

REGISTERED COMPANY NUMBER: CE04342 (England and Wales)
REGISTERED CHARITY NUMBER: 1163162

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Disability First CIO

CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Disability First CIO

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

Disability First CIO
Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Disability First CIO is a Blackpool based charity that works across Lancashire and Cumbria. We offer information, advice and support services to anyone living with, or caring for someone with, a disability.

The aims of the charity are:

1. The relief of physically or mentally disabled people in the county of Lancashire and in particular but not exclusively by the provision of advice, information and support, which will directly relieve the needs of such people.
2. The promotion of equality and diversity for the public benefit by:
 - a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion.
 - b) advancing education and raising awareness in equality and diversity.
 - c) promoting activities to foster understanding between people from diverse backgrounds.
 - d) conducting or commissioning research on equality and diversity issues and publishing the results to the public.
 - e) cultivating a sentiment in favour of equality and diversity.

Our key objectives are:

1. to strengthen our unrestricted funding base
2. to develop stronger connections with the NHS
3. seek opportunities to work in partnership
4. investment in and inclusion of our volunteers
5. increase awareness of what we do

Criteria or measures we use to assess success in the reporting period.

Our funders expect us to demonstrate our success. Funding comes in the form of both restricted and unrestricted income. Therefore we have different reporting models and key performance indicators. This means that in order to measure and demonstrate successful outcomes, we use a range of tools including databases, individual evaluation forms and specific funder reporting models. This enables us to both assess and demonstrate our success in the reporting period.

Disability First CIO
Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As a charity who supports people with disabilities and long term health conditions. the impact of COVID 19 was extended for us far longer than the rest of the community.

As we enter a new year for Disability First CIO we have continued to generate new ideas, retained an excellent volunteer team and are moving forward.

Our development of our CLASAG group in Preston was a new step to providing asbestos related support for Lancashire, as well as resuming our Barrow CLASAG meetings.

Our aim for the future is to develop our services further, offer more support for disabled people and grow as a charity.

I would also like to thank the Trustees for their ongoing support and guidance, their faith in Disability First CIO and the work we do has never wavered.

Would YOU like to help us help others?

We know time is precious, it's the new currency. Time weighs heavily when you are worrying - whether it is about the health and welfare of a loved one, how to juggle finances, or access services, which open a window on the world.

We know others want your help too. If recent events have taught us nothing else, it is that charity may well begin at home, but it does not end there - the sense of community engendered extends way beyond that.

Charities such as ours help stitch together the gaps in society's safety net. We catch people when - or ideally long before they fall.

Disability First CIO has not survived by helping people merely get by; we help them thrive by providing specialist and critical services. We right wrongs, create opportunities, fight their corner and stand shoulder to shoulder with others.

Now we are seeking new trustees to join our Management Board and help us do so much more within the 'new' normality of a very different and even more challenging and changing world.

We already offer a range of projects, some of them overlapping, all of them crucial, such as, welfare benefits support and advice & intervention and volunteer recruitment. They all aim to enable disabled people, of all ages, to live independently - and have quality of life.

We do not expect them to go it alone, nor should we, that is why we need you.

For further information, contact Lindsay Barlow at lindsaybarlow@disabilityfirst.org or call 07508061904

For more details about the charity please visit:

www.disabilityfirst.org
<http://www.facebook.com/#1/disabilityfirst>
<http://www.charity-commission.gov.uk/>

FINANCIAL REVIEW

Reserves policy

The trustees policy is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to a minimum level of six months of unrestricted expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Disability First CIO
Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The terms and conditions of employment of all personnel are determined by the Trustees. This includes hours of work, salaries and any increase's, for example because of cost of living increases, etc. The practice is to create appropriate job descriptions and personal specifications and we are fortunate to have some trustees with a breadth of relevant skills and experience. When necessary, trustees seek the advice of external consultants. We do not operate a financial performance management system at present. However, certain principal activities such as the Access Fylde Coast project have outcome targets agreed with the funder.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. Controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE04342 (England and Wales)

