

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024

for
Disability First CIO

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

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for the Year Ended 31 March 2024

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Disability First CIO

Report of the Trustees

for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Disability First Charitable Incorporated Organisation (CIO) has been supporting people since 1992, through the specialist provision of services across Lancashire and Cumbria. Disability First empower individuals with disabilities to thrive and advocate for their needs, resulting in enhanced accessibility and inclusive living.

We are one of the few charities on the Fylde Coast that provide a comprehensive Welfare Benefit Service. At grass roots level we help people with disabilities and their families to complete disability benefit forms, on a one to one basis. We also give advice by phone and support clients through the benefits appeal process. Our volunteers support the clients emotionally at what can be a daunting and stressful experience, and express our clients' difficulties in their forms, to ensure they receive the financial support they need. This is especially important for our clients with mental health problems, autism or learning difficulties.

From April 2023 to March 2024 our Welfare benefits project directly supported 430 clients with their benefits including Attendance Allowance, Carers Allowance, Disability Living Allowance, Employment Support Allowance, Personal Independence Payment, Universal Credit, Appeals forms, and Blue Badge applications. This is an increase of 162 more clients than our previous year. Our support is done by one to one appointment, telephone and online. We also offer an Advice line for information. This benefits our clients financial wellbeing, offering them more independence.

Our Cumbria and South Lancashire Asbestos Support Group is now based in Lancaster. Our Asbestos Advice and Support project also offers support in benefits form filling. This project runs from December-January annually and from December 2022 to December 2023 we supported 53 clients with a home visit to help them to complete applications for support.

Charity helps provide the support and advice for people to achieve social justice, by helping them to receive the benefits that they are entitled to in a period where welfare reform has left vulnerable people at a financial disadvantage.

We also work with business and government services to campaign and raise awareness of the disability issues in a bid to achieve greater accessibility and inclusion, whilst driving forward continued improvements in service provision. One of our crucial roles is promoting the views of disabled people, through representation and consultation.

The organisation provides a portfolio of overlapping services that aim to promote health and wellbeing, enabling people with long term health conditions of all ages, to live independently.

For more details about Disability First and what we do, please visit:

www.disabilityfirst.org
<https://www.facebook.com/disabilityfirst/>
or call our office on 01253 477201/2

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 2024**

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 increases, 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)

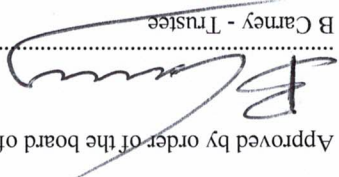
Registered Charity number
1163162

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

Trustees
V R Machen
V Balaguru
Z Roscoe
B Carney
K Barrett
D Ptolomey

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 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 2024.

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: 21/01/2025

Disability First CIO

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Unrestricted fund	Restricted funds	Total funds	Total funds
	£	£	£	£
	84,491	-	84,491	95,316
INCOME AND ENDOWMENTS FROM				
Donations and legacies				
Investment income	1,081	-	1,081	271
Notes	2			
Total	85,572	-	85,572	95,587
EXPENDITURE ON				
Other	86,274	-	86,274	116,529
NET INCOME/(EXPENDITURE)	(702)	-	(702)	(20,942)
RECONCILIATION OF FUNDS				
Total funds brought forward	112,518	-	112,518	133,460
TOTAL FUNDS CARRIED FORWARD	111,816	-	111,816	112,518

The notes form part of these financial statements

Disability First CIO

Balance Sheet

31 March 2024

	Unrestricted fund	Restricted funds	Total funds	
FIXED ASSETS				
Tangible assets	90	-	90	542
CURRENT ASSETS				
Cash at bank and in hand	113,568	-	113,568	115,147
CREDITORS				
Amounts falling due within one year	(1,842)	-	(1,842)	(3,171)
NET CURRENT ASSETS	111,726	-	111,726	111,976
TOTAL ASSETS LESS CURRENT LIABILITIES	111,816	-	111,816	112,518
NET ASSETS	111,816	-	111,816	112,518
FUNDS	9			
Unrestricted funds			111,816	112,518
TOTAL FUNDS			111,816	112,518

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

The notes form part of these financial statements

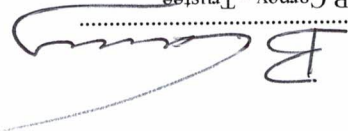
Disability First CIO

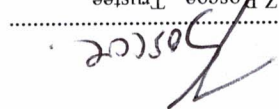
Balance Sheet - continued

31 March 2024

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 21/01/2025 and were signed on its behalf by:


