

DIFFERENCE

England & Wales · Charity number 1170789

Details

Status Registered

Legal form CIO

Registered 2016-12-16

Register [View on the Charity Commission register](#)

Contact

Address 49 Wantage Road
Durham
DH1 1LP

Phone 07817619333

Email hello@difference-northeast.org.uk

Website www.difference-northeast.org.uk

Activities

Objects: THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY THE ELIMINATION OF DISCRIMINATION IN RELATION TO DISABLED PEOPLE IN THE NORTH EAST OF ENGLAND AND BY AIMING TO IDENTIFY AND ADDRESS THE IMPACT OF DISABILITY DISCRIMINATION AND OTHER FACTORS WHICH EXCLUDE DISABLED PEOPLE FROM BEING EQUAL PARTICIPANTS IN COMMUNITIES AND SOCIETY; AND HIGHLIGHTING THE WAYS IN WHICH DISABILITY DISCRIMINATION IS EXPERIENCED IN EVERYDAY LIFE.

Activities: To achieve our objectives of increasing equality and tackling discrimination, we will:1. Raise awareness of disability discrimination and influence public opinion and policy.2. Represent and speak out about the needs and concerns of disabled people.0001

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	£140,626	£122,900	-	-
2024-01-01	£126,777	£99,076	-	-
2023-01-01	£101,394	£76,372	-	-
2022-01-01	£67,892	£66,575	-	-
2021-01-01	£69,978	£57,814	-	-

Trustees

Name	Role	Appointed
Alistair Stuart Chisholm		2025-10-22
Caroline MacDonald		2023-11-10
GILLIAN LATHAN		2017-01-17
NICKY EREVIK		2017-01-17
VALERIE MILNES		2018-10-01

DIFFERENCE

England & Wales - Charity number 1170789

Accounts

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Introduction

This report and its links present the detail to this year's work, but in summary, 2024/25 has been a year of:

- Listening and representing, getting close to disabled people across the North East, hearing what people have to say and producing evidence to influence change.
- Increasing equality, reducing discrimination and increasing service access through training organisations in equality and etiquette, and digital accessibility; challenging decisions and bad practice; and working with the regions politicians to ensure they represent our voice in Westminster
- Increasing our organisational sustainability through, building skills, capacity and developing networks and relationships.

The project Driving Difference was intended to spread our influence across the North East, and to that end we had planned a headline event for this year. Our initial plan was to deliver one large headline event in Stockton at the end of this first year. But we felt a better way to engage with disabled people across the region was through a number of smaller, local events and working with local disability organisations to increase their own capacity and knowledge. We have also run a number of 'Members Make the Difference' online meetings on a range of topics from transport to climate justice, allowing disabled people the time and space to contribute to a broad range of thematic areas. We felt that using a mix of online and in-person events provided a decentralised, participatory and inclusive approach, which we also felt was a better fit for our collective advocacy approach.

We hope you enjoy reading about some of our work in the following pages.

Christopher Hartworth, Development Director

Projects and campaigns

Telecare in Hartlepool

In July 2024 Difference North East, working in partnership with seven other DDPOs and VCSE organisations in Hartlepool, campaigned against the introduction of Telecare charges. We collectively wrote a letter to the Director of Adult and Community Based Services and the Leader of the council to highlight the impact this would have on disabled people. We asked that they pause implementation until a full consultation could be undertaken. The telecare charges did go ahead, but our partnership working meant communication about these changes were improved, particularly for the d/Deaf community in Hartlepool.

This campaign was reported on by [Disability news service \(which you can read by clicking here\)](#), [Hartlepool Mail \(available to read here\)](#) and on TV by BBC look North

[You can read more about this campaign and read our open letter on our website here](#)

Members make the difference

As part of our 'Driving Difference' project, we are committed to centring member voices and lived experiences, to ensure disabled people in the North East are not only at the heart of all our work, but are actually driving our work.

Disability History Month, 2024

DHM is an increasingly important annual member event for both organisations wishing to become more equal and accessible and disabled people's experience and understanding of their own heritage. It takes place over one month, which means a number of smaller accessible events and activities can take place, encouraging a diversity of disabled people to participate. This last year, we run a number of activities to celebrate this, which included:

- Disability equality, awareness, and etiquette talks to organisations including the police and the NHS.

- Film and book clubs to celebrate notable campaigns and narratives from different disabled people.
- Talks about notable disabled people from history, such as Mary Greaves ([click here for a short video of this talk](#))
- Exhibitions in libraries across the region

This year we plan to expand and increase our range of activities on offer.

North East Mayoral Combined Authority (NEMCA)

Transport Plan

In Autumn 2024 the North East Mayoral Combined Authority (NEMCA) released its plan for the future of transport in the region (covering from the Borders to South County Durham) for consultation. We wrote a 17-page submission in response to the proposals, highlighting the barriers that disabled people face travelling every day, and urging NEMCA to centre disabled people in more of their plans. The report used direct quotes from members that we gathered from two member events in November and December.

[The NEMCA transport plan can be found here](#)

‘Claiming the normal!’ Photography Project.

We believe in accurate and authentic representation of disabled people; moving beyond harmful stereotypes like ‘superhuman Paralympians,’ ‘helpless charity cases,’ or ‘benefit scroungers.’ We want to claim the everyday space for disabled people and showcase real disabled lives in a positive and empowering way. This project highlighted disabled people simply *being themselves*, going to work, doing the shopping, enjoying hobbies, or getting ready in the morning.

We embedded these images into our website and will use them as part of our ongoing work.

Welfare reform; representing members in the North East

In March 2025, Central Government released a Green Paper detailing proposed changes to PIP and Universal Credit. These changes would be devastating, leading to more disabled people in poverty, and would disproportionately effect disabled people in the North East.

When these reforms were announced, [we sent a letter \(click here to read\)](#) to all North East MPs detailing the potential impact. We also appeared on Smooth Radio discussing the impact of welfare reform. [You can listen to this interview by clicking here.](#)

We worked alongside colleagues at Citizen's Advice Newcastle and Disability North, as well as the UK wide DPO Forum. We attended a workshop hosted by Chi Onwurah (MP for Newcastle Central and West) to share our concerns with green paper. Onwurah then wrote to the Secretary of State, Stephen Timms to urgently seek clarity around the work support, changes in PIP criteria, employment support and the use of assistive technology.

Colleagues from Citizens Advice and Disability North attended a meeting with Mary Glendon (MP for Newcastle East and Wallsend) who as a result also sent a letter to the Secretary of State, Liz Kendall to urgently state the damage that the bill would cause to disabled people in her constituency. On 19th June 2025 we co-hosted a workshop with Citizens Advice and Disability North which was attended by 8 disabled people and their carers, to gather the views of disabled people on the proposed reforms. This workshop formed the basis for Citizen's Advice and Disability North's responses to the consultation. We used these voices from this event, and things members had said at our other Member Events, to ensure our submission had the real words from disabled people in the centre.

The North East was not included in the government's in person consultation locations, meaning disabled people and their carers did not have an equitable opportunity to contribute to policy changes.

We campaigned hard to ensure a consultation for disabled people was provided in the North East. This [was raised in parliament using data we provided \(you can read this by clicking here\)](#), and subsequently a date was arranged on 26th June 2025.

[We researched and developed an organisational response to the Pathways to work Green paper consultation, which was signed by 64 members and allies. \[Click here to read full letter\]](#)

Launching 'Members Make the Difference'

In 2024, we launched online discussion events, each was held on an evening via Zoom and focused on a different theme as chosen by our members. Each session was accessible with BSL and live captions.

Online member event: A history of Disability Activism

This online event was held in November 2024 and was **attended by 8 disabled people**. Members of Difference North East gathered to discuss the thought-provoking film, "*Then Barbara Met Alan*" - [click here to read more about this film](#). Learning lessons from a History of Disability Activism & Community. The film, portraying the groundbreaking [activism of Barbara Lisicki \(you can read more here\)](#) and [Alan Holdsworth \(click here to read more\)](#), offers a reminder of the power of community, the importance, and function of direct action, and the need for an ongoing fight for equality.

[A full summary of A history of Disability Activism event can be found on our website here.](#)

Online member event: Employment and Work

This online event held in January 2025 and was **attended by 12 disabled people**. Members shared the inequality and discrimination they faced in gaining and retaining suitable employment. Our members had excellent ideas on how employment and welfare systems could be improved; this feedback was later used in our welfare reform green paper consultation response in June 2025

[A full summary of the Employment and Work event can be found on our website here.](#)

Online member event: Housing

This online event held in February 2025 was **attended by 6 disabled people**. Members shared the difficulties of finding and keeping accessible housing. Key issues raised were the lack of accessible homes being built, poor planning, the barriers to adaptations and the disabled facilities grant.

[A full summary of the Housing event can be found on our website here.](#)

Member Feedback *"Hope to see more events like these as they can be invaluable to the wellbeing of its audience, providing a safe space to share lived experience to inform reports to that will hopefully affect change! This forum serves as a lifeline for those often most vulnerable, who have no choice but to continue their daily battles and challenges. Keep up the good work!"*

'On the table' event: How can life be better for Disabled People?

