



DISABILITY STOCKPORT CIO
(A charitable incorporated organisation)
TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Charity Number 1133529

Company Number CEO16638

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DISABILITY STOCKPORT CIO
CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	Nick Clarke	
	Darren Dalby-Oldham	
	Anthony Egan (Treasurer)	(Re-appointed 17/12/24)
	Barbara Grenfell (Vice Chair)	(Re-appointed 17/12/24)
	Christine Mather	
	Dr Stephen Moran	
	Robert Newcombe	
	Carl Schoolden	
	Gary Wells	(Retired 17/12/24)
	Peter Wilkins (Chair)	(Re-appointed 17/12/24)
	Anna Charles-Jones	(Appointed 17/12/24)

CHIEF EXECUTIVE	Jane Bartlett
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CHARITY NUMBER	1133529
COMPANY NUMBER	CEO16638

REGISTERED OFFICE	23 High Street
PRINCIPAL PLACE OF BUSINESS	Stockport
	SK1 1EG

AUDITORS	Tree Accountancy Limited
	Certified Chartered Accountant and Registered Auditor
	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 2025**

CHAIRMAN'S FOREWORD FOR YEAR ENDING 31 MARCH 2025

by Peter Wilkins

Hello everyone.

It doesn't seem two minutes since I wrote my message for the previous Annual Report. I am still enjoying my association with Disability Stockport, and I would like to express my gratitude to everyone for whatever they do for the organisation. I am very impressed with the management and staff, who carry out their work with such dedication and efficiency. I also would like to thank the Board of Trustees for their involvement on the board and their enthusiasm to guide our organisation, making it the success that it is.

Primus continues to thrive and grow, with strong attendance, a packed programme, and loads of creativity.

Although I am totally blind, I am told that the garden looks fantastic thanks to the B&Q grant and the team's efforts.

We're now offering ASDAN qualifications and a range of new learning sessions - a great addition to the support we offer and a proud step forward.

As a Stockport Trusted Partner, we've helped hundreds of people with welfare grants, fuel vouchers, and food support - especially through the Pension Assist Network.

There's been a big increase in new faces coming through the door, helping build our reputation and cement our place as a busy and well-loved community hub.
The building is always buzzing - with new groups, activities and organisations using the space.

It's been great to welcome MIND to the building, and to see our partnerships expanding.

Financially, the organisation is in a strong and steady position, with good reserves, stable income, and growing impact.

Staff and volunteers have gone above and beyond again this year - they're the heartbeat of everything we do.

In closing, I would like to send my thanks and best wishes to everyone involved, be they Board members, the management team, staff, volunteers, helpers and members.

Peter Wilkins
Chairman



Disability Stockport CIO
Charity Number 1133529
Company Number CEO16638

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Directors, who are the trustees of the charity, present their annual report and the audited financial statements for the year ended March 31, 2025.

REPORTING FRAMEWORK

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution dated 1 February 2019, including an amendment passed on 19 August 2020, which became effective on 22 August 2020 upon receipt of Charity Commission consent.

The charity was formerly a company limited by guarantee, registered at Companies House, and governed by its Memorandum and Articles of Association dated 2 November 2009. It converted to a CIO on 1 February 2019 and retained its registration with the Charity Commission.

Membership is open to any adult, primarily but not exclusively residing 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 power to establish different classes of membership and, in certain circumstances, to remove a person from membership.

There are currently 61 members of the charity who, in the event of its winding up, have no liability to contribute to its assets and no personal responsibility for its debts or liabilities.

Board of Trustees – composition and appointment

The number of trustees must be no fewer than three and no more than fourteen, of whom no 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 Annual General Meeting, those longest in office retiring first. A retiring trustee who remains eligible may stand for re-election.

The trustees may appoint any adult who is qualified to serve as a trustee to fill a vacancy or as an additional trustee. Co-opted trustees hold office until the next AGM and do not need to be members of the charity.

Trustee recruitment, induction, and training

The organisation has a structured process for recruiting and inducting new trustees, guided by the organisation's current needs and desired skill sets. The induction process includes an initial meeting with the Chair and existing trustees. New trustees are provided with a welcome pack, which includes a brief history of the charity, recent committee and sub-committee minutes, the last three years of annual reports and financial statements, the constitution, and the Charity Commission's guidance publication *The Essential Trustee: What You Need to Know*.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Organisation

The Trustees collectively administer the charity and meet monthly to oversee strategic direction and governance.

They are supported by several sub-groups that meet bi-monthly: Finance and Risk, Governance and Policy, and Media and Marketing. These groups focus on budgets, contracts, policy review, and evaluation. They may co-opt or consult external specialists as advisers when necessary. Additional sub-groups—Business and Project Development, Nominations and Recruitment, and Training—are convened on an ad hoc basis as required.