B Carney - Trustee


Z Roscoe - Trustee

The notes form part of these financial statements

ACCOUNTING POLICIES

1.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2.	INVESTMENT INCOME	<div> <div>Deposit account interest</div> <div> <div>31.3.24</div> <div>31.3.23</div> </div> <div> <div>£ 1,081</div> <div>£ 271</div> </div> </div>
3.	NET INCOME/(EXPENDITURE)	<div> <div>Net income/(expenditure) is stated after charging/(crediting):</div> <div> <div>31.3.24</div> <div>31.3.23</div> </div> <div> <div>£ 452</div> <div>£ 1,009</div> </div> </div>
4.	TRUSTEES' REMUNERATION AND BENEFITS	
	<div> <div>There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.</div> <div>Trustees' expenses</div> <div>There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.</div> </div>	
5.	STAFF COSTS	<div> <div>The average monthly number of employees during the year was as follows:</div> <div> <div>Trustees</div> <div>Staff</div> </div> <div> <div>31.3.24</div> <div>31.3.23</div> </div> <div> <div>6</div> <div>6</div> </div> <div> <div>3</div> <div>4</div> </div> <div> <div>9</div> <div>10</div> </div> </div>
6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	
	Investment income	
	Total	
	EXPENDITURE ON	
	Other	

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund	Restricted funds	Total funds
		£	£	£
	NET INCOME/(EXPENDITURE)	(20,942)	-	(20,942)
	RECONCILIATION OF FUNDS			
	Total funds brought forward	133,460	-	133,460
	TOTAL FUNDS CARRIED FORWARD	112,518	-	112,518
7.	TANGIBLE FIXED ASSETS			
		Fixtures and fittings	Computer equipment	Totals
		£	£	£
	COST			
	At 1 April 2023 and 31 March 2024	3,384	5,044	8,428
	DEPRECIATION			
	At 1 April 2023	3,384	4,502	7,886
	Charge for year	-	452	452
	At 31 March 2024	3,384	4,954	8,338
	NET BOOK VALUE			
	At 31 March 2024	-	90	90
	At 31 March 2023	-	542	542

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31,324	31,323
£	£
290	1,135
611	1,095
941	941
1,842	3,171

9. MOVEMENT IN FUNDS

Net movement in funds	At	At 1,4.23	General fund	Unrestricted funds	TOTAL FUNDS
£	£	£	112,518	112,518	112,518
31.3.24	At	At 1,4.23	(702)	(702)	(702)
111,816	111,816	111,816			

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

			TOTAL FUNDS
Incoming resources	85,572	85,572	
Resources expended	(86,274)	(86,274)	
Movement in funds	£	£	
	(702)	(702)	
			General fund
			Unrestricted funds

Comparatives for movement in funds

[illegible]

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9.

MOVEMENT IN FUNDS - continued

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

Unrestricted funds	General fund	TOTAL FUNDS	
		Incoming resources	Resources expended
		£	£
		95,587	(116,529)
		(20,942)	(20,942)

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

Unrestricted funds	General fund	TOTAL FUNDS	
		At 1.4.22	Net movement in funds
		£	£
		133,460	(21,644)
		111,816	111,816

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

Unrestricted funds	General fund	TOTAL FUNDS	
		Incoming resources	Resources expended
		£	£
		181,159	(202,803)
		(21,644)	(21,644)

Disability First CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Disability First CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
INCOME AND ENDOWMENTS		
Donations and legacies	69,491	82,614
Donations	15,000	12,702
Grants	84,491	95,316
Investment income	1,081	271
Deposit account interest		
Total incoming resources	85,572	95,587
EXPENDITURE		
Other	452	1,009
Computer equipment		
Support costs		
Finance	150	161
Bank charges		
Information technology	1,281	2,507
computer software and support		
Human resources	57,294	80,645
Wages		
Social security	-	1,741
Pensions	972	1,163
Other	3,898	5,910
Rent and utility costs		
Insurance	1,240	2,028
Telephone and internet	2,857	2,750
Sundries	188	256
Travelling expenses	1,169	587
Volunteer expenses	2,017	2,254
Postage and stationery	922	2,335
Advertising	105	998
Sub-contractors	12,469	10,895
	24,865	28,013

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 2024

Other		
Governance costs		
Independent examiner fee		
Professional fees		
Total resources expended		
Net expenditure		
31.3.24	£	31.3.23
900	£	930
360		360
1,260		1,290
86,274		116,529
(702)		(20,942)

This page does not form part of the statutory financial statements