This event brought disabled people together in person to share their experiences and talk about ways to make life fairer and more accessible. These local experiences were shared with the Community Foundation as part of its Vital Signs report.

[A full summary of the 'On the table' event can be found on our website here](#)

'Voices across the North East': In person listening events

As previously explained in the introduction, these engagement events were a replacement for our larger proposed event. In May 2025 Difference North East hosted a series of events across the North East region. We also ran an online survey. This work will inform a report, scheduled for November 2025, about what everyday barriers still exist for disabled people and how we can address these.

AMBLE Thursday 22 May 2023 Attendees: 3

GATESHEAD Wednesday 21 May 2025 Attendees: 5

STOCKTON Wednesday 14 May 2025 Attendees: 8

HARTLEPOOL Tuesday 13 May 2025 Attendees: 11

DARLINGTON Friday 21 May 2025 Attendees: 3

Ongoing digital survey. Current responses: 6

Quotes from the events:

"Understand what it's like to be disabled. There's so much ableism...make those adjustments without making a fuss, because half the time the adjustments aren't Massive" Member in Darlington

"I shudder to think how people would treat me if I was more physically

Disabled" Member in Amble

"Sign language has regional signs. The sign for purple has 27 different signs depending on where you live. AI can't handle that complexity."
Member in Hartlepool

"Whenever I go anywhere new I'll be on Google Street View trying to see what the parking looks like" Member in Gateshead

We want clear pavements. We want no street furniture out. No more cars on pavements! Member in Stockton.

Representing and advocating for disabled people

Discussion Panel: Reasonable Adjustments

In January 2025, Difference hosted a lunchtime talk with VONNE for the VCSE sector. It was an hour-long free to attend facilitated conversation to allow organisations to think creatively about meeting reasonable adjustments. It was attended by a wide range of representatives from roughly 12 VCSE organisations.

Event feedback: *"One of my main takeaways from the session was the importance of empathy and a reminder that anyone could require a reasonable adjustment during their working life."*

Discussion Panel: Is a healthy life a better life?

In February 2025 Difference North East were invited to Durham University's Van Mildert College, to sit on a panel to debate the topic of *"Is a healthy life a better life?"*. This event was **attended by around 30 students, graduates, and university staff**.

Event feedback: *"Thank you so much for such a thought evoking conversation"*

Presentation: Developing inclusive boards and governance

In March 2025, Difference presented at 'The North East Culture Social' co-hosted by Unfolding Theatre and Gosforth Civic Theatre. We spoke about Disability and Governance and the importance of bringing

disabled people into decision-making spaces. The event was attended by roughly 25 organisations and individuals in a hybrid fashion.

[A Recorded Summary of the Developing inclusive boards and governance speech can be found here](#)

Presentation: Making your climate messages accessible

In February 2025 Difference Presented to the Stockton-on-Tees Business Climate Coalition (**reach of 80 member organisations**) about how to ensure their messages were reaching disabled professionals, customers and members of the public.

Event feedback: *"Thanks again for presenting this morning, really appreciate it. Definitely something I need to look into when putting together presentations etc. [The chair] also passes on her thanks, and says thank you for helping everyone understand better how they can include everyone – some great, easy to follow tips".*

Presentation: 'Eco-ableism' and planning for disabled people in climate emergencies

In March 2025 Difference was invited to present to **30 UK council graduates** about climate change impacts on Disabled people. Our presentation focused on inaccessible in climate emergencies, like fire and flooding, and how councils can better prepare to be more inclusive.

Event feedback: *"Claire delivered a presentation for the Impact Disability and Inclusion Network event. The energy from the get-go was outstanding and everyone immediately wanted to listen. The passion when discussing ableism and eco-ableism was phenomenal, and I learnt so much in such a short space of time. I now feel motivated to really ensure disabled voices are at the heart of the work I do at the council".*

Training and development

This year we have delivered 18 training sessions to a variety of organisations, such as Cleveland Police, Durham County Council Social Services, Connected Voice, and to our Members.

Table 1.0 Training And Development Figures

Name of Training	Organisation	Dates	Attendees
Disability Equality, Awareness, and Etiquette	Cleveland Police	November 2024	30
Disability Equality, Awareness, and Etiquette x 9	Durham County Council Social Services: Social Workers	October 2024	120
Disability Equality, Awareness, and Etiquette	Content by the Sea	November 2024	2
Disability Equality, Awareness, and Etiquette (x 2) Digital Accessibility (x 4)	Connected Voice Gateshead organisations	December/January 2025	32
Neurodivergence	Members	November 2024	11
Total			195

We have further diversified our training offer, developing new sessions on Neurodiversity, Reasonable Adjustments and Digital Accessibility. We have also segmented our training offers into shorter, more accessible hour-long sessions.

Developing free to use disability resources

When we launched our website, we were committed to developing free to use resources, that were evidence based and rooted in lived experience. These resources are available to download and share and are aimed at improving the wider knowledge and skills of local businesses, organisations, community groups and our members.

Some resources we created this year were;

- [Involvement Payments and Reimbursement: A guide for participants and organisations \[link to webpage\]](#)
- [Reasonable Adjustments: Why we must improve accessibility at work \[link to webpage\]](#)
- [Social Media Accessibility Checklist \[Link to webpage\]](#)

All our resources can be found on The Difference North East website.

National Lottery Key Metrics: Representing our members and growing our networks

Current members at end Year 1: 204

Current allies at end Year 1: 101

Members number in Jan 2025: 140

Allies number in Jan 2025: 70

Please note our Mailchimp account, that we use to track our registered members and allies experiences a reset in January - so this data was reset from this date.

Our social media and online reach

Difference North East Website

- 669 unique visitors
- 2500 page views
- 31,000 google search impressions

Our social media and online reach

Social Media reach at July 2025

- Facebook - 572 likes 702 followers
- Instagram - 768 followers
- X -1348 followers
- TikTok - 232 followers
- Our most popular Facebook post during the 24/25 period was the invite to our member events throughout the North East. This post received 1,555 views.

National Lottery Key Metrics: Representing our members and growing our networks

Difference North East currently attends numerous National, regional and local forums and groups to ensure our member voices are represented.

National Groups: Disability Poverty Campaign Group (DPCG), the Disabled People's Organisation Forum (DPO forum). Routes to Power Disabled Women forum.

Regional Groups: North Tees Patient Experience Panel, South Tees Patient Experience Panel, North East Regional Stakeholder Network (until June 2025), 'Our Voice Our Agenda' forum (Since June 2025), North East Refugee forum, Business Climate Coalition Forum. We engage regularly with local councils and MP.

National Lottery Outputs

The following table presents our outputs which are part of our contract with National Lottery. As can be seen, we have achieved and in most cases surpassed our annual targets. This variance is not surprising as a result of the pilot nature of this work. Subsequent projects will be able to be more specific for the expected outputs

	12 Month Actual	12 Month Target	Progress on Targets
Increased Membership	50	25	+25
Increased Allies	35	25	+10
Increased Visibility and Growth	631	50	+581
Increased and strengthened representation	260	100	+160
Changed Perceptions of Disability	821	250	+571
Increased Accessibility	543	500	+43

Glossary

BSL	British Sign Language
DDPO	Deaf and Disabled People's Organisation
DPO	Disabled Peoples Organisation
NEMCA	North East Mayoral Combined Authority
NE-RSN	North East Regional Stakeholders Network
OVOA	Our Voice Our Agenda Forum
PIP	Personal Independence Payment
TVCA	Tees Valley Combined Authority
UC	Universal Credit
VCSE	Voluntary, Community and Social Enterprise
VONNE	Voluntary Organisations Network North East

This is a plain text version of the Difference North East Report. If you need an alternative format please email hello@difference-northeast.org.uk.

Thank you to all of our members, allies and local partners. Thank you to the National Lottery Community Fund for supporting our work.

**DIFFERENCE
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Difference Contents

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**Difference
Company Information
For The Year Ended 31 December 2024**

Company Number	CE009407
Accountants	KP Simpson Ltd Certified Public Accountants 172-174 Albert Road Jarrow NE32 5JA

Difference
Company No. CE009407
Director's Report For The Year Ended 31 December 2024

The director presents his report and the financial statements for the year ended 31 December 2024.

Directors

The director who held office during the year were as follows:

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By order of the board



Date

**Difference
Accountant's Report
For The Year Ended 31 December 2024**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Date

KP Simpson Ltd
Certified Public Accountants
172-174 Albert Road
Jarrow
NE32 5JA

**Difference
Profit and Loss Account
For The Year Ended 31 December 2024**

	Notes	2024 £	2023 £
TURNOVER		140,626	122,220
GROSS PROFIT		140,626	122,220
Administrative expenses		(122,900)	(94,519)
OPERATING PROFIT AND PROFIT FOR THE FINANCIAL YEAR		17,726	27,701

The notes on pages 6 to 7 form part of these financial statements.

