

Halton Disability Partnership

Charity number 1138404

A Company limited by guarantee number 7335794

Annual Report and Financial Statements for the year ended 31 March 2024

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in white, set against a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Halton Disability Partnership

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by the Greater Merseyside Community Accountancy Service

Halton Disability Partnership

Trustees' report continued

Chairmans Opening Remarks

Chairs Opening Remarks

2024 has been a productive year. Our CEO John Abbott has continued the development of HDP, and we have not only survived but flourished. We have much to be proud of and lots to look forward to. Currently we have 53 employees with fair pay and good working terms and conditions.

As it has been since HDP was founded in 2010 the overriding priority for HDP over the last year had been to continue to support people in Halton who have a disability or mental health issues to access real choice in care via personal budgets and thus enjoy full citizenship.

In order to achieve this fundamental objective HDP was required to continue to be “sustainable” when the lottery funding ended in July 2021. Last year HDP was sustainable every month!

HDP established an agency to support those service users who are unable to carry out the employer role for PA's which generate income. HDP has further developed into the area of Power of Attorney support which generates income.

This work has helped sustain HDP and to certain extent replaced the former funding. The public benefit of these developments is that an increasing number of people with mental health needs as well as people with a disability can now access real, safe choice in their care in Halton, together with a comprehensive, respected adult safeguarding service.

This significant development in HDP has been monitored and supported by the trustees. There are regular board meetings to discuss a wide range of topics.

The CEO leads activities focused on HDP's “agency” and Power of Attorney service that meet local unmet need. This has ensured financial stability. The founding goals and values of HDP are adhered to whilst the service develops and expands and sustains itself in place of the unreliable funding via the local authority or NHS. The board has again recorded appreciation for all the fine hard work of John Abbott and the whole team over this period.

As HDP enters its 15th year we have achieved financial stability. The major reorganization instigated by CEO John Abbott has enabled HDP to reach sustainability with

- Annual income increased year by year
- 53 PAs employed.
- 90 clients supported.
- 10 clients in transit.

CEO John Abbott has consistently sought and developed opportunities for HDP that continues to enable HDP to thrive.

Halton Disability Partnership

Trustees' report continued

Key Goals

The key targets remain of maximizing choice in care for more clients, providing a safeguarding follow up service and developing welfare rights provision have been achieved.

HDP has: -

- Improved help and wellbeing.
- Improved choice for people.
- Enhanced independence / quality of life.
- Increased social inclusion.

HDP has further developed firm partnerships with key stakeholders including the local authority adult safeguarding and complex care teams, the VCA (Voluntary and Community Action) and across the third sector. This has led to a steady increase in referrals and co-working.

Our CEO has been working with the Liverpool City Region and is a member of the LCR transport committee focused on disability access.

With HDP lead by John and the office team, also with our PA's and board, we continue to work together for HDP leading towards a celebration of our 15th year in 2025.

Some social workers had been reluctant to promote personal budgets, and full choice in care to vulnerable clients due to concerns about "capacity". The establishment of an agency within HDP to provide the employer/ coordinator role for clients means that people now have the full choice and control in their care without the stress of managing and recruiting personal assistants (PA's). This has meant that a number of previously excluded clients are now included in the option of choosing their care. The agency also generates income for HDP so has contributed to our long – term sustainability. The CEO has visited all local social work teams and commissioners to promote the service. HDP now enjoys a positive reputation as a provider of choice.

People Involvement

HDP is a DPULO (Disable people user led organization) organisation where some of our employees and trustees are people with disability challenges.

Employees, trustees and clients played a significant role in formulating our Reaching Communities bid. The goals and aspirations we set out reflected the priorities of the people who use our services, and the core values of HDP.

We hope to establish and develop the "HDP Consultative Group". This group will be involved in policy development, setting of priorities and review of our performance. Due to safety concerns input by volunteers, this was put on hold during covid lockdowns. This work is hoped to be in place for our 15th anniversary in 2025.

We also undertake consultation/feedback with clients about the service they receive, their experience of the service and what we might change or develop.

Halton Disability Partnership

Trustees' report continued

Building on strengths

Through our website and Facebook, we have been able to enhance our communication and shared learning. This e communication is two way and clients and carers can now input views and ideas in a way that some people prefer to the traditional face-to-face or formal meeting system.

