



DISABILITY STOCKPORT CIO
(A charitable incorporated organisation)
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity Number 1133529

Company Number CEO16638

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**DISABILITY STOCKPORT CIO
CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES

Nick Clarke
Darren Dalby-Oldham (Re-appointed 19/12/23)
Anthony Egan (Treasurer)
Barbara Grenfell (Vice Chair)
Christine Mather
Dr Stephen Moran
Robert Newcombe (Re-appointed 19/12/23)
Carl Schoolden (Re-appointed 19/12/23)
Gary Wells
Peter Wilkins (Chair)

CHIEF EXECUTIVE

Jane Bartlett

**CHARITY NUMBER
COMPANY NUMBER**

1133529
CEO16638

**REGISTERED OFFICE
PRINCIPAL PLACE OF BUSINESS**

23 High Street
Stockport
SK1 1EG

AUDITORS

Tree Accountancy Limited
Chartered Certified Accountants & Registered Auditors
Eastgate
2 Castle Street
Manchester
M3 4LZ

LEGAL ADVISERS

Stockport Legal Services,
Town Hall,
Stockport SK1 3XE

BANKERS

CAF Bank Ltd
PO Box 861
Ipswich
IP1 9LW

The Co-operative bank
1 St Peters Square
Stockport
SK1 1NX

**DISABILITY STOCKPORT CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CHAIRMAN'S FOREWORD

By Peter Wilkins

Hello everyone.

Once again, the time has come for me to write my message for the Annual Report. It doesn't seem like a year since I wrote the previous one.

It has been a very good and eventful year for Disability Stockport.

We were granted 3-year Lottery funding to continue to provide crisis and autism support.

Our Primus Day service has returned to pre-covid numbers and continues to attract new members. I continue to receive good reports on how much members enjoy Primus.

Following our involvement with Pilot Light over the last couple of years when we had regular meetings with them, we have had continued support from Garfield Weston (in the form of grant funding for our independent living services).

We have provided cost of living support to many through the household support fund and are pleased that we have been a trusted partner in the scheme to ensure vulnerable households benefit from the support fund.

I am continuing to enjoy my time as Chairman and thank the Board of Trustees for their support and for the work they do for the organisation throughout the year, whether it be their attendance at Board meetings, or their involvement in the various aspects of Disability Stockport.

I would also like to thank management and staff for their dedication to our organisation, and for the continued high standard of work which they do.

My thanks also go to our members who help make Disability Stockport the fine organisation that it is. I am proud and honoured to be your Chairman.

Best wishes


Peter Wilkins
Chairman

**Disability Stockport CIO
Charity Number 1133529
Company Number CEO16638**

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Directors, who are the trustees of the charity, present their annual report and the audited financial statements for the year ended March 31, 2024.

REPORTING FRAMEWORK

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is a charitable incorporated organisation and is governed by its constitution dated February 1 2019 incorporating amendment passed 19 August 2020 effective from 22 August 2020 when Charity Commission consent was received. The Charity was previously a company limited by guarantee, registered at Companies House and was governed by its Memorandum and Articles dated November 2 2009. It converted to a CIO on February 1 2019, and retained its registration with the Charity Commission.

Membership of the charity is open to any adult resident primarily, but not exclusively, in the Metropolitan Borough of Stockport who has a disability or an interest in disability matters and is approved by the Trustees. The Trustees have the powers to establish different classes of membership and in certain circumstances to remove a person from membership.

There are currently 63 members of the charity who, if the charity is wound up, have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Board of Trustees – composition and appointment

The number of Trustees must not be less than three or more than fourteen of whom not more than ten may be elected at a general meeting (the “elected Trustees”). All elected Trustees must be members of the charity.

One third of the elected Trustees must retire at each AGM, those longest in office retiring first. A retiring Trustee who remains qualified may stand again.

The Trustees may appoint any adult who is qualified to be a Trustee to fill a vacancy in their number or as an additional Trustee, but co-opted Trustees only hold office until the next AGM. A co-opted trustee does not necessarily need to be a member of the charity.

Trustee recruitment, induction, and training

The organisation has a defined process for recruiting and inducting members to the Board of Trustees and is led by the needs and skill requirements of the organisation. The induction process for any new Trustee comprises an initial meeting with the Chair and some of the trustees. The welcome pack includes a brief history of the Charity, copies of Committee and Sub Committee minutes the last three years of Annual Reports and Financial Statements, the Constitution and the Charity Commission's guidance – ‘The Essential Trustee: What You Need to Know’.

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Organisation

The Trustees as a body administer the Charity and they meet monthly.

The Trustees are assisted by the work of the following sub-groups: Finance, Governance and Policy, and Media & Marketing. These sub-groups meet bi-monthly, to discuss budgets, contracts and review and evaluate policies. The sub-groups have the power to co-opt or consult specialists as advisers. The following sub-groups are convened as and when required: Business and Project Development, Nominations and Recruitment, Training.