**Difference
Balance Sheet
As At 31 December 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,011		2,011
Investments	5		(42,830)		(42,830)
			<u>(40,819)</u>		<u>(40,819)</u>
CURRENT ASSETS					
Debtors	6	13,932		13,932	
Cash at bank and in hand		<u>78,313</u>		<u>60,587</u>	
		92,245		74,519	
Creditors: Amounts Falling Due Within One Year	7	<u>(5,999)</u>		<u>(5,999)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>86,246</u>		<u>68,520</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>45,427</u>		<u>27,701</u>
NET ASSETS			<u>45,427</u>		<u>27,701</u>
Profit and Loss Account			<u>45,427</u>		<u>27,701</u>
SHAREHOLDERS' FUNDS			<u>45,427</u>		<u>27,701</u>

[Signature]

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

Difference
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Difference is a private company, limited by shares, incorporated in , registered number CE009407. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

3. Average Number of Employees

Average number of employees, including directors, during the year was: (2023:)

4. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 January 2024	4,500
As at 31 December 2024	4,500
Depreciation	
As at 1 January 2024	2,489
As at 31 December 2024	2,489
Net Book Value	
As at 31 December 2024	2,011
As at 1 January 2024	2,011

Difference
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

5. Investments

	Listed	Unlisted	Total
	£	£	£
Cost or Valuation			
As at 1 January 2024	(21,237)	(21,593)	(42,830)
As at 31 December 2024	(21,237)	(21,593)	(42,830)
Provision			
As at 1 January 2024	-	-	-
As at 31 December 2024	-	-	-
Net Book Value			
As at 31 December 2024	(21,237)	(21,593)	(42,830)
As at 1 January 2024	(21,237)	(21,593)	(42,830)

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	12,595	12,595
Other debtors	1,337	1,337
	13,932	13,932

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	541	541
Other creditors	924	924
Taxation and social security	4,534	4,534
	5,999	5,999

8. Share Capital

**Difference
Trading Profit and Loss Account
For The Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		7,229		39,573
National lottery income		111,197		82,647
Community foundation		22,200		-
		<u>140,626</u>		<u>122,220</u>
GROSS PROFIT		140,626		122,220
Administrative Expenses				
Wages and salaries	88,169		63,506	
Employers NI	-		(4,557)	
Employers pensions - defined contributions scheme	9,154		-	
Staff training	-		668	
Staff expenses	-		121	
Travel expenses	1,573		1,257	
Computer software, consumables and maintenance	1,258		1,546	
Insurance	936		833	
Access cost	445		991	
Event fees	968		660	
Printing	-		114	
IE fee	747		540	
Room hire	30		90	
Telecommunications	1,658		1,011	
Professional fees	16,793		24,442	
Payroll fees	(955)		1,108	
Other office costs	2,123		1,402	
Depreciation of computer equipment	-		786	
Sundry expenses	1		1	
		<u>(122,900)</u>		<u>(94,519)</u>
OPERATING PROFIT AND PROFIT FOR THE FINANCIAL YEAR		<u>17,726</u>		<u>27,701</u>

Independent Examiner's Report to the Trustees of Difference North East

I report on the accounts of the charity for the year ended 31 December 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the Charity Commission's guidance (CC32, Independent Examination of Charity Accounts); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Additional observations

- Total income for the year was £140,626 (including National Lottery income of £111,197 and Community Foundation grants of £22,200), compared with £122,219 in 2023.
- Total expenditure was £121,715, primarily comprising staff costs (£88,169 wages, £9,154 pension contributions) and professional fees (£16,793).
- The charity's unrestricted funds remain stable at £21,237, with a closing bank balance of £78,313, demonstrating sound financial management.
- No significant accounting issues or material discrepancies were noted during the examination.

Signed: 

Name: Alexander Hudson

Professional designation (if any): ACCA

Firm (if applicable): KP Simpson Ltd

Date: 18th September 2025

DIFFERENCE

England & Wales - Charity number 1170789

Accounts



DIFFERENCE CIO

**ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2023**

Charity Number 1170789

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DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2023, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Chair's Report

In 2023 we came to the end of the second year of our National Lottery funded project, **Delivering Difference**. We are now an award-winning organisation, receiving the North East Charity award in autumn 2022 for outstanding contribution to social change for Disabled people. We are also now a 'Carbon Literate' organisation, certified by The Carbon Literacy Trust as having met the requirements of the Carbon Literacy Standard, and we continue to find ways of lessening our impact on the planet. Delivering Difference is our 3-year strategic plan to deliver on our objective of changing perceptions of disability and tackling discrimination to make the North East a more equal place for Disabled people. Our 5 key strands of work, initially developed with Disabled people across our region, remain our steer; **Building Capacity; Research and Development; Voice, Influence, and Participation; Campaigning; and Training and Consultancy**. These strands are underpinned by our commitment to accessibility, inclusion, and the right to participate, for Disabled people, making sure that we have space at the tables where decisions are being made. We continue to strive to work in intersectional ways, reflecting on how we do things, and why.

I would like to thank our Trustees, volunteers, staff, members and partners for their valued contributions over the year. I would also like to thank the National Lottery Community Fund for their continued support, which makes our work possible.

Gillian Lathan

Chair

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

Objectives and Activities

Difference is a unifying disability rights organisation that aims to represent disabled people in the North East of England and works to bring about significant and lasting social change. We are the first disability rights organisation dedicated solely to campaigning for disability equality covering the North East since the 1990s saw the closure of Disability Action North East. To achieve our objectives of increasing equality and tackling discrimination, we will:

1. Raise awareness of disability discrimination and influence public opinion and policy.
2. Represent and speak out about the needs and concerns of disabled people.
3. Use research as a tool to raise issues and influence change.
4. Mobilise disabled people to collectively advocate.

Difference grounds its ideas within the social and affirmation models of disability. It identifies disability as the personal experience of physical and social barriers, which exclude people with impairments from full participation in ordinary community life. The affirmation model takes a view of disability and impairment that encompasses positive social identities. It identifies impairment as a characteristic of human difference to be expected and respected on its own terms.

Achievements and Performance: 2023 Report

BUILDING CAPACITY

In employing two new members to our team in May, we developed a new accessible and inclusive approach to recruitment which was experimental yet informed by our learning from our ongoing 'Disability at Work' project'. We designed two new roles based on our growing working needs, and appointed Elgan John (Communications and Content Coordinator) and Beatrice Groves-McDaniel (Campaigns and Training Coordinator).

Our reach on social media and other new-to-us platforms of communicating and collaborating have grown, allowing us to connect more widely with other DPO's and Disabled people in our region.

Particularly, we have been able to widen our communication across the North East, whereby a lot of engagement in the previous year was Newcastle/Gateshead/Northumberland focused, we have strengthened links across South Tyneside, Sunderland, Teesside, and Durham. Elgan also has lots of experience in successfully organising community action for social change, allowing us to develop more in-person work with our community. Bea has a plethora of experience in the education sector, working in mainstream and community settings with Disabled people. She has been developing a learning plan for Difference's training offer which has been updated and enriched.

We also appointed Nic Cook as our new Development Manager, in March 2022. Nic has been with Difference for over 2 years in changing and dynamic roles and continues to develop and implement the Delivering Difference project. Difference has recommitted itself to finding ways of working with Disabled staff that work for them, providing meaningful and flexible work, to facilitate powerful representation of Disabled people in the workforce of the North East.



RESEARCH AND DEVELOPMENT

Difference conducts, commissions, and collaborates in research and development activity to inform our work and support our strategic goals.

In 2022-2023 we:

- Worked with Dr Christopher Hartworth on a study to inform to how Stockton-on-Tees Borough Council could become a more disability inclusive borough. This study gained insights into the barriers Disabled people face in living healthy lifestyles.
- Partnered with a Disabled PhD researcher at Durham University. This research challenges the notions that Disabled People are lacking skills, and media portrayals of skill as 'overcoming' our impairments. This study centres Disabled people's experiences and life stories and will help inform public attitudes towards Disabled people, and our work at Difference.
- Facilitated a participatory action research day at our 'Disability at Work Summit' in summer 2022, with an ongoing action research group. This group of Disabled and non-disabled stakeholders has developed a Disability Employment Resource Hub to support employers and Disabled staff in making recruitment and employment work in inclusive ways for Disabled people. Good practice in building an inclusive employment culture for Disabled people, defined by the group, has also been used to inform our Inclusive Employment training workshop.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

- Involved members in consultative/focus groups to gather views and experiences on matters such as active travel, accessible transport, and inclusive activism. Responses from these inform our campaigning priorities.

VOICE, INFLUENCE, AND PARTICIPATION

Member Events



Difference members and award winners celebrating with Jenni Pascoe's slam poetry. Skilfully BSL interpreted by the extraordinary Sue from Becoming Visible.

Difference Awards

In the autumn, we ran our first Difference Awards. We had a great response to a callout for nominations for folks who had made real change for Disabled People in the region. The Board of Trustees formed our judging panel and the 4 winners; a welfare rights campaigner supporting Disabled people to navigate the benefits system; a festival producer committed to making music and the arts accessible in the North East; a charity founder supporting young people with Learning Disabilities into employment; and a Difference ally committed to equality and inclusion in their work, convened at an online ceremony. We were joined by Difference member and Performance Poet, Jenni Pascoe, with much hilarity.

