance requirements is conducted regularly and the necessary cover purchased with support from a specialist broker. This year has seen costs in this area increase significantly as Charities are seen as higher risk organisations following the pandemic.

### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 MARCH 2022

### Auditors

The auditors, Clive Owen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 16.01.2023
and signed on their behalf by:

**Mr J Hutchinson**
Trustee

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY

### Opinion

We have audited the financial statements of Darlington Association on Disability (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

### Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We undertake the following procedure to identify and respond to these risk of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Trust. We communicated identified laws and regulations throughout the audit team and remained alert to any indications on non-compliance throughout the audit. We determined the most significant of these to be around safeguarding, disability law, employment law, charity law, company law, health and safety law, regulations, taxation law and GDPR.
- Enquiry of directors and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of Board minutes and correspondence with regulators.
- Enquiry of directors and management as to areas of the financial statements susceptible to fraud and how those risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The further removed non-compliance with law and regulations is from the events and transactions reflected in the financial statement, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentation, or override of inter controls.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DARLINGTON ASSOCIATION ON DISABILITY (CONTINUED)

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

C P Beaumont

Christopher Beaumont BA(Hons) BFP FCA DChA (Senior Statutory Auditor)
for and on behalf
Clive Owen LLP
Chartered Accountants & Statutory Auditors
140 Coniscliffe Road
Darlington
County Durham
DL3 7RT

Date: 19/1/23

Clive Owen LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## DARLINGTON ASSOCIATION ON DISABILITY

**(A Company Limited by Guarantee)**

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | **12,822** | **-** | **12,822** | *3,296* |
| Charitable activities | 5 | **1,000,069** | **94,723** | **1,094,792** | *1,179,012* |
| Investments | 6 | **34** | **-** | **34** | *36* |
| **Total income** | | **1,012,925** | **94,723** | **1,107,648** | *1,182,344* |
| **Expenditure on:** | | | | | |
| Raising funds | 7 | **24,540** | **-** | **24,540** | *23,682* |
| Charitable activities | 8 | **982,777** | **93,748** | **1,076,525** | *981,251* |
| **Total expenditure** | | **1,007,317** | **93,748** | **1,101,065** | *1,004,933* |
| **Net movement in funds** | | **5,608** | **975** | **6,583** | *177,411* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **400,763** | **383** | **401,146** | *223,735* |
| Net movement in funds | | **5,608** | **975** | **6,583** | *177,411* |
| **Total funds carried forward** | | **406,371** | **1,358** | **407,729** | *401,146* |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 37 form part of these financial statements.

**DARLINGTON ASSOCIATION ON DISABILITY**

**(A Company Limited by Guarantee)**
**REGISTERED NUMBER: 06688735**

## BALANCE SHEET
## AS AT 31 MARCH 2022

| | Note | | 2022 £ | | *2021 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 14 | | **4,140** | | *6,291* |
| | | | **4,140** | | *6,291* |
| **Current assets** | | | | | |
| Debtors | 15 | **152,167** | | *190,826* | |
| Cash at bank and in hand | | **431,065** | | *311,224* | |
| | | **583,232** | | *502,050* | |
| Creditors: amounts falling due within one year | 16 | **(179,643)** | | *(107,195)* | |
| **Net current assets** | | | **403,589** | | *394,855* |
| **Total assets less current liabilities** | | | **407,729** | | *401,146* |
| **Net assets excluding pension asset** | | | **407,729** | | *401,146* |
| **Total net assets** | | | **407,729** | | *401,146* |
| **Charity funds** | | | | | |
| Restricted funds | 17 | | **1,358** | | *383* |
| Unrestricted funds | 17 | | **406,371** | | *400,763* |
| **Total funds** | | | **407,729** | | *401,146* |

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on
16 January 2023 and signed on their behalf by:

## BALANCE SHEET (CONTINUED)
## AS AT 31 MARCH 2022



**Mr J Hutchinson**
Trustee

The notes on pages 22 to 37 form part of these financial statements.

## DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 MARCH 2022

| | 2022<br>£ | *2021*<br>*£* |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net cash used in operating activities | **119,807** | *116,457* |
| **Cash flows from investing activities** | | |
| Interest received | **34** | *36* |
| Purchase of tangible fixed assets | **-** | *(80)* |
| **Net cash provided by/(used in) investing activities** | **34** | **(44)** |
| **Cash flows from financing activities** | | |
| **Net cash provided by financing activities** | **-** | **-** |
| **Change in cash and cash equivalents in the year** | **119,841** | **116,413** |
| Cash and cash equivalents at the beginning of the year | **311,224** | *194,811* |
| **Cash and cash equivalents at the end of the year** | **431,065** | *311,224* |

The notes on pages 22 to 37 form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 1. General information

Darlington Association on Disability is a charitable company limited by guarantee, registered in England and Wales. The charitable company's numbers and registered office can be found in the Report of the Trustees.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Darlington Association on Disability 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.

#### 2.2 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.

Income from charitable activities includes income recognised as earned where the related services are provided under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in funding is subject to specific performance conditions. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants for future periods, as specified by the donor, are deferred to the period for which they are receivable.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

## 2. Accounting policies (continued)

### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 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.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|---|---|
| Accessable transport vehicle | - 25% (charged to the General Fund and included in management and administration costs) |
| Resource equipment and furnishings for Independent Living Hub | - 25% and 50% (charged to the ILH Equipment Fund and included in expenditure on charitable objects) |
| Motor vehicles | - 20% |
| Office equipment and computer equipment | - 25% and 50% (charged to the General Fund and included in management and administration costs) |
| Office equipment and computer equipment | - 25% (charged to the Carers' Support Project or the Direct Payments Support Service and included in expenditure on charitable objects) |
| Play equipment for DASH | - 25% (charged to the DASH Equipment Fund and included in expenditure on charitable objects) |

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2. Accounting policies (continued)

### 2.8 Operating leases

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

### 2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

### 2.11 Irrecoverable VAT

The charity is partially exempt for VAT and input VAT not recoverable is charged to management and administration costs.

## 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Bad debt provision:
The Trust have included provision for bad and doubtful debts. Debtors considered to be bad are provided in full, the total bad debt provision at 31 March 2022 and 2021 is £3,742.

Deferred income:
The Trust recognises income in the period to which it relates by determining the stage in which grant terms and spend have been acheived, deferring grants within the correct periods, the deferred income at 31 March 2022 is £111,206 (2021: £62,623).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 4. Income from donations and legacies

| | Unrestricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|
| Donations | 12,822 | **12,822** | *3,296* |
| *Total 2021* | *3,296* | *3,296* | |

### 5. Income from charitable activities

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|
| Tees Authorities | 728,983 | - | **728,983** | *745,376* |
| Access to Work | 71,139 | - | **71,139** | *48,554* |
| Children in Need | - | 3,753 | **3,753** | - |
| ILH | 161,492 | - | **161,492** | *110,290* |
| Skills for Care | - | 9,583 | **9,583** | *10,000* |
| Other | 38,455 | 81,387 | **119,842** | *264,792* |
| **Total 2022** | 1,000,069 | 94,723 | **1,094,792** | *1,179,012* |
| *Total 2021* | *1,040,548* | *138,464* | *1,179,012* | |

Included within "Other" is £31,500 (2021: £49,000) for Infection Control, £38,509 (2021: £Nil) for Chyps & Dash, £28,155 (2021: £Nil) from LNER, £Nil (2021: £42,396) for Covid Support Rausling Trust, £Nil (2021: £50,754) for Covid Support Lottery and £21,678 (2021: £122,642) other income from charitable activities.