The day-to-day operations of the Charity are the responsibility of the Chief Executive Officer, to whom the Trustees delegate authority for operational matters including finance, employment and development, within the overall strategy agreed by the Trustees.

Volunteers – Impact/significance in the charity

Volunteers have always played a crucial role in the history of DS. Over the past year, they have contributed approximately 7,000 hours, equating to a financial saving of over £80,000 in equivalent wages. Their dedication and vital contributions ensure the smooth operation of our services and allow us to focus on delivering quality support.

Volunteers contribute not only financially but also by enhancing the quality of support with their diverse skills and experience. In return, they receive training, support, and feedback from members, fostering positive and rewarding relationships. Their involvement is essential for the operation of our social and support groups. For example, the 'Connect' social group and the autism social group depend on volunteers to host weekly meetings, enabling members to socialise, make new friends, and participate in informative sessions. Recently, a local Tai Chi group leader spoke to the autism social group about the benefits of Tai Chi and how to get involved. These groups aim to connect attendees with the community and provide social opportunities.

A notable initiative by one of our volunteers involved collaborating with The Light Cinema in Stockport to organize regular autism-friendly film screenings. The social groups vote on films, and volunteers support the screenings and arrange transport. This initiative has been highly successful, leading the cinema to offer weekly autism-friendly film screenings thanks to the volunteer's efforts. Additionally, DS offers placements for student social workers. This year, six students completed their placements, gaining a wide range of service experience that contributed towards their qualification. During their placements, DS benefits significantly from the projects they undertake.

Risk management

The Charity Trustees have carefully considered the major risks that Disability Stockport faces. They have reviewed these risks and established systems and procedures to manage them effectively.

A Risk Register, last reviewed in 2024, is maintained to identify the principal risks that could affect the Charity. These risks are categorised by their impact (low, medium, high) and their probability (low, medium, high). The Trustees recognise that the reduction in core grant support and the impending end of the current day service commissioning framework pose significant risks to the Charity's financial stability while it continues to meet the needs of its beneficiaries.

For each significant risk, the Trustees have outlined specific actions and a timeline to mitigate these risks. A Trustee or staff member has been assigned to oversee the implementation of these actions. All risks will be reviewed at least annually to ensure ongoing vigilance and responsiveness.

Trustees are covered by trustee indemnity insurance.

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

The object of the Charity is to relieve the needs of persons who have a disability, primarily but not exclusively in the Metropolitan Borough of Stockport.

To meet its objective, the Charity aims to:

- Provide information and advice on disability
- Raise awareness of issues and concerns of disabled people
- Advocate on behalf of disabled people and their families
- Monitor and evaluate services to disabled people
- Provide a range of services that help to meet the needs of disabled people
- Promote and provide opportunities for partnership working to assist disabled people

This is done through the provision of a range of services provided from its central premises in Stockport.

PUBLIC BENEFIT

The charity has had regard to the Charity Commission guidance on public benefit. We have a central location and fully accessible building that is both easy to reach and welcoming. This means that all our public services such as information, informal advocacy, and advice can encourage people to drop in and use our facilities, such as meeting rooms, interview rooms and training room.

DS is a major provider of training and placements for volunteers who have also used the training room for meetings and workshops.

Services currently available at our Independent Living Centre include several partner agencies co-located at 23 High Street. These are: EalCO (Ethnic and Community Support), Wellbeing Groups, Epilepsy Group, Autism Group, LGBT+ group, Krafty Knitters, Omni Music, Solidarity benefits form support, Stroke Information, Stockport Family Church, Stockport Pride, Talk Listen Change, The Proud Trust. Stockport Homes provide a drop-in service to provide housing advice.

EJ Trivett, OmniMusic CEO: "OmniMusic, a Stockport-based music and technology charity, is dedicated to breaking down barriers to music-making for disabled individuals and their supporters. We believe everyone has the right to participate in cultural expression and creativity. Our partnership programmes focus on person-centred approaches to help disabled individuals explore and showcase their musical talents. By using Assistive Music Technology (AMT) alongside traditional instruments, we ensure everyone can engage fully in creating music. We also offer training and resources to staff and caregivers, ensuring music remains a part of individuals' lives beyond our sessions.

Our collaboration with Disability Stockport CIO highlights our commitment to inclusivity and community engagement. Using their facilities, we provide reduced-rate sessions to Disability Stockport members and create a supportive environment for all participants to express themselves through music. We value Disability Stockport CIO's support and look forward to continuing our efforts to promote accessibility and empowerment in music education.

This partnership has also helped OmniMusic secure media coverage, new collaborations and leverage funding. This allows us to bring national music and technology organisations to Stockport, where they can develop their work and invest their talents in our local disabled community. These new alliances offer more diverse and innovative music-making experiences, enriching the lives of those we collectively serve."