Difference Award Winner with their award, designed by North East artist and Disability Rights Campaigner Judith Gill



'We are very proud to have received this award that recognises our commitment to accessibility and inclusiveness for Disabled people.'

Human Rights, and a Rights-based approach

We hosted an event in October called 'Disability and Human Rights: Whose Rights are they anyway?' with the [British Institute of Human Rights](#) and Just Fair. Together, we spoke about the barriers that exclude disabled people from participating and how we might use a rights-based approach to address systemic injustices, like poverty and lack of access to services and resources, which disproportionately impact upon Disabled people's lives, especially in the North East. This event was attended by 20 members and non-members and has impacted the way in which we take an intersectional approach to thinking about our work and how we can continue to challenge those responsible for removing such barriers. This work has also extended into a project with Just Fair where we have co-produced a game with other community researchers in social justice organisations, that supports Disabled people to learn about, talk about, and claim their rights (see 'Campaigning' for more information).

Disabled Climate Action Forum (DCAF)

We have continued to run our Disabled Climate Action Forum (DCAF) events, which have gained in momentum and attendance. Likewise, DCAF has become a place of climate knowledge, and we have been consulted by several organisations, including Local Authorities and the Carbon Literacy Trust, on how to make climate learning, and net-zero actions and policies inclusive and accessible for Disabled people. We have held several forums this year, with an average 18 participants, to gather Disabled and non-disabled people to fight climate injustice, develop inclusive and accessible ways of doing climate action together, and co-create information on the climate crisis that is accessible. Our most recent forum was co-facilitated by Ben from [Wheels for Wellbeing](#) on inclusive cycling as part of wider Active Travel plans. This was attended by Transport North East and Active Travel England, whom we have been able to have strategic conversations with regarding regional plans for inclusive cycling infrastructure. Our members were also in attendance and helped devise a project to make sure Disabled people in the North East have voice and influence on decisions made about climate action and the climate crisis (See 'Training').

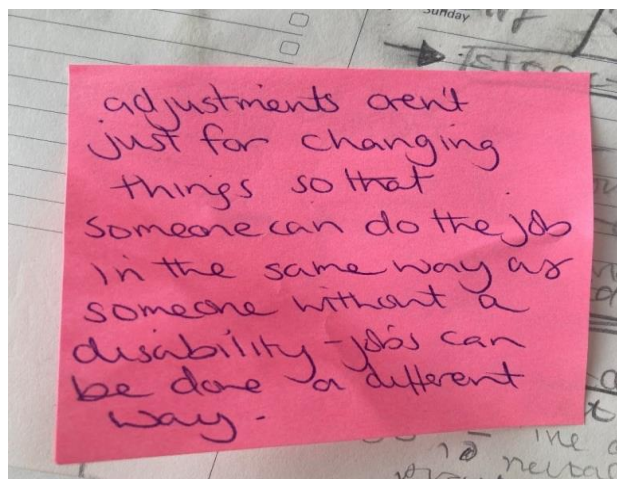
Disability Pride

This July, we celebrated Disability Pride by emphasising our commitment to taking intersectional approaches to our Disability Rights work. We held an online event called 'What's it like to be Transgender AND Disabled?' Disability Pride means different things to different people, for us, it's an opportunity to celebrate difference whilst highlighting the barriers that exist for Disabled people. This event spotlighted the spectrum of experiences and identities we have as Disabled people and allowed us to explore how we can continue to feed wider and more representative experiences of Disabled people into our work.

We continue to seek opportunities to explore the intersections of race, gender, sex, sexual orientation and other protected characteristics and identities, centering the experiences of those who live these identities.

Disability at Work

In Summer last year, we held our Disability at Work Summit which brought together over 50 stakeholders in a hybrid online/in-person summit to explore the barriers to inclusive employment. This included many Disabled members, local businesses, Local Authorities, the Shadow Minister for Disabled People, NHS staff and leaders, and academics and researchers. Out of this stemmed a working group who have met regularly over the past year to develop and implement strategies to develop an inclusive employment culture in the region. You can read more in the Campaigning section below.



Changing Places

The Star and Shadow cinema in Newcastle fundraised for a Changing Places toilet this year and we were invited to help unveil it. Alongside performances by Disabled artists and Difference members, we helped cut the ribbon to a hugely important addition for the Disabled community in the North East.



Performers and Difference members at the opening of Star and Shadow Changing Places Facility

Intersectionality

We continue to seek opportunities to explore the intersections of race, gender, sex, sexual orientation and other protected characteristics and identities, centring the experiences of those who live these identities. This year we have developed relationships with a wider diversity of organisations that are representative of marginalised communities, such as those working towards racial and intersectional equality for Disabled people, and those working with Ethnically marginalised women in Tyne and Wear- finding ways we can support each-others work and collaborate.

Allies Network

At the start of 2022 we launched a new form of membership. Our Allies Network was set up to encourage organisations and freelancers who want to support our work. We have grown this membership to 55 organisations who have pledged to challenge ableism and broaden representations of disability in their work. An example of this in practice includes Transport North East working with us to enhance their image library to include disabled people using public transport and across their Active Travel strategy communications. Another of our Allies, a Local Authority, has purchased our Inclusive Employment workshop to be run several times across the organisation, as a direct result of engaging with us through the Allies Network.

Consultations, Participation, and Partnerships

We have been active both in speaking up for the rights of Disabled people and in providing opportunities for accessible and inclusive participation in spaces and places that Disabled people can make their voices heard. We have been involved in the following:

- Partnered with North of Tyne Combined Authority and VONNE in supporting the Equalities Assembly in Autumn 2022.
- We submitted evidence from case studies, reports and data, outlining the key barriers faced by Disabled people in the North East.
- Consulted on best practice for developing an inclusive and accessible 'Lived Experience Advisory Board' with Rights organisation Just Fair. This work, though seen as radical and somewhat risky, has led to such a board being implemented, making space at the table for Disabled people to influence Just Fair's work.
- Worked with Wheels for Wellbeing, a DPO that campaigns for inclusive cycling, to submit a powerful response to Transport North East's 'Active Travel Strategy'. This challenged the strategy to make further changes to infrastructure, language, and implementation of plans. We have developed alliances with Transport North East and Active Travel England with whom we will work to make sure plans work for Disabled people.
- Helped shape the North East and North Cumbria (NENC) Engagement and Involvement Strategy ensuring Disabled voices are heard when the NENC Integrated Care Board is setting priorities and making decisions. We continue to play an active role as a member of the NENC Learning and Improvement Community. We also fed into the draft People Strategy.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

- Partnered with Inclusion North and Disability North to demand that Integrated Care Board Consultation process, for addressing health inequalities, was made accessible for Disabled people to take part.
- Consulted on a project with Cumbria, Northumberland, Tyne and Wear NHS Trust (CNTW), working in partnership with their Disabled Staff Network, to elaborate a toolkit to help managers know exactly what they are expected to do when an employee asks for reasonable adjustments, and to assist Disabled staff in knowing how and what to do. The toolkit will also make sure managers are engaged and supportive during processes and implementation of adjustments.
- Spoke at the Academic Health Sciences Network digital inclusion forum to stress the need for better performance to start addressing health inequalities for Disabled people.
- Contributed to a meeting with a Local Authority seeking more accessible public toilets.

CAMPAIGNING

We have streamlined our Campaigning activity to fit under 3 strands, from emerging a clearer theory of change at a team away day in February 2023. The 3 below headings outline what we have been doing for each of those strands.

Accessible Cities

We continue to regularly meet with local councillors about city redevelopment plans. In part as a result of much pressure from Difference, about the inaccessibility of not only the consultation process but also some of the strategy, plans were halted and have since been partly redesigned.

Climate action and Climate Justice

After starting our Disabled Climate action Forum back in 2021, it has grown to be one of the largest attended campaigns. We believe this reflects the intersecting effects of the climate crisis of social and economic barriers faced by disabled people. Likewise, Disabled people are rarely included in climate action decision-making.

- We have used our DCAF group and our learning from our forums, to put pressure on local authorities to reconsider their Net-Zero policies through an accessibility and inclusion lens. Of impact, has been our input into the Active Travel Strategy, whom we have met with multiple times to influence infrastructure plans.
- The forum has begun to co-develop a program of learning that will help organisations who deliver climate literacy learning, to make sure their content is accessible and inclusive, and address disproportionate impact that climate breakdown has on Disabled people.

Transport

- We've fought back against government-backed plans for sweeping closures of ticket offices across England. We worked with the RMT union to hand out leaflets and raise awareness of the consultation on the closures. Pressure from DPO's has resulted in an extension of the deadline of the closure. We have also submitted objections to all local train companies, as well as a national response.
- We met with Disabled people to hear their experiences and concerns around new Transport strategies in our region, including the Active Travel Strategy, which includes challenging the council's decision to develop cycleways that are dangerous to Disabled, particularly visually impaired and Blind, people. We met with residents in Heaton who are opposing cycle lane plans which stop Disabled and elderly people parking, safely crossing the road and safely accessing bus stops there.

Housing

- We are part of the Homes for Us campaign with the New

Economics Foundation (NEF), to develop ways we can take action to win accessible social housing. We have been talking to members of our community on the problems they face in accessing housing that is suitable to their needs and of a good standard. These conversations will inform a series of short films interviews that we can use to raise awareness and put pressure on local authorities.