Registered Charity number

1163162

Registered office

Blackpool Centre for Independent Living
259 Whitegate Drive
Blackpool
Lancashire
FY3 9JL

Trustees

V R Machen
P M Taylor (resigned 16.5.22)
V Balaguru
Z Roscoe
B Carney (appointed 16.5.22)
K Barrett (appointed 22.8.22)
D Ptolomey (appointed 17.10.22)

Independent Examiner

Mr Paul Ronson FCA
CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Approved by order of the board of trustees on 18th JAN 24 and signed on its behalf by:



B Carney - Trustee

**Independent Examiner's Report to the Trustees of
Disability First CIO**

Independent examiner's report to the trustees of Disability First CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

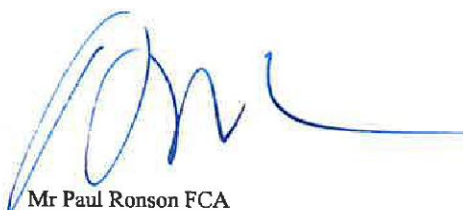
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Paul Ronson FCA
The Institute of Chartered Accountants in England and Wales

CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Date: 18-1-24

Disability First CIO

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		95,316	-	95,316	90,590
Investment income	2	271	-	271	9
Total		<u>95,587</u>	<u>-</u>	<u>95,587</u>	<u>90,599</u>
EXPENDITURE ON					
Other		<u>116,529</u>	<u>-</u>	<u>116,529</u>	<u>101,930</u>
NET INCOME/(EXPENDITURE)		(20,942)	-	(20,942)	(11,331)
RECONCILIATION OF FUNDS					
Total funds brought forward		133,460	-	133,460	144,791
TOTAL FUNDS CARRIED FORWARD		<u><u>112,518</u></u>	<u><u>-</u></u>	<u><u>112,518</u></u>	<u><u>133,460</u></u>

The notes form part of these financial statements

Disability First CIO

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	542	-	542	1,551
CURRENT ASSETS					
Cash at bank and in hand		115,147	-	115,147	134,562
CREDITORS					
Amounts falling due within one year	8	(3,171)	-	(3,171)	(2,653)
NET CURRENT ASSETS		<u>111,976</u>	<u>-</u>	<u>111,976</u>	<u>131,909</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,518</u>	<u>-</u>	<u>112,518</u>	<u>133,460</u>
NET ASSETS		<u>112,518</u>	<u>-</u>	<u>112,518</u>	<u>133,460</u>
FUNDS	9				
Unrestricted funds				<u>112,518</u>	<u>133,460</u>
TOTAL FUNDS				<u>112,518</u>	<u>133,460</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Disability First CIO

Balance Sheet - continued

31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th JAN 24 and were signed on its behalf by:

A handwritten signature in dark ink on a light-colored rectangular piece of paper. The signature appears to be 'B Carney'.

B Carney - Trustee

A handwritten signature in dark ink on a light-colored rectangular piece of paper. The signature appears to be 'Z Roscoe'.

Z Roscoe - Trustee

The notes form part of these financial statements

Disability First CIO

Notes to the Financial Statements **for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Disability First CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	271	9
	<u>271</u>	<u>9</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,009	1,009
Deficit on disposal of fixed assets	-	3,963
	<u>-</u>	<u>3,963</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Trustees	6	5
Staff	4	4
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,590	-	90,590
Investment income	9	-	9
Total	<u>90,599</u>	<u>-</u>	<u>90,599</u>
EXPENDITURE ON			
Other	97,967	3,963	101,930
NET INCOME/(EXPENDITURE)	(7,368)	(3,963)	(11,331)
Transfers between funds	16,436	(16,436)	-