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

CEO's Report on behalf of Trustees for the Year Ended 31 March 2024

It has been a year of remarkable growth, resilience, and unwavering dedication at Disability Stockport. As we reflect on the past twelve months, we celebrate our achievements and acknowledge the vital contributions of our supporters, funders, members, volunteers, and staff.

We are thrilled to announce that Disability Stockport was granted a three-year National Lottery funding package. This significant support enables us to continue providing our crucial crisis and autism services, ensuring positive outcomes for the individuals who rely on these programs. The Primus Day service has also seen substantial growth, now reaching pre-COVID attendance levels, a testament to its value and our team's hard work.

Our ongoing relationship with the Garfield Weston Foundation has been instrumental in advancing our Independent Living services through continued grant funding. The demand for crisis support has surged, and our team has been busier than ever. The National Lottery funding has been crucial in maintaining these vital services during these challenging times.

In response to the cost-of-living crisis, we have leveraged the UK Government Household Support Fund to provide essential assistance to over 600 individuals. As a trusted partner in distributing these funds, we have been able to alleviate some of the financial pressures faced by our vulnerable community members.

We are proud to report the expansion of our veteran support services, made possible by funding from the Armed Forces Covenant Trust. This year, we established a veteran autism support group in Stockport and Cheshire, alongside an active social group. These initiatives have significantly enhanced the support available to veterans in our area.

Our collaboration with Stockport Metropolitan Borough Council has continued to flourish, particularly through our joint social care charging project. This initiative ensures that individuals receiving social care charges get the support they need and can afford, aligning with our mission to provide comprehensive and accessible care. Additionally, we received funding from the GMCA WEA to enhance our adult learning opportunities. This investment in our training model and pathways will allow us to offer improved support and outcomes to our members and the broader community.

I would like to extend my heartfelt gratitude to everyone who contributes to Disability Stockport. Your loyalty, dedication, and enthusiasm are the pillars that uphold our mission. Together, we will continue to thrive, stay relevant, and provide the highest quality services to those who need them most.

We are especially proud of Sara Crookdake, our Stockport Centre for Independent Living Manager, who was awarded an MBE for her outstanding services to disabled people. This honour is a reflection of her exceptional commitment and the impact she has made in our community. Sara's achievement underscores the dedication and excellence that define Disability Stockport.

Jane Bartlett, CEO, Disability Stockport

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Primus

For over 40 years, Primus has been dedicated to providing daytime support for adults with physical, sensory, and learning disabilities. We are proud of our commitment to respecting and valuing the knowledge and experiences of disabled individuals, encouraging and enabling them to lead full, active, and meaningful lives as independently as possible.

Primus has continued to grow, achieving attendance levels comparable to those before the COVID-19 pandemic. We offer a variety of activities, including yoga, life skills training, and quiet spaces for relaxation.

Our members set personal goals such as becoming more independent, staying active, and maintaining good health. Activities are tailored to individual needs and interests, including walks to the town centre, tending to our allotment, cooking, and arts and crafts. The day centre operates six days a week: Monday to Friday from 9:30 am to 3:30 pm, and Saturday from 9:00 am to 3:00 pm. Participants can book the sessions they wish to attend.

Stockport Centre for Independent Living (SCIL)

DS offers a diverse range of support and services. The core aims of the Stockport Centre for Independent Living (SCIL) are to enable disabled people to maintain their independence, improve their life chances, and reduce social isolation.

Led by our inspirational SCIL manager, Sara Crookdake, who this year was awarded an MBE for services to disabled people, we celebrated this achievement with a trip to London for our members and supporters. This award is a testament to the dedication and contribution that DS makes to our community.

The SCIL team continues to support over 600 people each month through a range of services. Our offerings include Supported Living, Autism support, equality, peer support, outreach, money management, and crisis support. The demand for our services continues to rise as we respond to local needs and embrace new opportunities.

Over the past year, we have consistently developed our services and implemented sustainability initiatives. We express our gratitude to the National Lottery for continuing to support our vital work while we explore sustainable options to fund the increasing demand for our services.

As a trusted partner in Stockport, DS distributed hundreds of personalised UK Government household support fund awards, ensuring this support reached vulnerable households with disabilities or long-term health conditions. This initiative highlighted the need for ongoing support for vulnerable households, not only through assistance with energy, food, and other essential expenses but also with money management, budgeting, and debt and benefits advice to ensure they can access the services and equipment needed for a healthy life.

Stockport Council has extended our partnership agreement to continue offering a Social Care charging project, ensuring individuals receiving social care packages can access the support they need. We also continue to partner with the Stockport Support Hub and Pure Innovations to provide peer and home support to those in need in Stockport.

We remain a full member and co-chair of the Greater Manchester Disabled Person's Panel, which plays a crucial role in ensuring disabled people are involved and respected in all aspects of life.