- We interviewed a North East based artist and activist about their work on homelessness, housing, and disability which we used to raise awareness of the disability housing crisis in the UK.
- Likewise, NEF will be collaborating with us in building community power and voice in the process of devolution of powers and resources to combined authorities here in the North East.

Disability Poverty and Social Justice

Health and Wellbeing

- We have collaborated with the WinVisible to support the Disabled Mothers Charter of Rights which sets out 5 demands to stop social workers and the family courts removing children from Disabled mothers instead of providing the support. It is couched in wider discussions of the lack of visibility of Disabled Mothers rights in wider disability campaign work and we have been working with them to raise awareness and gather experiences from the North East.
- We are a member of the HAREF Allies Network, which represents the needs of ethnically marginalised communities in the North East- focusing on Health Inequalities. We attended the bi-annual meeting earlier this year and have committed to being more involved working on Digital Accessibility in a Health and Care context.

Digital Inclusion

To tackle digital exclusion, we continue to facilitate our Digital Accessibility workshops with various organisations across the region (see 'Training and Consultancy' for more details). We are also a member of the Digital Poverty Alliance which is a national initiative that fights against digital poverty by raising awareness.

Poverty and the Cost-of-Living Crisis

- We are part of the Disability Poverty Campaign Group, led by DRUK and Inclusion London to develop a proposal for a parliamentary enquiry into disability-related poverty. The collective aims to inform, challenge and campaign for action to help Disabled people in the face of increasing poverty as a result of fuel and food costs.
- We have been embedding a rights-based approach when challenging local authorities and other rights bearers on disability-related poverty, making sure that decision-makers take an intersectional view not only in terms of identity and multiple layers of disadvantage, but also at the interrelation of economic, social and cultural barriers that Disabled people face.
- We have co-developed a game with human rights organisations to enable Disabled people to learn about, discuss, and claim their economic, social, and cultural rights as set out in the International Covenant of Economic, Social and Cultural Rights (ICESCR). This game will be launched during London Challenge



Employment and Inclusive Workplaces

Resource Hub

One of the key barriers that our Disability at Work action research group identified was inaccessible recruitment and selection practices and policies. Participants told us they often experience discrimination at work, and that employers need to work differently if they want to attract and recruit Disabled people. From this we developed our [Disability at Work Resource Hub](#) which is an archive of useful information, guidance and practical tips to help make organisations more inclusive for Disabled employees.

- We are members of the Integrated Care Board Community of Practice where we have been able to feed in our work around building inclusive employment cultures for Disabled employees.
- We are also members of the NENC Partnership Programme Workforce Sub-group that meets to emerge and challenge the issues faced by the North East NHS workforce through integration and two-way communication with the VCSE sector.

TRAINING AND CONSULTANCY

An important way in which Difference raises awareness, changes attitudes, and promotes greater inclusion is through our training and consultancy work. This year, our training has travelled to all sorts of places, including local councils, housing management associations, NHS Trusts, arts and cultural organisations, and a UNESCO Global Geopark!

Our training offer this year expanded to include our Inclusive Employment workshop we have facilitated with a Local Authority and have further bookings with businesses for the coming year.

- We have facilitated over 56 sessions of our Disability Equality, Awareness and Etiquette workshop. 36 of these were for a Local Authority, where 457 employees across all levels of the organisation participated.
- 75% of participants said they would change the language they use when talking about disability and to or about Disabled people. Many said they wanted to learn more about hidden disabilities and how to make their work for inclusive and accessible in practical ways, which is reflected in our Inclusive Employment and Digital Accessibility workshops.
- The other 20 were with an NHS Trust, with feedback like 'a brilliant interactive session, very informative and I have already recommended this to my colleagues' and 'They are definitely needed and very helpful. Nic and Chris, you did a great job at making a complex and difficult topic informative and very interesting.'

- Inclusion North invited us to facilitate a team learning day on the social model of disability and embedding that in practice.
- We worked with the North Pennines AONB to explore how local hospitality businesses could improve the experiences of Disabled people visiting the sites there and have continued to work with them exploring the development of 'access guides' and how they can be made more effective.
- We delivered several digital accessibility workshops with VCSE organisations, and with the North East Family Arts Network, helping them to practice digital accessibility across their communications on websites, social media, and in online meetings and events.
- We developed and delivered a new shorter session on Creating Accessible Social Media Content via the Digital Pathfinders Programme (VONNE). We hope to offer this more widely in a similar way to our other Digital Accessibility workshops.

Training has continued to become an income stream for us and with the employment of our new Training and Campaigns coordinator, we have begun developing more bespoke workshops based on feedback from our previous sessions. These include more focus on particular issues, like understanding and representing hidden or unseen disabilities, as well as understanding intersectional approaches to disability equality.



Participants in a Digital Accessibility workshop online

A Learning Organisation

We have also invested in our development as a learning organisation, allowing us to surface where new skills and ideas are needed and how we can create a thriving ecosystem that is people-led- making sure that we can deliver on changing perceptions of disability and dismantling discrimination. Some of this work has looked like emerging our Theory of Change with a social change leadership developer. It has also taken the form of team learning sessions, where we have begun to unpack and reflect on our commitment to access and inclusion. Challenging ourselves to practice what we preach, develop intersectional awareness as an organisation, and becoming actively anti-racist, and anti- discrimination of any kind. This has also involved exploring ways in which we can develop our board of trustees to diversify and better fully reflect the experiences of Disabled people in our region, including those with experience of having their social, economic, and cultural rights denied.

Plans for Future Periods

In 2024, we start our new four year Driving Difference Across The North East Project funded by the National lottery. This will see stability, development and a stronger organisation with greater impacts. We will report on this next year's annual report.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

Charity Name	Difference CIO	
Registered Charity Number	1170789	
Operational address	33 Forest Avenue Newcastle Upon Tyne NE12 9AH	
Trustees	Caroline MacDonald Christopher Rowland Gillian Lathan Nicky Erevik Valerie Milnes	Secretary Appointed 26/10/2023 Chair Treasurer
Independent Examiner	Lilian Hetherington FCA Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne NE1 4BX	

Structure, Governance and Management

Governing documents

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Appointment of Trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting. Trustees are also screened using a needs and skillsets assessment. This approach enables us to:

- Ensure we have the right skills mix on the Board to meet the administrative needs of the charity

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

- Ensure we do have a range of Trustees from diverse professional backgrounds to build knowledge and skills
- Mitigate any potential risks or threats to the charity, as far as possible; and
- Reduce, as far as is possible, the potential for any conflicts of interest with each Trustee and their existing professional occupations.

Organisation

The Trustees meet each quarter and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The operational management of the organisation is undertaken by the paid staff team.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement on Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised above, provide benefit both to those who directly receive services, and the wider community in the North East of England. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

Financial Review

Difference CIO is primarily funded by grants. The total income for the year was £126,777 (2022: £101,394). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 December 2023, shows a net surplus across all funds of £27,701 (2022: £25,022).

The Balance Sheet at 31 December 2023 shows total funds carried forward of £70,531 (2022: £42,830) of which there are £5,164 restricted funds (2022: £21,593).

Reserve policy

Difference CIO has established a policy whereby the unrestricted funds not invested in fixed assets held by the charity should be between three and six months of annual expenditure. At 31 December 2023 the free reserves are currently £65,367 (2022: £21,237) fell short of this target level, the trustees are aware of this and will be building up reserves with planned operating surpluses.

Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 Trustees on: 11/05/2024 and signed on their behalf by:

Gillian Lathan
Chair

DIFFERENCE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2023

I report on the financial statements of Difference CIO for the year ended 31 December 2023, which are set out on pages 19 to 28.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Lilian Hetherington FCA
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Date: 11/05/2024

DIFFERENCE CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable activities					
Grants and contracts	6	39,573	82,647	122,220	96,724
Other trading activities	7	4,557	-	4,557	4,670
Total income		44,130	82,647	126,777	101,394
Expenditure on:					
Charitable activities					
Operation of the charity	8	-	99,076	99,076	76,372
Total expenditure		-	99,076	99,076	76,372
Net income/(expenditure) and net movement of funds		44,130	(16,429)	27,701	25,022
Reconciliation of funds					
Total funds brought forward		21,237	21,593	42,830	17,808
Total funds carried forward		65,367	5,164	70,531	42,830

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 21 to 28 form an integral part of these financial statements.

DIFFERENCE CIO

Charity Number 1170789

BALANCE SHEET

As at 31 December 2023

	Notes	£	Total 2023 £	£	Total 2022 £
Fixed assets					
Tangible assets	15		2,011		736
Total fixed assets			2,011		736
Current assets					
Debtors	16	13,932		875	
Cash at bank and in hand	17	60,587		45,215	
Total current assets		74,519		46,090	
Creditors: amounts falling due within one year	18	(5,998)		(3,996)	
Net current assets			68,520		42,094
Total net assets or liabilities			70,531		42,830
Funds of the charity					
Unrestricted income funds			65,367		21,237
Restricted income funds			5,164		21,593
Total funds			70,531		42,830

The notes on pages 21 to 28 form an integral part of these financial statements.