Day-to-day operations are delegated to the Chief Executive Officer (CEO), who has responsibility for managing the charity's activities in line with the strategy and policies set by the Trustees. This includes authority over operational matters such as finance, staffing, and organisational development.

Volunteers – Impact/significance in the charity

Volunteers have played a vital role in the history and continued success of Disability Stockport. Over the past year, volunteers contributed approximately 4,000 hours, representing an estimated financial saving of over £50,000 in equivalent staffing costs.

Beyond their financial value, volunteers bring diverse skills, lived experience, and energy that enhance the quality and reach of our support. In return, they receive training, guidance, and feedback from staff and members, creating rewarding, reciprocal relationships.

Volunteers are central to the operation of our social and support groups. For example, the Connect social group is now fully led by dedicated volunteers and our autism social group relies heavily on volunteer support to host weekly meetings. These sessions help members build friendships, reduce isolation, and access useful information. This year, Disability Stockport also stepped in to prevent the closure of Group 48—a long-standing peer group—by offering coordination and organisational support to ensure its continuation.

Disability Stockport also hosts placements for student social workers. During the year, nine students completed placements, gaining valuable frontline experience across a range of services. Their contributions enriched our work and supported their professional qualifications.

Risk management

The Trustees have undertaken a comprehensive review of the principal risks facing Disability Stockport and have implemented robust systems and procedures to manage these effectively.

A Risk Register, most recently reviewed in 2025, categorises each risk based on impact (low, medium, high) and probability (low, medium, high). The Trustees have identified key financial and operational risks, notably the reduction in core grant funding and the conclusion of the current day service commissioning framework. These present significant challenges to the charity's financial sustainability while it continues to meet the complex and increasing needs of its beneficiaries.

For each significant risk, mitigating actions have been defined along with clear timelines and designated leads—either a Trustee or a member of staff—responsible for implementation. The Risk Register is reviewed at least annually to ensure appropriate and timely responses to emerging threats.

All Trustees are covered by trustee indemnity insurance.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

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

To achieve this, Disability Stockport aims to:

- Provide information and advice on disability-related matters
- Raise awareness of the issues and concerns facing disabled people
- Advocate on behalf of disabled individuals and their families
- Monitor and evaluate services provided to disabled people
- Deliver a wide range of support services tailored to meet the needs of disabled people
- Promote and develop partnerships that enhance support for disabled individuals

These objectives are delivered through a comprehensive range of services and activities based at our fully accessible, centrally located premises in Stockport.

PUBLIC BENEFIT

The Trustees have had due regard to the Charity Commission's guidance on public benefit in carrying out the charity's activities.

Our town centre location and fully accessible building make it easy for people to visit us and feel welcomed. This enables all members of the public to access our drop-in services, which include information, advice, and informal advocacy. Visitors can also make use of our facilities, including meeting rooms, interview spaces, and a training room.

Disability Stockport is a major provider of training and placements for volunteers, many of whom utilise the training room for meetings and workshops, further supporting personal development and community involvement.

A number of services are delivered directly from our centre, including several organisations and community groups co-located at 23 High Street. These include: Stockport Mind, Stockport Council Front Door and Aids & Adaptations, Epilepsy Group, Autism Social Group, LGBTQ+ Group, Krafty Knitters, Stroke Information, Stockport Family Church, Stockport Pride, Talk Listen Change, The Proud Trust, Stockport Homes (housing advice drop-in).

This wide range of partners fosters an inclusive and collaborative environment, ensuring we can offer joined-up support to the community.

"Being based at Disability Stockport has been a hugely positive step for Stockport Mind. Sharing a building has strengthened collaboration between our teams and improved outcomes for those we support. It's a warm, welcoming, and accessible space, where both our organisations can work together to help more people across Stockport lead mentally healthier lives."

— Donna Moore, Stockport Mind

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

CEO's Report on behalf of Trustees for the Year Ended 31 March 2025

It has been another year of outstanding commitment, progress, and positive impact at Disability Stockport. In the face of continued societal and economic challenges, our team, supporters, and partners have remained resilient and driven in our mission to support disabled people to live more independently, confidently, and with dignity.

Our Primus Day Service continues to grow from strength to strength. Now operating at pre-pandemic levels, attendance continues to rise, and the expansion of activity provision reflects our commitment to providing a varied and enriching experience for our members. We are also developing vocational pathways, having achieved ASDAN Centre status to deliver Level 4 qualifications, allowing us to offer even more meaningful opportunities for skill-building and progression.

We were proud to be part of Phase 6 of the UK Government's Household Support Fund, reaching over 600 individuals and households with vital cost-of-living assistance. Our role as a trusted local delivery partner for Stockport means we are well-placed to respond quickly and personally to those in crisis. We are pleased to have been invited to continue into Phase 7, recognising our effective model of support and strong relationships across the borough.