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

We continue to invest in our employees and operate as a team to deliver high-quality wrap-around services to every individual we support. DS has a dedicated workforce committed to achieving the charity's objectives to a high standard. Working in collaboration with others, embracing new opportunities, and ensuring high-quality support remains our priority will ensure the continuation and evolution of SCIL.

Over the next year, we aim to further adapt, respond, and deliver a variety of improved and innovative services that achieve positive outcomes for the people we support.

DS continues to support an increasing number of people in crisis or significant distress. This includes individuals of all ages, genders, and backgrounds, with causes of crisis varying widely. Some are unable to leave their house due to panic attacks, are homeless, experiencing abuse, suffering from psychotic illness, undergoing relationship breakdowns, starving, or in financial crisis. Our main High Street building continues to offer a diverse range of community wellbeing groups.

Outreach Services

Our personalised service provides individuals with quality one-on-one interactions, increased chances to access a community of their choice, and opportunities to build new relationships. It has been noted that our outreach services have led to increased confidence and self-esteem among participants.

The complex outreach service has maintained momentum, supporting over 60 people per month. Our dedicated team works at full capacity to meet the rapid increase in demand for care and support. Dedicated Autism Support Workers continue to provide a preventative approach to the Autistic community of Stockport and the wider Greater Manchester area. Extending our services has been crucial in strengthening our ability to meet the escalating need in the area and address issues at the earliest possible stage.

Acknowledgements

DS is grateful to our donors and dedicated volunteers, whose contributions and time add immense value to our organisation and groups. We also thank everyone who has sponsored events on our behalf.

We appreciate the continued support of the Garfield Weston Foundation and the 12-month 'Pilotlight' mentoring programme, which resulted from winning charity of the year in 2022. With the support of Pilotlight mentors, we completed the programme, resulting in a full review of our charity, mission, and strategy. This led to a rebrand, featuring a new colourful logo that better represents our values and a strategic business plan to streamline our focus and align with our vision.

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Overview

Total income for the charity this year has seen an increase (20%) from the previous year by £231k to £1,373,729.

Of the income 35.7% (£491k) has been in the form of project and grant funding, compared to 25.9% previous year. Although Disability Stockport aims to achieve self-sustainability by 2030 and reduce reliance on grant funding, a significant portion (£406k) has been allocated to new projects, pilots, and initiatives that foster positive community impact.

Primus income has seen an increase in income from the previous year, as numbers continue to steadily grow, and the service has resumed pre-covid attendance levels. Primus Day Service accounts for almost 41% of the total 23/24 income.

Independent Living Services, outreach service income has increased by almost 23% compared to the previous year, partly due to a 10% increase in fees from the local authority. The Mills supported Living service continues to operate as budgeted with all 6 flats tenanted. The total income for all Independent Living Services 23/24 is £782.9k, compared to £551.4k in 22/23. Over £160k has been received in grants to distribute cost of living support to individuals and offsets some of the high expenditure for the service.

Total expenditure rose to £1.24m, up from £1.12m the previous year. Salaries and wages increased by 14%, partly due to a 3.5% pay uplift aligned with Stockport Council's pay scales. This increase in salary expenditure is partially offset by additional income from new projects, such as those funded by The National Lottery, Garfield Weston, the Social Care Charging SMBC project, Household Support Funding, and The Veteran Foundation, which help cover the additional salary costs and expenditures.

The charity's total funds have increased in the past 12 months to £1.1m – this is held mostly in assets (High Street building) fully owned by Disability Stockport. Free reserves have increased.

DS has recorded income over budgeted expectations and achieved a surplus of £132k (budgeted on a loss). The surplus is attributed to grant and project funding secured after budget setting including The National Lottery grant, Garfield Weston charity of the year award, renewal of project income and grants to support DS Veteran service. £80.3k of the surplus is held in restricted funds towards grants that overlap the year into 2024-2025 to cover future expenditure.

Principal funding sources

The Independent Living Service was supported by grants and funding from Big Lottery Fund (£55.3k), Pure Innovations (£28.2k), Age UK (£10.1k), Garfield Weston (£30k) Armed Forces Covenant Trust Fund (£38.3k), SMBC (£40.9k), Social Group funding from various funders (£41.8k) and The Workers Education Association (£36k)

Cost of Living support has been distributed from funding provided by the UK Government via the DWP £173.8k.

Independent Living Service income has been generated through the managed accounts service, consultancy, and student placements along with supported living and outreach services funded privately or by Stockport Council.

Primus is funded by fees paid either by the council on behalf of service users or directly by the users themselves. The same applies to fees generated by other services (Outreach & The Mills).

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The Trustees consider expendable free reserves are essential to supplement any shortfall between expenditure and income to maintain the level of service to clients and provide for any unplanned revenue or capital expenditure.