These financial statements were approved by the Board on: 11/05/2024

and are signed on its behalf by: Gillian Lathan

Chair

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Difference CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £65,367.

The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Office and computer equipment

Straight line over four years

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Charitable activities				
<u>Income from grants</u>				
DWP Access to Work	-	-	-	938
The National Lottery	-	82,647	82,647	80,961
<u>Other income</u>				
Consultancy	-	-	-	2,830
Training	-	-	-	11,995
Sales	39,573	-	39,573	-
	<u>39,573</u>	<u>82,647</u>	<u>122,220</u>	<u>96,724</u>
7 Other trading activities				
Employment allowance	4,557	-	4,557	4,670
	<u>4,557</u>	<u>-</u>	<u>4,557</u>	<u>4,670</u>

Income was £126,777 (2022: £101,394) of which £44,130 was unrestricted or designated (2022: £19,310) and £82,647 was restricted (2022: £82,084)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 Charitable activities				
<u>Direct costs</u>				
Staff salaries	-	63,506	63,506	57,728
Subcontract project staff salaries	-	-	-	6,000
Staff travel	-	1,257	1,257	232
Staff other costs	-	121	121	240
Training	-	668	668	125
Member events	-	1,741	1,741	4,290
<u>Support costs</u>				
Website development	-	-	-	-
Office expenses	-	114	114	816
Insurance	-	833	833	696
IT	-	1,546	1,546	1,224
Telephone	-	1,011	1,011	580
Professional fees	-	25,551	25,551	3,158
Other	-	-	-	133
Office equipments	-	1,402	1,402	-
Depreciation	-	786	786	610
Expenditure carried forward	<u>-</u>	<u>98,536</u>	<u>98,536</u>	<u>75,832</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 Charitable activities (continued)				
<i>Expenditure brought forward</i>	-	98,536	98,536	75,832
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	540	540	540
	<u>-</u>	<u>99,076</u>	<u>99,076</u>	<u>76,372</u>

Expenditure on charitable activities was £99,076 (2022: £76,372) of which £0 was unrestricted or designated (2022: £5,067) and £99,076 was restricted (2022: £71,305)

9 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	540	540
Other accountancy services paid to the examiner	1,108	1,071
	<u>1,648</u>	<u>1,611</u>

10 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	56,853	46,992
Social security costs	4,557	8,225
Pension costs (defined contribution pension plan)	2,097	2,511
	<u>63,506</u>	<u>57,728</u>

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the trustees and the charity development consultant. The total employee benefits of the key management personnel of the charity were £48,042 (2022: £33,460).

11 Staff numbers

The average monthly head count was 3 employed staff (2022: 2) and 1 subcontracted staff (2022: 1) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employees work		
Charitable activities	3.0	2.0
	<u>3.0</u>	<u>2.0</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes. The employer's pension costs represent contributions payable by the charity.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Office and computer equipment	Total
£	£
2,439	2,439
2,062	2,062
-	-
4,501	4,501
SL	
25%	
1,703	1,703
786	786
-	-
2,490	2,490
736	736
2,011	2,011

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

16 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Debtors	-	475
Prepayments	1,337	400
Holding account	12,595	-
	13,932	875

17 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and in hand	60,587	45,215
	60,587	45,215

18 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Pension	924	408
HMRC	4,534	-
Accruals		
Independent examination of accounts	540	540
Holding account	-	3,048
	5,998	3,996

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

Year ending 31 December 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	21,237	44,130	-	-	65,367
Totals	21,237	44,130	-	-	65,367

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

20 Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

Year ending 31 December 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	6,994	19,310	(5,067)		21,237
Totals	6,994	19,310	(5,067)	-	21,237

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

Year ending 31 December 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	21,593	82,647	(99,076)	-	5,164
Totals	21,593	82,647	(99,076)	-	5,164

Year ending 31 December 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	8,510	81,146	(68,063)	-	21,593
Community Foundation County Durham	1,690	-	(1,690)	-	-
DWP Access to Work	614	938	(1,552)	-	-
Totals	10,814	82,084	(71,305)	-	21,593

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

The National Lottery	Protect and promote the rights of disabled people in the North East of the country.
Community Foundation County Durham	To pay for capacity building
DWP Access to Work	Disability access.

21 Capital commitments

As at 31 December 2023, the charity had no capital commitments (2022 -£nil)

22 Guarantee

There have been no guarantees given by the charity at 31 December 2023.

23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 December 2023.

24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 December 2016 as a body corporate under part 11 of the Charities Act 2011.

25 Analysis of net assets between funds

At 31 December 2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	-	2,011	2,011
Cash at bank and in hand	55,423	5,164	60,587
Other net current assets/(liabilities)	7,934	-	7,934
	<u>63,357</u>	<u>7,175</u>	<u>70,532</u>
At 31 December 2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	-	736	736
Cash at bank and in hand	21,237	23,978	45,215
Other net current assets/(liabilities)	-	(3,121)	(3,121)
	<u>21,237</u>	<u>21,593</u>	<u>42,830</u>

DIFFERENCE

England & Wales - Charity number 1170789

Accounts



DIFFERENCE CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2022

Charity Number 1170789

DIFFERENCE CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2022

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Statement of Financial Activities	7
Balance sheet	8
Notes to the financial statements	9 to 16

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2022

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2022, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Chair's Report

This has been another excellent year for Difference. This year marks the first year of implementing delivering difference across the North East, funded by the National Lottery Community Fund, until 2024.

We have won our first prize of North East Charity Outstanding Contribution to Social Change Award at North East Charity Awards hosted by VONNE. We took this award to be a ratification of the work that we do across the region from our peers, and we thank them for that.

We have included our annual report to the National Lottery, which exists as a short video which we invite people to watch:

<https://gbr01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3D8CdJmROLm8I&data=05%7C01%7Clynn.stoddart%40nlcommunityfund.org.uk%7C32335d14f7654e2720e408da68cf1430%7C5d89e35eee9447b494085ccf4e249aae%7C0%7C0%7C637937535845539575%7CUnknown%7CTWFpbGZsb3d8eyJWljoIjoiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=J%2F4kTESBkvX03g6i5zsnxAIKU6vzutbeDK9HBKIFhjk%3D&reserved=0>

I would like to thank our Trustees, volunteers, staff, members and partners for their valued contributions over the year. I would also like to thank the National Lottery Community Fund for their continued support, which makes our work possible.

Caroline MacDonald

Chair – Difference North East

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2022

Objectives and Activities

Difference is a unifying disability rights organisation that aims to represent disabled people in the North East of England and works to bring about significant and lasting social change. We are the first disability rights organisation dedicated solely to campaigning for disability equality covering the North East since the 1990s saw the closure of Disability Action North East. To achieve our objectives of increasing equality and tackling discrimination, we will:

1. Raise awareness of disability discrimination and influence public opinion and policy.
2. Represent and speak out about the needs and concerns of disabled people.
3. Use research as a tool to raise issues and influence change.
4. Mobilise disabled people to collectively advocate.

Difference grounds its ideas within the social and affirmation models of disability. It identifies disability as the personal experience of physical and social barriers, which exclude people with impairments from full participation in ordinary community life. The affirmation model takes a view of disability and impairment that encompasses positive social identities. It identifies impairment as a characteristic of human difference to be expected and respected on its own terms.

Achievements and Performance

We have produced a video to reflect our achievements on performances this year and we hope it is a more accessible format for interested parties.

Plans for Future Periods

Our plans for the future include developing a disabled climate change action forum, advancing our employment related work and other campaigning objectives which build on our members priorities identified at our launch event, namely:

- Improving the voice, influence and participation of disabled people.
- Increasing employment opportunities for disabled people.
- Improve public awareness through education and training.
- Improve access to physical and digital environments.
- Continue to monitor the impact of COVID-19 and campaign for disabled people's rights.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

Charity Name	Difference CIO	
Registered Charity Number	1170789	
Operational address	33 Forest Avenue Newcastle Upon Tyne NE12 9AH	
Trustees	Caroline McDonald David Barker Gillian Lathan Nicky Erevik Valerie Milnes	Chair Treasurer Secretary
Independent Examiner	Lilian Hetherington FCA Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne NE1 4BX	

Structure, Governance and Management

Governing documents

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Appointment of Trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting. Trustees are also screened using a needs and skillsets assessment. This approach enables us to:

- Ensure we have the right skills mix on the Board to meet the administrative needs of the charity
- Ensure we do have a range of Trustees from diverse professional backgrounds to build knowledge and skills
- Mitigate any potential risks or threats to the charity, as far as possible; and
- Reduce, as far as is possible, the potential for any conflicts of interest with each Trustee and their existing professional occupations.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2022

Organisation

The Trustees meet each quarter and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The operational management of the organisation is undertaken by the paid staff team.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement on Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised above, provide benefit both to those who directly receive services, and the wider community in the North East of England. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2022

Financial Review

Difference CIO is primarily funded by grants. The total income for the year was £101,394 (2021: £67,892). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 December 2022, shows a net surplus across all funds of £25,022 (2021: £1,317).