Thanks to continued funding from the National Lottery Community Fund, we have maintained and strengthened our autism and crisis services. Demand continues to grow, and the ability to offer these supports in a responsive, person-centred way has never been more important. Our crisis support service—now operating at full capacity—has seen an increase in complex cases, and our team has risen to the challenge with dedication and compassion.

Our Independent Living Services remain central to our vision, and this year we have delivered outreach, tenancy support, and social prescribing to hundreds of people. The Mills supported living scheme continues to operate at full occupancy, and our outreach team provides tailored, high-quality support across the borough. Our strong working relationship with Stockport MBC continues to underpin our delivery and advocacy work, including our role in social care charging reviews.

We were also pleased to be invited to participate in Stockport's Living Well transformation programme, part of a wider GM mental health strategy. As a key VCSE partner, Disability Stockport will help shape integrated, trauma-informed support through collaborative hubs—ensuring that disabled people's voices are heard in the future of community mental health.

This year has also seen the launch of new partnerships and programmes, including further adult education pathways in collaboration with GMCA and the WEA, enabling more people to access confidence-building training and lifelong learning.

On behalf of the Trustees, I would like to thank our members, staff, volunteers, funders, and partners. Your loyalty and support allow us not just to survive but to thrive. We look ahead to 2025/26 with ambition, energy, and a firm commitment to meet the increasing needs of our community with purpose and passion.

Jane Bartlett, CEO, Disability Stockport

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Primus

For over 40 years, Primus has supported adults with physical, sensory, and learning disabilities, promoting independence, wellbeing, and meaningful daily engagement.

Attendance has now returned to pre-COVID levels, and we continue to offer a wide variety of tailored activities based on members' individual goals—whether it's becoming more independent, staying active, or improving wellbeing. Activities include yoga, Zumba, sewing, Omni Music sessions, tropical dance, life skills, cooking, arts and crafts, and quiet relaxation spaces. We also run an allotment in Hazel Grove, weekly gym sessions at The Seashell Trust, and regular walks into the town centre.

Thanks to funding from Greater Manchester Combined Authority (GMCA), we introduced ASDAN qualifications this year, giving members the opportunity to work toward recognised personal development goals. These qualifications support confidence, independence, and practical skill-building, and will continue into the next year.

We are also grateful to B&Q for funding the creation of a sensory garden, which will enhance wellbeing and support our horticulture ASDAN pathway. Work is expected to be completed by June 2025.

Primus runs six days a week (Monday to Friday, 9:30 am–3:30 pm; Saturday 9:00 am–3:00 pm), with participants able to book the sessions they wish to attend.

Stockport Centre for Independent Living (SCIL)

Disability Stockport delivers a wide range of wrap-around services to help people with disabilities maintain their independence, improve life chances, and reduce social isolation. The Stockport Centre for Independent Living (SCIL) remains at the heart of our delivery model, led by our experienced manager Sara Crookdake MBE.

Our team currently supports over 600 people per month, delivering services that include supported living, autism support, peer-led programmes, outreach, equality and inclusion work, money and crisis management, and life planning. The demand for services continues to grow, and we are constantly evolving to meet that need through innovation and partnership.

We are extremely grateful to the National Lottery for supporting our development as we explore further sustainable ways to meet rising demand.

As a trusted Stockport partner, we helped deliver hundreds of UK Government Household Support Fund awards to local households with disabilities or long-term conditions. Many beneficiaries required help not only with food and energy bills, but also with money management, budgeting, and benefits advice. We also played an active role in the Pension Assist network, supporting older people to access pension credit and entitlements and more recently in the delivering of the People's Assist Network which aims to increase people's financial resilience. Our anti-poverty work, in partnership with the SMBC and other partners has been highlighted by reaching the final of the national Local Government Awards.

We remain proud members—and co-chair—of the Greater Manchester Disabled People's Panel, where we work to ensure disabled voices are heard at every level and have recently taken part in research, funded by the government to explore how societal changes will shape the lives of disabled people over the next 20 years. Initiatives that aim to bring about positive change in the immediate and longer term.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Looking ahead, our priorities include improving service sustainability, enhancing employee training, tackling inequalities and continuing to deliver high-quality services to people in crisis. The complexity of need is increasing: we are seeing more individuals dealing with trauma, homelessness, mental illness, abuse, and financial distress. We are committed to remaining flexible, creative, and compassionate in response.

Outreach Services

Our Outreach Services continue to deliver highly personalised one-to-one support, helping individuals build confidence, improve their well-being, and access their community in ways that are meaningful to them.

The Outreach team currently supports over 60 people per month, providing consistency and familiarity for those living with significant and ongoing challenges. We have worked at full capacity this year to meet increasing demand, particularly in areas such as mental health, housing instability, and social isolation.