Having considered the Charity's exposure to risk, a policy has been determined to target free reserves (unrestricted funds invested in net current assets, which is the Charity's working capital required to fund day-to-day operations) at a level equivalent to six months' unrestricted expenditure.

The free reserves of the Charity as at 31st March 2024 total £121.4k (2023 £46.3k), compared with unrestricted expenditure of £854k, which is equivalent to less than 2 month's expenditure.

Whilst the current level of reserves is low and the 2024-2025 forecast predicts a year end deficit, DS has a financial risk register in place should post year end requests for funding be unsuccessful. The risk register details mitigation action to ensure that the charity will continue as a going concern and deliver services as planned.

Pay of Senior Staff

The CEO's pay is determined by the Finance Sub-Group for approval by the Board of Trustees. Comparative studies of levels for similar roles and factors of turnover and responsibilities are all considered. The CEO pay for 2023/24 amounted to £47,382 and no travel expenses have been claimed.

Future plans

In 2024/25, the charity will continue to offer and maintain the same range of services, remaining well-positioned to adapt to any changes in government policy or funding while continuing to support those in greatest need.

Primus aims to increase attendance and enhance the range of opportunities available, with a particular emphasis on skills and training. We have initiated the process of becoming an ASDAN Centre to provide level 4 qualifications and advance opportunities for progression. As the current day service framework concludes in June 2024, DS plans to reapply with an enhanced offer of vocational and educational sessions.

More determined and busier than ever, the SCIL team strives to meet the increasing needs of disabled people across Greater Manchester, working towards social change and transforming individual lives. In collaboration with partners, we are committed to delivering personalised support that enables independent living.

Disability Stockport has been invited to participate in the rollout of phase 5 of the Household Support Fund. This will provide crisis support to vulnerable households, helping them cope with significantly rising living costs. By implementing lessons learned from previous phases and combining resources with other partners, we aim to meet the needs of the local community more effectively. Recognised as a model of good practice across Greater Manchester, SCIL will facilitate the scheme through various personalized routes.

Like many disabled people's organisations, funding remains one of the most fundamental challenges for SCIL. In response to this uncertainty, we will continue to strengthen our position through a diversification of funding, leading to greater sustainability. This will enable long-term

DISABILITY STOCKPORT CIO TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

planning, further investment in service development, and a robust response to the rising needs of the community.

We will continue to listen to the concerns and issues raised by the community we serve and respond with actions for positive change.

Going concern

In the opinion of the Trustees, there is no material uncertainty regarding the charity's ability to continue as a going concern. The Trustees note that the free reserves have increased in the year.

Auditor

In accordance with the company's articles, a resolution proposing that Tree Accountancy Limited be reappointed as auditor of the company will be put to a General Meeting.

TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the Board and signed on its behalf by:



Peter Wilkins - Chairman

Date: 21/01/2025

**Charity Number 1133529
Company Number CEO16638**

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2024

OPINION

We have audited the financial statements of Disability Stockport CIO (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2024

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees and directors

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2024

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:

Identifying and assessing potential risks related to irregularities

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

The nature of the industry and sector in which the company operates; the control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets.

- The outcome of enquiries of local management and parent company management, including whether management was aware of any instances of non-compliance with laws and regulations, and whether management had knowledge of any actual, suspected, or alleged fraud
- Supporting documentation relating to the Company's policies and procedures for:
- Identifying, evaluating, and complying with laws and regulations
- Detecting and responding to the risks of fraud
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- The outcome of discussions amongst the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.
- The legal and regulatory framework in which the Company operates, particularly those laws and regulations which have a direct effect on the financial statements, such as the Companies Act 2006, pensions and tax legislation, or which had a fundamental effect on the operations of the Company, including General Data Protection requirements, and Anti-bribery and Corruption.

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the provisions of those relevant laws and regulations which have a direct effect on the financial statements.
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities.
- Enquiring of management about any actual and potential litigation and claims.
- Performing analytical procedures to identify any unusual or unexpected relationships which may indicate risks of material misstatement due to fraud. We have also considered the risk of fraud through management override of controls by:
- Testing the appropriateness of journal entries and other adjustments. We have tested a sample of manual journals which may pose a heightened risk of material misstatement, whether due to fraud or error.
- Challenging assumptions made by management in their significant accounting estimates, and assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2024


We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of them. Also, 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 deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



**Nicholas Ian Hynes FCCA (Senior Statutory Auditor)
for and on behalf of Tree Accountancy Limited
Chartered Certified Accountants & Registered Auditors**