The Balance Sheet at 31 December 2022 shows total fund carried forward of £42,830 (2021: £17,808) of which there are £21,593 restricted funds (2021: £10,814).

Reserve policy

Difference CIO has established a policy whereby the unrestricted funds not invested in fixed assets held by the charity should be between three and six months of annual expenditure. At 31 December 2022 the free reserves are currently £21,237 (2021: £6,994) fell short of this target level, the trustees are aware of this and will be building up reserves with planned operating surpluses.

Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 Trustees on: 23.10.23 and signed on their behalf by:

Caroline McDonald
Chair



DIFFERENCE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2022

I report on the financial statements of Difference CIO for the year ended 31 December 2022, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Lilian Hetherington FCA
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Date: 23.10.23

DIFFERENCE CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable activities					
Grants and contracts	6	14,640	82,084	96,724	64,803
Other trading activities	7	4,670	-	4,670	3,089
Total income		19,310	82,084	101,394	67,892
Expenditure on:					
Charitable activities					
Operation of the charity	8	5,067	71,305	76,372	66,575
Total expenditure		5,067	71,305	76,372	66,575
Net income/(expenditure) and net movement of funds		14,243	10,779	25,022	1,317
Reconciliation of funds					
Total funds brought forward		6,994	10,814	17,808	16,491
Total funds carried forward		21,237	21,593	42,830	17,808

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these financial statements.

DIFFERENCE CIO

Charity Number 1170789

BALANCE SHEET

As at 31 December 2022

	Notes	£	Total 2022 £	£	Total 2021 £
Fixed assets					
Tangible assets	15		736		1,346
Total fixed assets			736		1,346
Current assets					
Debtors	16	875		1,128	
Cash at bank and in hand	17	45,215		16,138	
Total current assets		46,090		17,266	
Creditors: amounts falling due within one year	18	(3,996)		(804)	
Net current assets			42,094		16,462
Total net assets or liabilities			42,830		17,808
Funds of the charity					
Unrestricted income funds			21,237		6,994
Restricted income funds			21,593		10,814
Total funds			42,830		17,808

The notes on pages 9 to 16 form an integral part of these financial statements.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Caroline McDonald
Chair

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Difference CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £21,237.

The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office and computer equipment

Straight line over four years

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Charitable activities				
<u>Income from grants</u>				
DWP Access to Work	-	938	938	2,125
The National Lottery	-	80,961	80,961	55,684
<u>Other income</u>				
Consultancy	2,645	185	2,830	4,250
Training	11,995	-	11,995	2,744
	<u>14,640</u>	<u>82,084</u>	<u>96,724</u>	<u>64,803</u>
7 Other trading activities				
Employment allowance	4,670	-	4,670	3,089
	<u>4,670</u>	<u>-</u>	<u>4,670</u>	<u>3,089</u>

Income was £101,394 (2021: £67,892) of which £19,310 was unrestricted or designated (2021: £10,083) and £82,084 was restricted (2021: £57,809)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
8 Charitable activities				
<u>Direct costs</u>				
Staff salaries	2,980	54,748	57,728	42,960
Subcontract project staff salaries	-	6,000	6,000	10,446
Staff travel	-	232	232	-
Staff other costs	-	240	240	-
Training	-	125	125	5,557
Member events	-	4,290	4,290	-
<u>Support costs</u>				
Website development	-	-	-	3,294
Office expenses	-	816	816	-
Insurance	-	696	696	540
IT	-	1,224	1,224	295
Telephone	-	580	580	571
Professional fees	2,087	1,071	3,158	1,333
Other	-	133	133	547
Depreciation	-	610	610	552
Expenditure carried forward	<u>5,067</u>	<u>70,765</u>	<u>75,832</u>	<u>66,095</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
8 Charitable activities (continued)				
<i>Expenditure brought forward</i>	5,067	70,765	75,832	66,095
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	540	540	480
	<u>5,067</u>	<u>71,305</u>	<u>76,372</u>	<u>66,575</u>

Expenditure on charitable activities was £76,372 (2021: £66,575) of which £5,067 was unrestricted or designated (2021: £3,089) and £71,305 was restricted (2021: £63,486)

9 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	540	480
Other accountancy services paid to the examiner	1,071	483
	<u>1,611</u>	<u>963</u>

10 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	46,992	30,825
Social security costs	8,225	8,930
Pension costs (defined contribution pension plan)	2,511	3,205
	<u>57,728</u>	<u>42,960</u>

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the trustees and the charity development consultant. The total employee benefits of the key management personnel of the charity were £33,460 (2021: £31,088).

11 Staff numbers

The average monthly head count was 2 employed staff (2021: 2) and 1 subcontracted staff (2021: 1) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employees work		
Charitable activities	2.0	2.0
	<u>2.0</u>	<u>2.0</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes. The employer's pension costs represent contributions payable by the charity.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Office and computer equipment	Total
£	£
2,439	2,439
-	-
-	-
2,439	2,439
SL	
25%	
1,093	1,093
610	610
-	-
1,703	1,703
1,346	1,346
736	736

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

16 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Debtors	475	-
Prepayments	400	294
Holding account	-	834
	875	1,128

17 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and in hand	45,215	16,138
	45,215	16,138

18 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Pension	408	324
Accruals		
Independent examination of accounts	540	480
Holding account	3,048	-
	3,996	804

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

Year ending 31 December 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	6,994	19,310	(5,067)	-	21,237
Totals	6,994	19,310	(5,067)	-	21,237

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

20 Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

Year ending 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	-	10,083	(3,089)		6,994
Totals	-	10,083	(3,089)	-	6,994

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

Year ending 31 December 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	8,510	81,146	(68,063)	-	21,593
Community Foundation County Durham	1,690	-	(1,690)	-	-
DWP Access to Work	614	938	(1,552)	-	-
Totals	10,814	82,084	(71,305)	-	21,593

Year ending 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	14,160	55,684	(61,334)	-	8,510
Community Foundation County Durham	1,896	-	(206)	-	1,690
DWP Access to Work	435	2,125	(1,946)	-	614
Totals	16,491	57,809	(63,486)	-	10,814

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

The National Lottery	Protect and promote the rights of disabled people in the North East of the country.
Community Foundation County Durham	To pay for capacity building
DWP Access to Work	Disability access.

21 Capital commitments

As at 31 December 2022, the charity had no capital commitments (2021 -£nil)

22 Guarantee

There have been no guarantees given by the charity at 31 December 2022.

23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 December 2022.

24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 December 2016 as a body corporate under part 11 of the Charities Act 2011.

25 Analysis of net assets between funds

At 31 December 2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	-	736	736
Cash at bank and in hand	21,237	23,978	45,215
Other net current assets/(liabilities)	-	(3,121)	(3,121)
	<u>21,237</u>	<u>21,593</u>	<u>42,830</u>
At 31 December 2021	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	-	1,346	1,346
Cash at bank and in hand	6,994	9,144	16,138
Other net current assets/(liabilities)	-	324	324
	<u>6,994</u>	<u>10,814</u>	<u>17,808</u>

DIFFERENCE

England & Wales - Charity number 1170789

Accounts



DIFFERENCE CIO

**ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2021**

Charity Number 1170789

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2021, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Report

This has been another excellent year for Difference. The Trustees were delighted that we were successful in gaining a further 3-year funding grant from the National Lottery Community Fund, enabling us to expand our reach and capacity.

Working in the field of disability rights can feel like a thankless task at times. Report after report highlights the continuing inequalities faced every day by disabled people, and often the north east suffers more than other regions. However, I feel confident that our campaigning work, our lobbying and our training are having a real impact in our region. Slowly but surely, we are building awareness, promoting inclusive practices and changing perceptions. We are doing this with an open, collaborative approach, building trust and confidence that Difference is a source of expertise that can be relied upon to help north east organisations remove barriers to equality for disabled people.

I am excited about the start we have made to our 'Delivering Difference' project and what is still to come. I'm looking forward to our forthcoming 'Disability at Work Summit' and hope that we can start a conversation that leads to real change at a time when the country needs to make the best use of all our skills and experience. I also look forward to further growth in our training services as these are a great way to promote good practice and generate sustainable income to fund future work.

I would like to thank our Trustees, volunteers, staff, members and partners for their valued contributions over the year. I would also like to thank the National Lottery Community Fund for their continued support which makes our work possible.

Caroline MacDonald

Chair – Difference North East

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2021

Objectives and Activities

Difference is a unifying disability rights organisation that aims to represent disabled people in the North East of England and works to bring about significant and lasting social change. We are the first disability rights organisation dedicated solely to campaigning for disability equality covering the North East since the 1990s saw the closure of Disability Action North East. To achieve our objectives of increasing equality and tackling discrimination, we will:

1. Raise awareness of disability discrimination and influence public opinion and policy.
2. Represent and speak out about the needs and concerns of disabled people.
3. Use research as a tool to raise issues and influence change.
4. Mobilise disabled people to collectively advocate.

Difference grounds its ideas within the social and affirmation models of disability. It identifies disability as the personal experience of physical and social barriers, which exclude people with impairments from full participation in ordinary community life. The affirmation model takes a view of disability and impairment that encompasses positive social identities. It identifies impairment as a characteristic of human difference to be expected and respected on its own terms.