Our Autism Support Workers play a crucial role, delivering early intervention and preventative support to Autistic adults across Stockport and Greater Manchester. Their work helps reduce crisis escalation, enhances communication and life skills, and ensures participants are connected to the right services at the right time.

Veteran service

Thanks to the Armed Forces Covenant Trust and The Veterans' Foundation, our Live at Ease programme supported 126 veterans this year, with 41 receiving ongoing case-managed support. We provide tailored help for neurodivergent ex-forces personnel, including those with Autism, ADHD, or brain injury, helping to improve wellbeing, reduce isolation, and regain independence. Support includes:

- One-to-one casework across housing, health, and welfare
- Sensory-friendly, peer-led activity groups
- Outreach clinics for at-risk or isolated veterans
- Advice on benefits, housing, and health access
- Employability support via our STEP model
- Wellbeing and recovery workshops

Grounded in lived experience and collaboration, Live at Ease continues to make a vital difference to veterans across the Northwest.

Acknowledgements

We extend heartfelt thanks to our donors, funders, and volunteers, whose generosity and commitment make our work possible. Your contributions—whether financial, practical, or personal—have helped us deliver real and lasting impact across our services.

We also acknowledge the continued trust and support of organisations including the National Lottery, GMCA, B&Q, The Veterans' Foundation, The Armed Forces Covenant and many more. We look forward to working together in the year ahead as we continue to support disabled people and their families across Stockport and beyond.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Overview

Total income for the year increased by 9% (£129,514) compared to the previous year £1,373,729, reaching £1,503,243.

Of this, 35% (£528,000) came from project, fundraising, and grant funding—broadly in line with the previous year's 35.7% (£491,000).

Primus saw strong growth as attendance returned to pre-COVID levels. The service now accounts for almost 43% (£643,465) of total income in 2024/25, up from £560,638 in 2023/24. Fee income from local authorities and individuals continues to increase steadily.

Independent Living Services (including Outreach, The Mills & The Veteran service) generated over £820,000 up from £782,900 in 2023/24. Service rates were uplifted by the local authority, and The Mills supported living provision continues to operate as budgeted, with all six flats tenanted. Grant funding of £189,700 was secured to distribute cost-of-living support—offsetting some of the high delivery costs.

Total expenditure rose to £1,341,204 (from £1,241,724 in 2023/24). Salary costs increased by 2.5%, largely due to a 5% pay uplift aligned with Stockport Council pay scales. However, new project income—from The National Lottery, Household Support Fund, and The Veteran Foundation—helped offset these increased costs.

The charity's total funds increased to £1,306,635, the majority of which is held in fixed assets (principally our High Street building). Free reserves have also grown.

Disability Stockport delivered a £162,039 surplus, despite budgeting for a loss. This was largely due to unanticipated mid-year grants and project funding, including:

- SMBC income for cost-of-living support
- Veteran Service grants
- GMCA funding for our training project

Primus also contributed significantly to the surplus following increased attendance and a rate uplift from the local authority.

Of the total surplus, £32,070 is held as restricted funds to cover committed expenditure falling into the 2025/26 financial year.

Principal funding sources

Key grants and funding supporting our Independent Living and outreach services included:

The National Lottery Community Fund – £92,300; Pure Innovations – £29,300; Age UK – £10,600; Armed Forces Covenant Trust Fund – £41,800; Stockport Metropolitan Borough Council (SMBC) – £62,600; Social Group Support (various sources) – £17,100; GMCA via The Workers Education Association – £54,000; UK Government / DWP Household Support Fund – £189,700.

Independent Living Service income also came from managed accounts, consultancy, student placements, supported living, and outreach services—funded privately or via the local authority.

Primus is funded through a mix of local authority support and direct fees paid by members and their families. This model also applies to income generated by Outreach and The Mills.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The Trustees believe that maintaining free reserves is essential to safeguard service continuity and provide a buffer against unexpected costs or income shortfalls.

Following a review of the charity's risk exposure, the Trustees have set a target to hold free reserves (unrestricted funds within net current assets) equivalent to six months of unrestricted expenditure, to ensure sufficient working capital for day-to-day operations.

As of 31st March 2025, the charity holds £321,000 in free reserves (up from £121,400 in 2024), against annual unrestricted expenditure of £834,132. This represents just under four months of coverage.

In addition to these free reserves, Disability Stockport owns its main premises, a building on the High Street in Stockport, valued at £932,004 on the balance sheet. This strengthens the charity's overall financial position and provides long-term security.

Although free reserves remain below the six-month target, Disability Stockport has implemented a financial risk register, outlining mitigation strategies should future funding bids be unsuccessful. This ensures the charity can continue operating as a going concern and maintain core service delivery in the year ahead.