3rd Floor, Eastgate
Castle Street
Castlefield
M3 4LZ
United Kingdom

Date: 27/01/25

DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

DISABILITY STOCKPORT CIO
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
INCOME						
Donations and legacies	2	44,456	173,800	-	218,256	230,431
Charitable activities	3	867,954	280,845	-	1,148,799	906,326
Other trading activities		-	-	-	-	-
Investments - bank interest		510	-	-	510	1,433
Other		6,164	-	-	6,164	4,249
TOTAL INCOME		919,084	454,645	-	1,373,729	1,142,439
EXPENDITURE						
Costs of raising funds	4	-	-	-	-	-
Charitable activities	5	854,049	387,675	-	1,241,724	1,117,005
TOTAL EXPENDITURE		854,049	387,675	-	1,241,724	1,117,005
NET INCOME	8	65,035	66,970	-	132,005	25,434
TRANSFERS BETWEEN FUNDS					-	-
NET MOVEMENT IN FUNDS		65,035	66,970	-	132,005	25,434
TOTAL FUNDS: BROUGHT FORWARD		999,252	13,339	-	1,012,591	987,157
CARRIED FORWARD	13	1,064,287	80,309	-	1,144,596	1,012,591

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial year.

The notes on pages 19 to 27 form part of these accounts.

DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
DISABILITY STOCKPORT CIO
BALANCE SHEET

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	9		942,875		952,929
CURRENT ASSETS					
Debtors	10	98,207		122,911	
Cash at Bank and in Hand		<u>319,997</u>		<u>160,378</u>	
		418,204		283,289	
CREDITORS					
Amounts falling due in one year	11	<u>216,483</u>		<u>223,627</u>	
NET CURRENT ASSETS			<u>201,721</u>		<u>59,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,144,596		1,012,591
CREDITORS amounts falling due after more than one year			-		-
TOTAL NET ASSETS			<u>1,144,596</u>		<u>1,012,591</u>
FUNDS					
Unrestricted	12		1,064,287		999,252
Designated	12		-		-
Restricted	12		<u>80,309</u>		<u>13,339</u>
TOTAL FUNDS			<u>1,144,596</u>		<u>1,012,591</u>

The notes on pages 19 to 27 form part of these accounts.

Approved and authorised for issue by the board of trustees on :-



Peter Wilkins - Chairman

Date: 21.01.2025

Charity Number 1133529
Company Number CEO16638

DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF CASH FLOWS

	Notes	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided/(utilised) by operating activities	A	161,479	(24,733)
CASH FLOWS FROM INVESTING ACTIVITIES			
Bank interest		(510)	(1,433)
Purchase of property and equipment		(1,350)	-
Net cash used in investing activities		<u>(1,860)</u>	<u>(1,433)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of Borrowing		-	(438,966)
		<u>-</u>	<u>(438,966)</u>
 Increase/(Decrease) in cash in the year		159,619	(465,132)
Cash at Bank and in Hand at the beginning of the year		160,378	625,510
Cash at Bank and in Hand at the end of the year		<u>319,997</u>	<u>160,378</u>
 A Net income for the year		132,005	25,434
Adjustments for:			
Depreciation charges		11,403	13,232
Bank interest		510	1,433
(Increase)/Decrease in debtors		24,704	(49,484)
Increase/(Decrease) in creditors - excluding borrowings		(7,143)	(15,348)
Net cash provided/(utilised) by operating activities		<u>161,479</u>	<u>(24,733)</u>

The notes on pages 19 to 27 form part of these financial statements.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation & accounting framework

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. There are no judgements or key sources of estimation uncertainty.

Incoming resources

Total Incoming Resources as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Income includes grants in respect of revenue and capital items. Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable, if all the conditions for their receipt have been met. When there are continuing restrictions over use or disposal of the asset acquired, then the grants are transferred to a separate restricted fund when the asset is acquired, and depreciation is charged against this fund over the useful economic life of the assets. If the restrictions are met or lifted before the assets are fully depreciated the balance on the related restricted fund is transferred to unrestricted funds.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES (continued)

Fund accounting

General funds are available at the discretion of the directors in furtherance of the general objectives of the Company.

Designated funds are created by the Directors to meet anticipated future expenditure and the designations may be changed at any time.

Restricted funds are funds subject to specific restrictive conditions imposed by funders or by the purpose of the grant.

Unrestricted funds are donations and other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds

Expenditure

All costs are accounted for on an accruals basis and allocated:

Costs of raising funds	The costs of securing grants and voluntary income.
------------------------	--

Charitable expenditure	The costs of delivering the charitable activities.
------------------------	--

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources. Details are given in note 4-5. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 5-6.