Our trustees are fully briefed by our CEO about developments and trends within the third sector.

We have a very motivated staff group. All have had formal annual appraisals with very positive outcomes and ideas/opportunities identified for professional development. Training is available to office staff and all PAs.

Training was in 2023 post covid includes.

- Adult Safeguarding
- Mental Health awareness
- Self-harm presentation
- Defibrillator training
- Equality and inclusion
- Mental Capacity
- Self-neglect

Our CEO undertook training with "Disability Rights UK" with an emphasis on the equality/social inclusion agenda and this has been reflected in service developments.

Volunteers

We are hoping to rebuild our volunteers' network.

HDP Safeguarding Service

The safeguarding service that we provide at HDP is extremely important. It provides a great amount of reassurance to our service users. It ensures that our service users have a choice in accessing their own personal assistant. Any concerns that do arise are dealt with in a professional and timely manner, which gives the service user confidence that their opinion and choice matters and that they are kept safe. At times when a safeguarding concern has arisen, we have been able to deal with this in the correct efficient way ensuring that the service user is not at risk.

Financial Review

Income generated by HDP Agency and banked/invested currently to ensure an appropriate level of resources.

Reserves Policy

The aim of the charity is to maintain a level of reserves that is equivalent to at least 3 months of the centre's running costs. Current reserves more than covers this.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis.

Halton Disability Partnership

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and 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.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on

and signed on behalf of the directors by:

Frances Stewart
Trustee / Director

Reference and Administrative Details

Halton Disability Partnership

Charity number 1138404

A Company limited by guarantee number 7335794

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

Name	Position	Dates
John Forrester	Chair	
Alison Forrester		
Terri Kearney		
Frances Stewart		
Claire Dawes		
Susan Molyneux		appointed 1 July 2023

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Method of appointment

Trustees are elected by the members at the AGM

Registered address

Sefton House
Public Hall Street
Runcorn
WA7 1NG

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

Governing document

The organisation is a company limited by guarantee, incorporated on 4th August 2010 in the name of Halton Disability Partnership. The Company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Objects of the organisation

The relief of people with disabilities or long-term conditions in the Halton and adjoining areas.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Maries
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Halton Disability Partnership

I report on the accounts of the charity for the year ended 31st March 2024 set out on pages 8 to 17

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ☐ state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Maries
Lugsdale Road
Widnes
WA8 6DB

Halton Disability Partnership
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Income from donations	(4)	786	-	786	-
Income from charitable activities	(5)	444,160	-	444,160	462,040
Other incoming resources	(6)	119	-	119	-
Bank interest		-	-	-	-
Total incoming resources		<u>445,065</u>	<u>-</u>	<u>445,065</u>	<u>462,040</u>
Resources expended					
Charitable activities	(7)	<u>401,001</u>	<u>-</u>	<u>401,001</u>	<u>390,119</u>
Net incoming / (outgoing) resources		44,064	-	44,064	71,921
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		44,064	-	44,064	71,921
Reconciliation of funds					
Total funds as at 01 April 2023		<u>205,667</u>	<u>-</u>	<u>205,667</u>	<u>133,746</u>
Total funds as at 31 March 2024	(7a)	<u>249,732</u>	<u>-</u>	<u>249,732</u>	<u>205,667</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 13.
The Notes on pages 10 to 17 form an integral part of these accounts.

Halton Disability Partnership

Charity number 1138404

A Company limited by guarantee number 7335794

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current Assets				
Debtors and prepayments	(6) -	-	-	-
Cash at bank and in hand	(7) 249,732	-	249,732	205,667
Total current assets	<u>249,732</u>	<u>-</u>	<u>249,732</u>	<u>205,667</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) -	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets	<u>249,732</u>	<u>-</u>	<u>249,732</u>	<u>205,667</u>
Funds of the charity				
Restricted Funds	-	-	-	0
Unrestricted funds	249,732	-	249,732	205,667
Total Funds	<u>249,732</u>	<u>-</u>	<u>249,732</u>	<u>205,667</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 10 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on and signed on their behalf by:

John Forrester
Director / Trustee

Halton Disability Partnership
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2024

		2024	2023
		Total	Total
		£	£
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		44,064	71,921
Investment income		-	-
(Increase)/decrease in debtors	(9)	-	-
Increase/(decrease) in creditors	(11)	-	-
		<u>44,064</u>	<u>71,921</u>
Cash flows from investing activities			
Investment income		-	-
Net increase/(decrease) in cash:		44,064	71,921
Total cash as at 01 April 2023		<u>205,667</u>	<u>133,746</u>
Total cash as at 31 March 2024		<u>249,732</u>	<u>205,667</u>

The notes on pages 11 to 17 form an integral part of these accounts.

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. project), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

One trustee received £840 consultancy for project delivery.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	786	-	786	-
	<u>786</u>	<u>-</u>	<u>786</u>	<u>-</u>

5 Income from charitable activities

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Project Income	444,160	-	444,160	462,040
	<u>444,160</u>	<u>-</u>	<u>444,160</u>	<u>462,040</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Incoming Resources	119	-	119	-
	<u>119</u>	<u>-</u>	<u>119</u>	<u>-</u>

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

7 Expenditure of charitable activities

	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Salaries & NI	372,524	-	372,524	374,285
Payroll Costs	667	-	667	906
Training	-	-	-	-
Premises	7,596	-	7,596	7,052
Telephone, postage & Stationery	5,795	-	5,795	2,971
Travel expenses	-	-	-	299
Consultancy	-	-	-	-
Bank Charges	429	-	429	403
Events	253	-	253	-
Membership	2,751	-	2,751	722
Computers & IT	5,125	-	5,125	613
PR & Marketing	-	-	-	-
Repairs & Renewals	3,243	-	3,243	1,005
Insurance	1,418	-	1,418	1,400
Food and Drink Expense	542	-	542	-
Governance Costs	658	-	658	463
Total resources expended	401,001	-	401,001	390,119

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

7a Movements in funds

	As at 01/04/2023	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2024
Unrestricted funds	£	£	£	£	£
General funds	205,667	445,065	401,001	-	249,732
Restricted funds					
	-	-	-	-	-
	-	-	-	-	-
Total funds	205,667	445,065	401,001	-	249,732

8 Governance Costs

	2024	2023
	£	£
Independent Examiners' fee	450	450
Administration	208	13
Trustee Expenses	-	-
	<u>658</u>	<u>463</u>

Halton Disability Partnership

Notes to the accounts

for the year ended 31 March 2024

9 Debtors and prepayments

	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

10 Cash at bank and in hand

	£	£
Current Account: Unity Trust	180,404	130,449
Current Account: Natwest	69,179	75,168
Cash in hand	150	51
	<u>249,732</u>	<u>205,667</u>

11 Creditors and accruals

	£	£
Creditors	-	-
	<u>-</u>	<u>-</u>

12 Staff costs and numbers

	£	£
Gross salaries	356,854	345,417
Social security costs	9,178	8,646
Other wages	1,825	14,229
Cost of Living Payments	1,825	3,500
Pensions	2,842	2,493
	<u>372,524</u>	<u>374,285</u>

No employee earned £60,000 per annum or more in the current accounting period

The average number of employees during the year was 16.8 FTE (2023: 16.8)

The charity operates defined contribution pension schemes in respect of its employees. These contributions are made to externally administered pension schemes. The pension cost represents the contributions payable by the organisation to the fund.

Halton Disability Partnership
Notes to the accounts
for the year ended 31 March 2024

13 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
Income from:				
Income from donations	786	-	-	-
Income from charitable activities	444,160	462,040	-	-
Other incoming resources	119	-	-	-
Bank interest	-	-	-	-
Total incoming resources	445,065	462,040	-	-
Expenditure on:				
Charitable activities	401,001	390,119	-	-
Net incoming / (outgoing) resources	44,064	71,921	-	-
Transfers between funds	-	-	-	-
Net movement in funds	44,064	71,921	-	-
Reconciliation of funds				
Total funds as at 01 April 2023	205,667	133,746	-	-
Total funds as at 31 March 2024	(7a) 249,731	205,667	-	-