Pay of Senior Staff

The CEO's salary is reviewed and set by the Finance Sub-Group and approved by the Board of Trustees. This process takes into account comparative salaries for similar roles, organisational turnover, and the level of responsibility.

For 2024/25, the CEO's salary was £47,932, with no travel expenses claimed during the year.

Future plans

In 2025/26, Disability Stockport will continue to deliver its full range of services and remain responsive to changing government policy, funding availability, and emerging needs.

Primus will focus on growing attendance and expanding opportunities, particularly in skills and training. As a newly registered ASDAN Centre, the service will offer Level 4 qualifications to enhance progression. With the current day service framework ending in June 2024, Disability Stockport has submitted a reapplication with a stronger offer including vocational and educational sessions.

The SCIL team is more committed than ever to addressing the increasing needs of disabled people across Greater Manchester, striving for social change and promoting independent living. In partnership with others, SCIL will continue to deliver tailored support that transforms lives.

Disability Stockport has also been invited to participate in Phase 7 of the Household Support Fund, which provides crisis support to vulnerable households facing rising living costs. Building on good practice and partnerships, SCIL will ensure resources are targeted effectively through personalised delivery routes.

In addition, the charity has been invited to participate in the VCSE partnership alliance for the Stockport Living Well (LW) model, part of Greater Manchester's transformation of community mental health. LW promotes recovery, co-production, prevention, and trauma-informed care through integrated community-based hubs. This collaboration will enhance mental health support across the borough through joined-up service delivery and shared funding.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Recognising that long-term funding remains a core challenge for many disabled persons organisations, SCIL is actively pursuing a diversified funding strategy to strengthen sustainability. This will support service development, long-term planning, and a resilient response to growing community needs.

We remain committed to listening and responding to the community we serve, taking meaningful action toward inclusive and positive change.

Going concern

The Trustees are confident that the charity remains a going concern. Free reserves increased in the year, and prudent financial management, along with robust risk mitigation plans, provide a stable foundation for continued operations.

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 at a General Meeting.

Approved by the Board and signed on its behalf by:

Peter Wilkins - Chairman



Date: 20-01-2026.

Charity Number 1133529

Company Number CEO16638

**DISABILITY STOCKPORT CIO
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in line with applicable UK law and accounting standards (UK GAAP).

Under the Charities Act 2011 and associated regulations, Trustees must prepare financial statements for each financial year that provide a true and fair view of the charity's financial position and the income and expenditure for the 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006, the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, and the charity's governing document. 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.

Statement as to disclose of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware. and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make them aware of any audit information and to establish that the charitable companies' auditors are aware of that information.

Approved by the Board and signed on its behalf by:

Peter Wilkins - Chairman

Date: 20-01-2026



Charity Number 1133529
Company Number CEO16638

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2025

OPINION

We have audited the financial statements of Disability Stockport CIO for the year ended 31 March 2025 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 (United Kingdom Generally Accepted Accounting Practice).

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 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.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Auditors' 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 charity 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 information is materially inconsistent with the financial statements, or our knowledge obtained in

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2025

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 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the 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

As explained more fully in the statement of responsibilities, the trustees 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 the 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 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 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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

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:

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2025

Identifying and assessing potential risks related to irregularities

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and noncompliance 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.

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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF DISABILITY STOCKPORT CIO FOR THE YEAR ENDED 31 MARCH 2025

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.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. 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 charity and the charity's trustees 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

28/01/26

DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

DISABILITY STOCKPORT CIO
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
INCOME							
Donations and legacies	2	69,087	198,463	267,550	44,456	173,800	218,256
Charitable activities	3	968,629	260,370	1,228,999	867,954	280,845	1,148,799
Investments - bank interest		612	-	612	510	-	510
Other		6,082	-	6,082	6,164	-	6,164
TOTAL INCOME		<u>1,044,410</u>	<u>458,833</u>	<u>1,503,243</u>	<u>919,084</u>	<u>454,645</u>	<u>1,373,729</u>
EXPENDITURE							
Costs of raising funds	4	-	-	-	-	-	-
Charitable activities	5	834,132	507,072	1,341,204	854,049	387,675	1,241,724
TOTAL EXPENDITURE		<u>834,132</u>	<u>507,072</u>	<u>1,341,204</u>	<u>854,049</u>	<u>387,675</u>	<u>1,241,724</u>
NET INCOME	8	210,278	(48,239)	162,039	65,035	66,970	132,005
TRANSFERS BETWEEN FUNDS				-			-
NET MOVEMENT IN FUNDS		210,278	(48,239)	162,039	65,035	66,970	132,005
TOTAL FUNDS: BROUGHT FORWARD		1,064,287	80,309	1,144,596	999,252	13,339	1,012,591
CARRIED FORWARD	13	<u>1,274,565</u>	<u>32,070</u>	<u>1,306,635</u>	<u>1,064,287</u>	<u>80,309</u>	<u>1,144,596</u>

CONTINUING OPERATIONS

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

The notes on pages 20 to 28 form part of these accounts.

**DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**DISABILITY STOCKPORT CIO
BALANCE SHEET**

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	9		960,711		942,875
CURRENT ASSETS					
Debtors	10	141,890		98,207	
Cash at Bank and in Hand		<u>471,048</u>		<u>319,997</u>	
		612,938		418,204	
CREDITORS					
Amounts falling due in one year	11	<u>263,241</u>		<u>216,483</u>	
NET CURRENT ASSETS			<u>349,697</u>		<u>201,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,310,408		1,144,596
CREDITORS amounts falling due after more than one year			3,773		-
TOTAL NET ASSETS			<u>1,306,635</u>		<u>1,144,596</u>
FUNDS					
Unrestricted	12		1,274,565		1,064,287
Restricted	12		<u>32,070</u>		<u>80,309</u>
TOTAL FUNDS			<u>1,306,635</u>		<u>1,144,596</u>

The notes on pages 20 to 28 form part of these accounts.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 20-07-2026

P. Wilkins

Peter Wilkins - Chairman

Date: 20-01-2026

Charity Number 1133529
Company Number CEO16638

DISABILITY STOCKPORT CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF CASH FLOWS

	Notes	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided/(utilised) by operating activities	A	179,461	161,479
CASH FLOWS FROM INVESTING ACTIVITIES			
Bank interest		(612)	(510)
Purchase of property and equipment		(31,571)	(1,350)
Net cash used in investing activities		<u>(32,183)</u>	<u>(1,860)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of Borrowing		<u>3,773</u>	<u>-</u>
		<u>3,773</u>	<u>-</u>
Increase/(Decrease) in cash in the year		151,051	159,619
Cash at Bank and in Hand at the beginning of the year		319,997	160,378
Cash at Bank and in Hand at the end of the year		<u>471,048</u>	<u>319,997</u>
A Net income for the year		162,039	132,005
Adjustments for:			
Depreciation charges		13,735	11,403
Bank interest		612	510
(Increase)/Decrease in debtors		(43,683)	24,704
Increase/(Decrease) in creditors - excluding borrowings		<u>46,758</u>	<u>(7,143)</u>
Net cash provided/(utilised) by operating activities		<u>179,461</u>	<u>161,479</u>

The notes on pages 20 to 28 form part of these financial statements.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice (SORP): 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), effective January 1, 2019 (Second Edition – October 2019), as well as FRS 102 itself and the Charities Act 2011.

The accounts 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 necessary to comply with the requirements of FRS 102. This departure involves following the more recent SORP issued on 16 July 2014, rather than the previous SORP effective from 1 April 2005, which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates, and assumptions that affect the amounts reported in the financial statements. These are based on historical experience and other relevant factors believed to be reasonable under the circumstances. There are currently no significant judgements or key sources of estimation uncertainty affecting these accounts.

Incoming resources

Total incoming resources, as shown in the Statement of Financial Activities, represent the net amounts receivable from all sources.

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

- The income relates to a future accounting period;
- A sales invoice has been raised before the related work is carried out and the charity is not contractually entitled to the income until the work is performed;
- Not all the terms and conditions of a grant have been met, including the incurring of relevant expenditure, and the conditions state that unspent funds must be refunded.

Income includes both revenue and capital grants. Grants related to the purchase of fixed assets are recognised as restricted income when receivable, provided all conditions have been met. Where continuing restrictions apply to the use or disposal of the asset, the related grant is held in a restricted fund, and depreciation is charged against that fund over the asset's useful economic life. If restrictions are fulfilled or lifted before the asset is fully depreciated, any remaining balance is transferred to unrestricted funds.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 unrestricted funds earmarked by the trustees for specific purposes. These designations can be amended or removed at any time by the trustees.

Restricted funds are subject to specific restrictions imposed by donors or funders, or by the terms of the related grant, and can only be used for the purposes specified.

Unrestricted funds include donations and other incoming resources receivable or generated for the charity's objectives that are not subject to further specific conditions, and are available as general funds.

Expenditure

All expenditure is accounted for on an accruals basis and allocated as follows:

- Costs of raising funds – These include the costs of securing grants, donations, and other voluntary income.
- Charitable activities – These represent the costs incurred in delivering the charity's services and achieving its objectives.

Expenditure is allocated to the relevant activity categories in the Statement of Financial Activities (SoFA) on a basis intended to reflect the actual usage of resources. Direct costs are attributed to specific activities, while support costs are apportioned on an appropriate basis (see notes 4–5). Expenditure includes irrecoverable VAT, which is reported as part of the cost to which it relates.