Pension contributions

The charity operates workplace pension scheme (a defined contribution pension scheme) for its employees and pays the minimum contributions in order to meet its legal obligations. Contributions are charged to the SoFA as they become payable.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided to write down the cost of each asset over its expected useful life to a residual value as follows:

Equipment	at the rate of 25% per annum, using the straight-line method
Freehold Building	at the rate of 1% per annum, using the straight-line method
Freehold Land	Nil

Debtors

Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Operating leases

Operating leases and payments made under them are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Finance leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the sum of the digits method. The related obligations, net of future finance charges, are included in creditors.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

	2024				2023
	Unrestricted	Restricted	Designated	Total	Total
	£	£	£	£	£
2 Donations and legacies					
Revenue Grants	37,457	173,800	-	211,257	154,495
Capital Grants	-	-	-	-	-
Bequests & Legacies	-	-	-	-	73,594
Donations and Donated facilities	6,999	-	-	6,999	2,342
	<u>44,456</u>	<u>173,800</u>	<u>-</u>	<u>218,256</u>	<u>230,431</u>
3 Income from Charitable activities					
General	-	-	-	-	-
Primus Club	560,638	-	-	560,638	490,303
Independent Living Service	295,436	280,845	-	576,281	403,477
Rental Income	11,880	-	-	11,880	12,546
	<u>867,954</u>	<u>280,845</u>	<u>-</u>	<u>1,148,799</u>	<u>906,326</u>
3A Other Income					
Solar Panels - FIT	3,588	-	-	3,588	3,449
Insurance payout	1,276	-	-	1,276	-
ILS - GM Coalition Income	1,300	-	-	1,300	800
	<u>6,164</u>	<u>-</u>	<u>-</u>	<u>6,164</u>	<u>4,249</u>
4 Costs of raising funds					
Agency/other expenses	-	-	-	-	250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>
5 Expenditure on Charitable activities					
Primus Club	336,865	-	-	336,865	358,640
Independent Living Service	207,904	387,675	-	595,579	463,936
Outreach	214,298	-	-	214,298	166,758
The Mills	94,982	-	-	94,982	127,421
	<u>854,049</u>	<u>387,675</u>	<u>-</u>	<u>1,241,724</u>	<u>1,116,755</u>

Analysis of expenditure on charitable activities

	Direct Costs £	Support Costs £	Total 2024 £	Direct Costs £	Support Costs £	Total 2023 £
General						
Primus Club	257,290	79,575	336,865	259,120	99,520	358,640
Independent Living Service	446,158	149,420	595,578	324,334	139,602	463,936
Outreach	165,914	48,385	214,299	125,335	41,423	166,758
The Mills	73,467	21,515	94,982	94,444	32,977	127,421
	<u>942,829</u>	<u>298,895</u>	<u>1,241,724</u>	<u>803,233</u>	<u>313,522</u>	<u>1,116,755</u>

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

	Primus Club	Indep Living	Outreach	The Mills	Total
	£	£	£	£	£
6 Analysis of Support Costs					
Senior Manage/Finance	57,658	70,361	44,773	19,592	192,384
Depreciation	2,218	8,002	366	195	10,781
Maintenance& Repairs	2,791	10,070	460	245	13,566
Tel/Photo/Stat/Franking	2,841	10,250	468	249	13,808
Governance	2,644	9,539	436	233	12,852
Cleaning	159	574	26	14	773
Utilities	1,723	6,216	284	151	8,374
IT Support	1,379	4,975	227	122	6,703
Insurance	1,899	6,850	313	167	9,229
Other	6,260	22,583	1,032	550	30,425
Total	79,572	149,420	48,385	21,518	298,895

7 Staff Costs

The payroll costs of the charity were as follows:-

	2024 £	2023 £
Wages & salaries	791,922	695,243
Social security costs	59,322	52,614
Pension costs	14,841	12,414
	866,085	760,271

No employee earned more than £60,000 pa

The average number of employees of the charity was as follows:-

	Number	Number
Charitable activities	39	34
Support	8	8
	47	42

Key management personnel

The key management of the charity comprise the trustees and senior staff (as set out on page 1)
No trustees received remuneration for their services as trustees.

Remuneration of key management personnel

£	£
47,382	44,304

8 Net Income

This is stated after charging:

Auditors remuneration: -

	£	£
Audit fees	5,700	6,000
Depreciation of tangible fixed assets	11,403	13,233
Operating lease rentals	2,625	2,546
Directors' remuneration & expenses	-	-

Trustees claiming expenses

nil **nil**

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

9 Tangible Fixed Assets

	Freehold		
	Property	Equipment	Total
Cost	£	£	£
As at 1 April 2023	1,058,362	145,224	1,203,586
Additions	-	1,350	1,350
Disposals	-	-	-
As at 31 March 2024	<u>1,058,362</u>	<u>146,574</u>	<u>1,204,936</u>
Depreciation			
As at 1 April 2023	109,991	140,666	250,657
Charge for the year	8,184	3,220	11,404
Eliminated on disposal	-	-	-
As at 31 March 2024	<u>118,175</u>	<u>143,886</u>	<u>262,061</u>
Net Book Value			
As at 31 March 2023	<u>948,371</u>	<u>4,558</u>	<u>952,929</u>
As at 1 April 2024	<u>940,187</u>	<u>2,688</u>	<u>942,875</u>

