

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

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

**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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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:

A handwritten signature in dark ink, appearing to read 'J Hutchinson', written over a horizontal line.

Mr J Hutchinson
Trustee

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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 internal 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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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:

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

A handwritten signature in black ink, appearing to read 'J Hutchinson', with a long horizontal flourish extending to the right.

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 £	2023 £
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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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 achieved, deferring contracts within the correct periods, the deferred income at 31 March 2024 is £66,044 (2023: £46,427).

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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
<i>Total 2023</i>	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
<i>Total 2023</i>	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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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
	<u>514</u>	<u>514</u>	
<i>Total 2023</i>			

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
	<u>1,101,408</u>	<u>145,141</u>	<u>1,246,549</u>	
<i>Total 2023</i>				

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
	<u>1,086,860</u>	<u>159,689</u>	<u>1,246,549</u>	
<i>Total 2023</i>				

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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 £	<i>Total funds 2023 £</i>
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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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 £	<i>Total funds 2023 £</i>
Staff costs	126,964	132,116
Governance costs	25,562	27,573
	152,526	159,689

9. Governance costs

	2024 £	<i>2023 £</i>
Auditors' remuneration	10,000	10,969
Accountancy and legal fees	15,562	16,604
	25,562	27,573

10. Net income/(expenditure)

	2024 £	<i>2023 £</i>
Auditors' remuneration	10,000	10,969
Depreciation - owned assets	2,069	2,071
Operating lease payments	889	1,408

11. Staff costs

	2024 £	<i>2023 £</i>
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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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	2023
	No.	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).

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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
	<u>96,185</u>	<u>-</u>	<u>(4,211)</u>	<u>91,974</u>
General funds				
General Fund	333,042	1,286,680	(1,239,849)	379,873
	<u>429,227</u>	<u>1,286,680</u>	<u>(1,244,060)</u>	<u>471,847</u>
Total Unrestricted funds				
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)	-

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
Designated funds				
New Development Investment & Efficiencies	72,193	-	(2,839)	69,354
Keep People Connected	30,000	-	(3,169)	26,831
	<u>102,193</u>	<u>-</u>	<u>(6,008)</u>	<u>96,185</u>
General funds				
General Fund	304,178	1,124,264	(1,095,400)	333,042
Total Unrestricted funds	<u>406,371</u>	<u>1,124,264</u>	<u>(1,101,408)</u>	<u>429,227</u>
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)	-
	<u>1,358</u>	<u>146,284</u>	<u>(145,141)</u>	<u>2,501</u>
Total of funds	<u><u>407,729</u></u>	<u><u>1,270,548</u></u>	<u><u>(1,246,549)</u></u>	<u><u>431,728</u></u>

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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

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 prescribers.

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.

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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
	<u>431,728</u>	<u>1,514,730</u>	<u>(1,449,611)</u>	<u>496,847</u>

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
	<u>407,729</u>	<u>1,270,548</u>	<u>(1,246,549)</u>	<u>431,728</u>

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	<u>471,847</u>	<u>25,000</u>	<u>496,847</u>

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

**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

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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	<u>429,227</u>	<u>2,501</u>	<u>431,728</u>

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	<u>(44,117)</u>	<u>15,468</u>

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	405,363	447,047
Total cash and cash equivalents	<u>405,363</u>	<u>447,047</u>

DARLINGTON ASSOCIATION ON DISABILITY
(A Company Limited by Guarantee)

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
	<u>447,047</u>	<u>(41,684)</u>	<u>405,363</u>

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
	<u>2,092</u>	<u>3,404</u>

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.