Allocation of support costs

Support costs are those functions which assist the delivery of charitable activities or the generation of income, but which are not directly attributable to specific activities. These include premises costs, administration, staff costs, and professional services. The basis of apportionment is disclosed in notes 5–6.

Pension contributions

The charity operates a workplace (defined contribution) pension scheme for its employees and meets its legal obligations by paying the minimum required contributions. Contributions are charged to the SoFA as they become payable.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions (those below £500) is not capitalised.

Depreciation is charged on a straight-line basis to allocate the cost of assets over their estimated useful lives as follows:

Equipment	25% per annum
Freehold Building	1% per annum
Freehold Land	Not depreciated

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 2025

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 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 when the charity has a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured or reliably estimated. Creditors and provisions are normally recognised at their settlement value.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term, even if the payments are not made on such a basis.

Finance leases

Assets acquired under finance leases are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments and are depreciated over the shorter of the lease term or the expected useful life of the asset. The lease obligation is recorded as a liability and reduced through lease payments. Finance charges are allocated over the lease term using the sum-of-digits or actuarial method, reflecting a constant periodic rate of interest on the remaining balance of the liability.

Financial instruments

The charity only has financial instruments that are classified as basic financial instruments. These are initially recognised at cost and subsequently measured at their settlement value. The charity does not hold any complex financial instruments.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	2025			2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
2 Donations and legacies						
Revenue Grants	64,258	198,463	262,721	37,457	173,800	211,257
Donations	4,829	-	4,829	6,999	-	6,999
	<u>69,087</u>	<u>198,463</u>	<u>267,550</u>	<u>44,456</u>	<u>173,800</u>	<u>218,256</u>
3 Income from Charitable activities						
Primus Club	643,465	-	643,465	560,638	-	560,638
Independent Living Service	6,761	201,370	208,131	295,436	280,845	576,281
Outreach	203,958	-	203,958	-	-	-
The Mills	94,589	-	94,589	-	-	-
Veteran Service	-	59,001	59,001	-	-	-
Rental Income	19,856	-	19,856	11,880	-	11,880
	<u>968,629</u>	<u>260,370</u>	<u>1,228,999</u>	<u>867,954</u>	<u>280,845</u>	<u>1,148,799</u>
3A Other Income						
Solar Panels - FIT	3,295	-	3,295	3,588	-	3,588
Insurance payout	1,987	-	1,987	1,276	-	1,276
ILS - GM Coalition Income	800	-	800	1,300	-	1,300
	<u>6,082</u>	<u>-</u>	<u>6,082</u>	<u>6,164</u>	<u>-</u>	<u>6,164</u>
4 Costs of raising funds						
Agency/other expenses	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 Expenditure on Charitable activities						
Primus Club	371,152	5,000	376,152	336,865	-	336,865
Independent Living Service	154,020	443,072	597,092	207,904	387,675	595,579
Outreach	213,024	-	213,024	214,298	-	214,298
The Mills	87,260	-	87,260	94,982	-	94,982
Veteran Service	8,676	59,000	67,676	-	-	-
	<u>834,132</u>	<u>507,072</u>	<u>1,341,204</u>	<u>854,049</u>	<u>387,675</u>	<u>1,241,724</u>

Analysis of expenditure on charitable activities

	Direct Costs £	Support Costs £	Total 2025 £	Direct Costs £	Support Costs £	Total 2024 £
General						
Primus Club	292,113	84,039	376,152	257,290	79,575	336,865
Independent Living Service	463,989	133,103	597,092	446,158	149,420	595,578
Outreach	165,373	47,651	213,024	165,914	48,385	214,299
The Mills	67,738	19,522	87,260	73,467	21,515	94,982
Veteran Service	52,562	15,114	67,676	-	-	-
	<u>1,041,775</u>	<u>299,429</u>	<u>1,341,204</u>	<u>942,829</u>	<u>298,895</u>	<u>1,241,724</u>

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	Primus Club	Indep Living	Outreach	The Mills	Veteran	Total
6 Analysis of Support Costs	£	£	£	£	£	£
Senior Manage/Finance	64,785	58,510	45,314	19,035	10,819	198,462
Cleaning	246	952	30	6	55	1,288
DBS Checks	136	527	17	3	30	713
Depreciation	2,335	9,047	283	59	521	12,245
Governance	2,448	9,484	297	62	546	12,837
Insurance	1,861	7,210	226	47	415	9,759
IT Support	1,411	5,465	171	36	315	7,397
Finance Loan interest	69	266	8	2	15	360
Maintenance/repairs	1,552	6,014	188	39	346	8,140
Payroll/pension admin	1,332	5,159	162	34	297	6,984
Tel/photo/stat/franking	3,205	12,415	389	81	715	16,805
Utilities	1,985	7,692	241	50	443	10,411
Other	2,675	10,363	325	68	597	14,028
Total	84,039	133,103	47,651	19,522	15,114	299,429