10 Debtors

	2024	2023
	£	£
Trade debtors	86,304	113,312
Prepayments and Other	11,903	9,599
	<u>98,207</u>	<u>122,911</u>

11 Creditors falling due within one year

Stockport MBC re Salaries	199,703	201,227
Other Creditors	311	314
Trade Creditors	3,154	6,918
Accruals and Deferred Income	6,400	11,727
Funds in trust	6,915	3,441
Loan Repayments	-	-
Finance Lease repayments	-	-
	<u>216,483</u>	<u>223,627</u>

Stockport MBC re Salaries - Employees are paid through Stockport MBC's payroll department. Part of the sum payable to the Charity is retained to meet this cost, the balance is payable after the end of the payroll year.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12 Statement of Funds	Balance 01/04/23 £	Income £	Costs £	Transfers £	Balance 31/03/24 £
Unrestricted funds:					
General fund	999,252	919,084	854,049		1,064,287
	<u>999,252</u>	<u>919,084</u>	<u>854,049</u>	<u>-</u>	<u>1,064,287</u>
Designated funds:					
	-	-	-		-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted Funds:					
Independent Living Service	13,339	454,645	387,675	-	80,309
Wellbeing Service	-	-	-	-	-
Total restricted funds	<u>13,339</u>	<u>454,645</u>	<u>387,675</u>	<u>-</u>	<u>80,309</u>
Total Funds	<u>1,012,591</u>	<u>1,373,729</u>	<u>1,241,724</u>	<u>-</u>	<u>1,144,596</u>

	Balance 01/04/22 £	Income £	Costs £	Transfers £	Balance 31/03/23 £
Unrestricted funds:					
General fund	901,539	864,795	767,082	-	999,252
	<u>901,539</u>	<u>864,795</u>	<u>767,082</u>	<u>-</u>	<u>999,252</u>
Designated funds:					
Independent Living Service	-	-	-		-
Wellbeing Service	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted Funds:					
Independent Living Service	72,500	277,644	336,805	-	13,339
Wellbeing Service	13,118	-	13,118	-	-
Total restricted funds	<u>85,618</u>	<u>277,644</u>	<u>349,923</u>	<u>-</u>	<u>13,339</u>
Total Funds	<u>987,157</u>	<u>1,142,439</u>	<u>1,117,005</u>	<u>-</u>	<u>1,012,591</u>

Restricted funds balances as at 31/3/24: £ 80,309

Independent Living Service	£14,240	Ring fenced for cost of living payments.
	£9,225	Lottery grant overlapped the year 22/23-23/24.
	£458	Ring fenced for a poetry club.
	£10,377	Stockport Council joint project overlapped years.
	£10,000	Ring fenced for an autism training project.
	£2,531	Ring fenced for Forever Manchester Tablet Club.
	£1,179	Ring fenced for Veteran Autism Social Group.
	£6,260	Ring fenced for Veterans Cheshire Autism Social Group.
	£5,555	Ring fenced for Veterans Active programme.
	£20,484	Ring fenced for training project.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Designated Funds £	Total £
Fund balances as at 31/03/24:				
Tangible fixed assets	942,875	-	-	942,875
Net current assets	121,412	80,309	-	201,721
Long term liabilities	-	-	-	-
	<u>1,064,287</u>	<u>80,309</u>	<u>-</u>	<u>1,144,596</u>
Fund balances as at 31/03/23:				
Tangible fixed assets	952,929	-	-	952,929
Net current assets	46,323	13,339	-	59,662
Long term liabilities	-	-	-	-
	<u>999,252</u>	<u>13,339</u>	<u>-</u>	<u>1,012,591</u>

14 Lease Commitments

a Operating leases

	2024 £	2023 £
Total commitments under non-cancellable leases		
Within one year	664	2,222
Within 2 to 5 years	-	2,886
After 5 years	-	-
	<u>664</u>	<u>5,108</u>

b Finance lease

There were no Finance lease commitments at the year end (2023: none).

15 Constitution

The Charity is a Charitable Incorporated Organisation and does not have a share capital.

16 Taxation

The Charity is entitled to claim annual exemption from UK Corporation Tax under sections 466 to 477 of the Corporation Taxes Act 2010.

17 Capital Commitments

There were no capital commitments at the year end (2023: none).

18 Related Party Transactions.

Some of the trustees participate in the services provided by the Charity on the same terms and conditions as all other users.

There are no other related party transactions.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

19 Managed Bank Accounts

The Charity holds money on behalf of clients deposited in managed bank accounts with CAF Bank Ltd. At 31 March 2024 balances held on their behalf totalled £70,407, (2023: £90,771).

Funds are held in an Individual Service fund CAF Bank account. Money paid in by SMBC is used to pay invoices for services received from Disability Stockport. The balance of the Individual Service Fund Account as at 31 March 2024 is £102,675 (2023: £114,939).

These accounts are not included in the balance sheet of the Charity.