### 6. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|
| Bank interest | 34 | **34** | *36* |
| *Total 2021* | *36* | *36* | |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 7. Expenditure on raising funds

**Raising donations and legacies**

| | Unrestricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|
| Staff costs | 24,540 | **24,540** | *23,682* |
| *Total 2021* | *23,682* | *23,682* | |

### 8. Analysis of expenditure on charitable activities

**Summary by fund type**

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|
| Charitable Activities | 982,777 | 93,748 | **1,076,525** | *981,251* |
| *Total 2021* | *843,170* | *138,081* | *981,251* | |

### 9. Analysis of expenditure by activities

| | Direct costs 2022 £ | Support costs 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|
| Charitable Activities | 996,619 | 79,906 | **1,076,525** | *981,251* |
| *Total 2021* | *905,024* | *76,227* | *981,251* | |

## 9. Analysis of expenditure by activities (continued)

### Analysis of direct costs

| | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|
| Staff costs | **748,012** | *693,807* |
| Depreciation | **2,151** | *2,137* |
| Activities and events | **6,769** | *5,666* |
| Advertising | **1,245** | *55* |
| Equipment purchased | **28,118** | *41,983* |
| DBS checks | **3,919** | *3,688* |
| Heat and light | **13,064** | *8,122* |
| Insurance | **8,832** | *6,198* |
| Travel expenses | **30,127** | *7,055* |
| Postage, printing and stationery | **15,149** | *7,808* |
| Rent and rates | **48,222** | *61,218* |
| Repairs and renewals | **22,368** | *20,006* |
| Room hire costs | **4,581** | *1,500* |
| Telephone | **11,414** | *14,077* |
| Training | **12,331** | *14,262* |
| Project expenses | **3,640** | *2,036* |
| Irrecoverable VAT | **12,035** | *12,085* |
| Bad debt | **1,505** | *(5,598)* |
| Agency costs | **20,564** | *3,306* |
| Other sundry costs | **2,573** | *5,613* |
| | **996,619** | *905,024* |

## 9. Analysis of expenditure by activities (continued)

### Analysis of support costs

| | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|
| Staff costs | **56,805** | *58,667* |
| Governance costs | **23,101** | *17,560* |
| | **79,906** | *76,227* |

## 10. Governance costs

| | 2022 £ | *2021 £* |
|---|---|---|
| Auditors' remuneration | **5,330** | *4,100* |
| Accountancy and legal fees | **17,771** | *13,460* |
| | **23,101** | *17,560* |

## 11. Net income/(expenditure)

| | 2022 £ | *2021 £* |
|---|---|---|
| Auditors' remuneration | **5,330** | *4,100* |
| Depreciation - owned assets | **2,151** | *2,137* |
| Operating lease payments | **47,267** | *53,978* |

## 12. Staff costs

| | 2022 £ | *2021 £* |
|---|---|---|
| Wages and salaries | **761,445** | *713,975* |
| Social security costs | **48,691** | *42,767* |
| Pension costs | **19,221** | *19,414* |
| | **829,357** | *776,156* |

## 12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2022<br>No. | *2021*<br>*No.* |
|---|---|---|
| Governance | **5** | *5* |
| Project co-ordinators | **2** | *3* |
| Support workers | **58** | *51* |
| | **65** | *59* |

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration of key management personnel in the year was £117,972 (2021: £129,863) which included employers' pension contributions of £3,539 (2021: £3,429).