7 Staff Costs

The payroll costs of the charity were as follows:-

	2025 £	2024 £
Wages & salaries	833,984	791,922
Social security costs	38,383	59,322
Pension costs	15,289	14,841
	887,656	866,085

No employee earned more than £60,000 pa

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

	Number	Number
Charitable activities	43	39
Support	8	8
	51	47

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	£	£
	47,932	47,382

8 Net Income

This is stated after charging:

Auditors remuneration: -	£	£
Audit fees	5,400	5,100
Depreciation of tangible fixed assets	13,735	11,403
Operating lease rentals	1,956	2,625

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
Cost			
As at 1 April 2024	1,058,362	146,574	1,204,936
Additions	-	31,571	31,571
Disposals	-	(15,092)	(15,092)
As at 31 March 2025	<u>1,058,362</u>	<u>163,053</u>	<u>1,221,415</u>
Depreciation			
As at 1 April 2024	118,175	143,886	262,061
Charge for the year	8,184	5,551	13,735
Eliminated on disposal	-	(15,092)	(15,092)
As at 31 March 2025	<u>126,359</u>	<u>134,345</u>	<u>260,704</u>
Net Book Value			
As at 31 March 2024	<u>940,187</u>	<u>2,688</u>	<u>942,875</u>
As at 31 March 2025	<u>932,003</u>	<u>28,708</u>	<u>960,711</u>

	2025 £	2024 £
10 Debtors		
Trade debtors	121,198	86,304
Prepayments	2,505	11,452
Other	18,187	451
	<u>141,890</u>	<u>98,207</u>

Other debtors includes two employee loans and one salary advance, comprising individual loan balances of £15,223 and £2,586, and salary advance balance of £378. These loans are being repaid through agreed deductions from salary.

	2025 £	2024 £
11 Creditors falling due within one year		
Stockport MBC re Salaries	225,586	201,227
Other Creditors	111	(1,212)
Trade Creditors	24,544	3,154
Accruals and Deferred Income	7,920	6,400
Funds in trust	5,080	6,915
	<u>263,241</u>	<u>216,483</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 2025

12 Statement of Funds	Balance 01/04/24 £	Income £	Costs £	Transfers £	Balance 31/03/25 £
Unrestricted funds:					
General fund	1,064,287	1,044,410	834,132		1,274,565
	<u>1,064,287</u>	<u>1,044,410</u>	<u>834,132</u>	<u>-</u>	<u>1,274,565</u>
Restricted Funds:					
Independent Living Service	80,309	458,833	507,072	-	32,070
	<u>80,309</u>	<u>458,833</u>	<u>507,072</u>	<u>-</u>	<u>32,070</u>
Total Funds	<u>1,144,596</u>	<u>1,503,243</u>	<u>1,341,204</u>	<u>-</u>	<u>1,306,635</u>

	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>
Restricted Funds:					
Independent Living Service	13,339	454,645	387,675	-	80,309
	<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>

Restricted funds balances as at 31/3/25: £ 32,070

Independent Living Service	£14,782	Ring fenced for cost of living payments.
	£6,163	Lottery grant overlapped the year 24/25-25/26.
	£4,326	Ring fenced for an autism training project.
	£2,842	Ring fenced for Forever Manchester Tablet Club.
	£644	Ring fenced for Veteran Autism Social Group.
	£900	Ring fenced for PT young people energy support.
	£2,413	Ring fenced for Access to Work.

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

13 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Fund balances as at 31/03/25:			
Tangible fixed assets	960,711	-	960,711
Net current assets	317,627	32,070	349,697
Long term liabilities	3,773	-	3,773
	<u>1,274,565</u>	<u>32,070</u>	<u>1,306,635</u>
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>1,144,596</u>

14 Lease Commitments

a Operating leases

	2025 £	2024 £
Total commitments under non-cancellable leases		
Within one year	1,896	664
Within 2 to 5 years	6,646	-
After 5 years	378	-
	<u>8,920</u>	<u>664</u>

b Finance lease

There were no Finance lease commitments at the year end (2024: 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 (2024: none).

DISABILITY STOCKPORT CIO
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

18 Related Party Transactions

During the year the charity entered into the following transactions with related parties:

Related Party	Nature of transaction / Amount
Stockport Metropolitan Borough Council	Grant of £214,300 Expense of £10,000
Children of Trustees	Income of £27,900
Employees	Loan of £23,000

Their participation in the services provided by the Charity is on the same terms and conditions as all other users.

19 Managed Bank Accounts

The Charity holds money on behalf of clients deposited in managed bank accounts with CAF Bank Ltd. At 31 March 2025 balances held on their behalf totalled £22,204, (2024: £70,407).

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 2025 is £120,730 (2024: £102,675).

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