Disability First CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	9,068	(20,399)	(11,331)
RECONCILIATION OF FUNDS			
Total funds brought forward	124,392	20,399	144,791
TOTAL FUNDS CARRIED FORWARD	133,460	-	133,460
7. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	4,234	5,044	9,278
Disposals	(850)	-	(850)
At 31 March 2023	3,384	5,044	8,428
DEPRECIATION			
At 1 April 2022	4,234	3,493	7,727
Charge for year	-	1,009	1,009
Eliminated on disposal	(850)	-	(850)
At 31 March 2023	3,384	4,502	7,886
NET BOOK VALUE			
At 31 March 2023	-	542	542
At 31 March 2022	-	1,551	1,551
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.23 £	31.3.22 £	
Trade creditors	1,135	1,035	
Social security and other taxes	1,095	718	
Accrued expenses	941	900	
	3,171	2,653	

Disability First CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	133,460	(20,942)	112,518
TOTAL FUNDS	<u>133,460</u>	<u>(20,942)</u>	<u>112,518</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,587	(116,529)	(20,942)
TOTAL FUNDS	<u>95,587</u>	<u>(116,529)</u>	<u>(20,942)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	124,392	(7,368)	16,436	133,460
Restricted funds				
Building Better Opportunities	2,560	-	(2,560)	-
Coastal Communities Fund	7,839	(3,963)	(3,876)	-
Lottery	10,000	-	(10,000)	-
	<u>20,399</u>	<u>(3,963)</u>	<u>(16,436)</u>	<u>-</u>
TOTAL FUNDS	<u>144,791</u>	<u>(11,331)</u>	<u>-</u>	<u>133,460</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,599	(97,967)	(7,368)
Restricted funds			
Coastal Communities Fund	-	(3,963)	(3,963)
TOTAL FUNDS	<u>90,599</u>	<u>(101,930)</u>	<u>(11,331)</u>

Disability First CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	124,392	(28,310)	16,436	112,518
Restricted funds				
Building Better Opportunities	2,560	-	(2,560)	-
Coastal Communities Fund	7,839	(3,963)	(3,876)	-
Lottery	10,000	-	(10,000)	-
	<u>20,399</u>	<u>(3,963)</u>	<u>(16,436)</u>	<u>-</u>
TOTAL FUNDS	<u>144,791</u>	<u>(32,273)</u>	<u>-</u>	<u>112,518</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,186	(214,496)	(28,310)
Restricted funds			
Coastal Communities Fund	-	(3,963)	(3,963)
TOTAL FUNDS	<u>186,186</u>	<u>(218,459)</u>	<u>(32,273)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Disability First CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charity events	-	3
Donations	82,614	83,055
Grants	12,702	7,532
	<u>95,316</u>	<u>90,590</u>
Investment income		
Deposit account interest	271	9
	<u>95,587</u>	<u>90,599</u>
Total incoming resources		
	<u>95,587</u>	<u>90,599</u>
EXPENDITURE		
Other		
Computer equipment	1,009	1,009
Loss on sale of tangible fixed assets	-	3,963
	<u>1,009</u>	<u>4,972</u>
Support costs		
Finance		
Bank charges	161	126
Information technology		
computer software and support	2,507	1,921
Human resources		
Wages	80,645	68,372
Social security	1,741	622
Pensions	1,163	983
	<u>83,549</u>	<u>69,977</u>
Other		
Rent and utility costs	5,910	4,090
Insurance	2,028	1,696
Telephone and internet	2,750	2,112
Sundries	256	279
Training costs and materials	-	1,662
Travelling expenses	587	592
Volunteer expenses	2,254	1,224
Postage and stationery	2,335	2,029
Advertising	998	1,328
Sub-contractors	10,895	7,712
	<u>28,013</u>	<u>22,724</u>

This page does not form part of the statutory financial statements

Disability First CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Other		
Governance costs		
Independent examiner fee	930	950
Professional fees	360	1,260
	<u>1,290</u>	<u>2,210</u>
Total resources expended	<u>116,529</u>	<u>101,930</u>
Net expenditure	<u>(20,942)</u>	<u>(11,331)</u>

This page does not form part of the statutory financial statements