## 13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee *(2021 - £20 to 1 Trustee)*.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 14. Tangible fixed assets

| | Motor vehicles £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|---|---|---|---|---|
| **Cost or valuation** | | | | |
| At 1 April 2021 | **28,282** | **2,968** | **12,685** | **43,935** |
| At 31 March 2022 | **28,282** | **2,968** | **12,685** | **43,935** |
| **Depreciation** | | | | |
| At 1 April 2021 | **28,282** | **2,888** | **6,474** | **37,644** |
| Charge for the year | **-** | **80** | **2,071** | **2,151** |
| At 31 March 2022 | **28,282** | **2,968** | **8,545** | **39,795** |
| **Net book value** | | | | |
| At 31 March 2022 | **-** | **-** | **4,140** | **4,140** |
| *At 31 March 2021* | *-* | *80* | *6,211* | *6,291* |

### 15. Debtors

| | 2022 £ | *2021 £* |
|---|---|---|
| **Due within one year** | | |
| Trade debtors | **135,943** | *181,777* |
| Other debtors | **27** | *113* |
| Prepayments and accrued income | **16,197** | *8,936* |
| | **152,167** | *190,826* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 16. Creditors: Amounts falling due within one year

| | 2022 £ | *2021 £* |
|---|---|---|
| Trade creditors | **14,174** | *14,117* |
| VAT | **11,701** | *8,638* |
| Other taxation and social security | **17,128** | *12,722* |
| Other creditors | **3,996** | *4,095* |
| Accruals and deferred income | **132,644** | *67,623* |
| | **179,643** | *107,195* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 17. Statement of funds

**Statement of funds - current year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| **Designated funds** | | | | |
| New Development Investment & Efficiencies | 80,000 | - | (7,807) | 72,193 |
| Keep People Connected | 30,000 | - | - | 30,000 |
| | 110,000 | - | (7,807) | 102,193 |
| **General funds** | | | | |
| General Fund | 290,763 | 1,012,925 | (999,510) | 304,178 |
| **Total Unrestricted funds** | 400,763 | 1,012,925 | (1,007,317) | 406,371 |
| **Restricted funds** | | | | |
| Children in Need | - | 3,753 | (2,833) | 920 |
| Skills for Care | 383 | 9,583 | (9,583) | 383 |
| Infection Control | - | 31,500 | (31,445) | 55 |
| TEW | - | 9,504 | (9,504) | - |
| LNER | - | 28,155 | (28,155) | - |
| Disability Action | - | 4,765 | (4,765) | - |
| Sports England | - | 6,808 | (6,808) | - |
| Learning Disability England | - | 655 | (655) | - |
| | 383 | 94,723 | (93,748) | 1,358 |
| **Total of funds** | 401,146 | 1,107,648 | (1,101,065) | 407,729 |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 17. Statement of funds (continued)

**Statement of funds - prior year**

| | *Balance at 1 April 2020* £ | *Income* £ | *Expenditure* £ | *Transfers in/out* £ | *Balance at 31 March 2021* £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| **Designated funds** | | | | | |
| New Development Investment & Efficiencies | - | - | - | *80,000* | *80,000* |
| Keep People Connected | - | - | - | *30,000* | *30,000* |
| | - | - | - | *110,000* | *110,000* |
| **General funds** | | | | | |
| General Fund | *223,735* | *1,043,880* | *(866,852)* | *(110,000)* | *290,763* |
| **Total Unrestricted funds** | *223,735* | *1,043,880* | *(866,852)* | - | *400,763* |
| **Restricted funds** | | | | | |
| Skills for Care | - | *10,000* | *(9,617)* | - | *383* |
| UK Youth | - | *17,485* | *(17,485)* | - | - |
| Infection Control | - | *49,000* | *(49,000)* | - | - |
| Covid Support Rausling Trust | - | *42,396* | *(42,396)* | - | - |
| LNER | - | *8,697* | *(8,697)* | - | - |
| Disability Action | - | *8,736* | *(8,736)* | - | - |
| Sports England | - | *2,150* | *(2,150)* | - | - |
| | - | *138,464* | *(138,081)* | - | *383* |
| **Total of funds** | *223,735* | *1,182,344* | *(1,004,933)* | - | *401,146* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 17. Statement of funds (continued)

Movements on individual funds are shown above. The purpose of each fund is as follows:

General Fund - This fund meets all the general operating costs of the charity. Transfers are made from the general fund to restricted funds to cover subsidies to particular projects as agreed by the trustees.

Children in Need - supporting the development of weekly out of school activities.

Skills for Care - training programmes to support employers and their Personal Assistants who use a Personal Budget to meet their health and social care needs.

Infection Control – support for the additional costs of the pandemic to control infection.

TEW- funding for The 3R's project - to support people to regain lost skills, confidence and independence to return to their lives pre COVID.

LNER – supporting disabled people to access transport and new opportunities.

Disability Action – an emergency grant to support Information and Advice throughout the pandemic.

Sports England – supporting activities to maintain good physical and mental health for disabled people and carers.

Learning Disability England Funding – to fund advocacy support to people in long term mental health hospitals.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 18. Summary of funds

**Summary of funds - current year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|
| Designated funds | **110,000** | **-** | **(7,807)** | **102,193** |
| General funds | **290,763** | **1,012,925** | **(999,510)** | **304,178** |
| Restricted funds | **383** | **94,723** | **(93,748)** | **1,358** |
| | **401,146** | **1,107,648** | **(1,101,065)** | **407,729** |

**Summary of funds - prior year**

| | *Balance at 1 April 2020 £* | *Income £* | *Expenditure £* | *Transfers in/out £* | *Balance at 31 March 2021 £* |
|---|---|---|---|---|---|
| Designated funds | - | - | - | *110,000* | *110,000* |
| General funds | *223,735* | *1,043,880* | *(866,852)* | *(110,000)* | *290,763* |
| Restricted funds | - | *138,464* | *(138,081)* | - | *383* |
| | *223,735* | *1,182,344* | *(1,004,933)* | - | *401,146* |

### 19. Analysis of net assets between funds

**Analysis of net assets between funds - current year**

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 4,140 | - | **4,140** |
| Current assets | 581,874 | 1,358 | **583,232** |
| Creditors due within one year | (179,643) | - | **(179,643)** |
| **Total** | 406,371 | 1,358 | **407,729** |

## 19. Analysis of net assets between funds (continued)

**Analysis of net assets between funds - prior year**

| | *Unrestricted funds 2021* £ | *Restricted funds 2021* £ | *Total funds 2021* £ |
|---|---|---|---|
| Tangible fixed assets | *6,291* | - | *6,291* |
| Current assets | *501,667* | *383* | *502,050* |
| Creditors due within one year | *(107,195)* | - | *(107,195)* |
| **Total** | *400,763* | *383* | *401,146* |

## 20. Reconciliation of net movement in funds to net cash flow from operating activities

| | **2022** £ | *2021* £ |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **6,583** | *177,411* |
| **Adjustments for:** | | |
| Depreciation charges | **2,151** | *2,137* |
| Interest received | **(34)** | *(36)* |
| Decrease/(increase) in debtors | **38,659** | *(75,807)* |
| Increase in creditors | **72,448** | *12,752* |
| **Net cash provided by operating activities** | **119,807** | *116,457* |

## 21. Analysis of cash and cash equivalents

| | **2022** £ | *2021* £ |
|---|---|---|
| Cash in hand | **431,065** | *311,224* |
| **Total cash and cash equivalents** | **431,065** | *311,224* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 22. Analysis of changes in net debt

| | At 1 April 2021 | Cash flows | At 31 March 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 311,224 | 119,841 | 431,065 |
| | 311,224 | 119,841 | 431,065 |

### 23. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 | *2021* |
|---|---|---|
| | £ | *£* |
| Not later than 1 year | 792 | *792* |
| Later than 1 year and not later than 5 years | 1,584 | *2,376* |
| | 2,376 | *3,168* |

### 24. Related party transactions

During 2021 the charity reimbursed L Tinkler, Chief Executive Officer. Due to the pandemic L Tinkler purchased mobile phones for use by the staff on her personal credit card. This has now been reimbursed. The value was £1,189.