Achievements and Performance

This has been an exciting and transitional year for Difference. In June 2021 we completed our original 2-year 'Developing Difference' project and in July 2021 we were delighted to start work on the next phase of our work, 'Delivering Difference' thanks to a 3-year National Lottery Community Fund grant.

Our campaigning work has focused on access, through our 'Accessible Cities' campaign. For example, in Newcastle upon Tyne, we have engaged with the City Council to amplify the voices of disabled people and ensure that planners make access a priority as they redevelop the city centre. We have also continued to campaign on digital inclusion as part of the 'Better ConNEcted' campaign group and on disability poverty through our work with the Disability Benefits Consortium. As a member of the North East England Climate Coalition, we have pledged to campaign for the knowledge, skills, and perspectives of disabled people, to be included in climate action and policy.

Thanks to NLCF funding, we were able to work with partner DPO, Enhance The UK, to deliver digital accessibility training to VCSE organisations across the north east. We also built our own capacity to deliver this training, which is now an important stream of sustainable funding, along with our training on Disability Equality, Awareness and Etiquette.

We have continued to offer a range of member events. Highlights in 2021 included a legal briefing on disability discrimination at work, and our celebration of Autistic Pride in June, where our panel of neurodivergent speakers shared insights based on their own experiences. In December we marked International Day of Disabled People with a screening of "Writing The Missing: All At Sea", a fantastic new piece by disabled author, writer, activist and Difference member, Lisette Auton.

With our new funding we were able to expand, taking on a new Projects and appointing a Communications and Events Officer, Nic Cook. Nic has helped to develop our training offer and grow our social media presence. She also took part in a Community Researcher Programme with human rights organisation Just Fair, collaborating

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2021

with other community organisations to explore ways to help marginalised people to claim their economic, social and cultural rights.

We have been active in our work to involve disabled people's voices in the work of local authorities and other service providers. We were delighted to take part in a project run by North of Tyne Combined Authority and Carnegie UK, to develop a new Wellbeing Framework. It was also a high point to meet with Newcastle Central MP, Chi Onwurah, who is now a Difference member.

A year of steady growth a development meeting the real needs of disabled people and making a difference.

3. Plans for Future Periods

Our plans for the future include hosting a regional summit on disability and employment and building on this to create a campaign for more inclusive employment practices. We will be running more events, including a workshop on disability rights and human rights, and launching our first 'Difference Awards' celebrating inclusive customer service. We have set out our future aims and activities in our [3-year strategic plan](#). This builds on our members priorities identified at our launch event, namely:

- Improving the voice, influence and participation of disabled people.
- Increasing employment opportunities for disabled people.
- Improve public awareness through education and training.
- Improve access to physical and digital environments.
- Continue to monitor the impact of COVID-19 and campaign for disabled people's rights.

4. Reference and administrative details of the charity, its trustees and advisors

Charity Name Difference CIO

Registered Charity Number 1170789

Operational address 33 Forest Avenue
Newcastle Upon Tyne
NE12 9AH

Trustees	Caroline McDonald	Chair
	David Barker	Treasurer
	Gillian Lathan	Secretary
	Nicky Erevik	
	Valerie Milnes	

Independent Jim Dodds
Examiner Connected Voice Business Services Ltd
Higham House, Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers Cooperative Bank

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2021

5. Structure, Governance and Management

Governing documents

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Appointment of Trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting. Trustees are also screened using a needs and skillsets assessment. This approach enables us to:

- Ensure we have the right skills mix on the Board to meet the administrative needs of the charity
- Ensure we do have a range of Trustees from diverse professional backgrounds to build knowledge and skills
- Mitigate any potential risks or threats to the charity, as far as possible; and
- Reduce, as far as is possible, the potential for any conflicts of interest with each Trustee and their existing professional occupations.

Organisation

The Trustees meet each quarter and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The operational management of the organisation is undertaken by the paid staff team.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

6. Statement on Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised above, provide benefit both to those who directly receive services, and the wider community in the North East of England. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2021

7. Financial Review

Difference CIO is primarily funded by grants. The total income for the year was £67,892 (2020: £69,977). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 December 2021, shows a net surplus across all funds of £1,317 (2020: £12,163).

The Balance Sheet at 31 December 2021 shows total fund carried forward of £17,808 (2020: £16,490) of which there are £10,814 restricted funds (2020: £16,491).

Reserve policy

Difference CIO has established a policy whereby the unrestricted funds not invested in fixed assets held by the charity should be between three and six months of annual expenditure. At 31 December 2021 the free reserves are currently £6,994 (2020: £nil) fell short of this target level, the trustees are aware of this and will be building up reserves with planned operating surpluses.

9. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 Trustees on: 14 September 2022 and signed on their behalf by:

Caroline McDonald
Chair

DIFFERENCE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2021

I report on the financial statements of Difference CIO for the year ended 31 December 2021, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company's trade, customers, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed in the accounting policies note.

I 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.

Jim Dodds
Connected Voice Business Services
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 14 September 2022

DIFFERENCE CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Charitable activities					
Grants and contracts	6	6,994	57,809	64,803	68,206
Other trading activities	7	3,089	-	3,089	1,771
Total income		10,083	57,809	67,892	69,977
Expenditure on:					
Charitable activities					
Operation of the charity	8	3,089	63,486	66,575	57,814
Total expenditure		3,089	63,486	66,575	57,814
Net income/(expenditure) and net movement of funds		6,994	(5,677)	1,317	12,163
Reconciliation of funds					
Total funds brought forward		-	16,491	16,491	4,327
Total funds carried forward		6,994	10,814	17,808	16,490

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

DIFFERENCE CIO

Charity Number 1170789

BALANCE SHEET

As at 31 December 2021

	Notes	£	Total 2021 £	£	Total 2020 £
Fixed assets					
Tangible assets	15		1,345		1,358
Total fixed assets			1,345		1,358
Current assets					
Debtors	16	1,128		247	
Cash at bank and in hand	17	16,139		20,772	
Total current assets		17,267		21,019	
Creditors: amounts falling due within one year	18	(804)		(5,886)	
Net current assets			16,463		15,133
Total net assets or liabilities			17,808		16,491
Funds of the charity					
Unrestricted income funds			6,994		-
Restricted income funds			10,814		16,491
Total funds			17,808		16,491

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on:

14 September 2022

and are signed on its behalf by:

Caroline McDonald
Chair

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Difference CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £nil has recently received funds of £9,000 and is currently seeking funds to employ a development worker.

The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have revised their forecasts to take into account the impact on the business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Due to the COVID-19 pandemic, it has put many strains on all businesses. It should be noted that the charity is still able to meet its obligations to fulfilling its contracts with funders, who have been flexible about the timescale for delivery.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

3.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of represent disabled people in the North East of England and works to bring about significant and lasting social change and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office and computer equipment	25%	Straight line
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DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Charitable activities				
<u>Income from grants</u>				
Community Foundation County Durham	-	-	-	7,714
DWP Access to Work	-	2,125	2,125	2,749
The National Lottery	-	55,684	55,684	57,743
<u>Other income</u>				
Consultancy	4,250	-	4,250	-
Training	2,744	-	2,744	-
	<u>6,994</u>	<u>57,809</u>	<u>64,803</u>	<u>68,206</u>
7 Other trading activities				
Employment allowance	3,089	-	3,089	1,771
	<u>3,089</u>	<u>-</u>	<u>3,089</u>	<u>1,771</u>

Income was £67,892 (2020: £69,977) of which £10,083 was unrestricted or designated (2020: £1,771) and £57,809 was restricted (2020: £68,206)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
8 Charitable activities				
<u>Direct costs</u>				
Staff salaries	3,089	39,871	42,960	23,618
Subcontract project staff salaries	-	10,446	10,446	23,500
Staff travel	-	-	-	64
Staff other costs	-	-	-	1,024
Training	-	5,557	5,557	3,990
Launch event	-	-	-	630
<u>Support costs</u>				
Website development	-	3,294	3,294	1,119
Printing, postage and stationary	-	-	-	286
Insurance	-	540	540	604
IT	-	295	295	128
Telephone	-	571	571	733
Professional fees	-	1,333	1,333	1,231
Other	-	547	547	-
Depreciation	-	552	552	419
Expenditure carried forward	<u>3,089</u>	<u>63,006</u>	<u>66,095</u>	<u>57,346</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
8 Charitable activities (continued)				
<i>Expenditure brought forward</i>	3,089	63,006	66,095	57,346
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	480	480	468
	<u>3,089</u>	<u>63,486</u>	<u>66,575</u>	<u>57,814</u>

Expenditure on charitable activities was £66,575 (2020: £113,855) of which £3,089 was unrestricted or designated (2020: £57,813) and £63,486 was restricted (2020: £56,042)

9 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	480	468
Other accountancy services paid to the examiner	483	475
	<u>963</u>	<u>943</u>

10 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	30,825	20,846
Social security costs	8,930	1,771
Pension costs (defined contribution pension plan)	3,205	1,002
	<u>42,960</u>	<u>23,619</u>

No employee received remuneration above £60,000 (2020: nil)

The key management personnel of the charity, comprise the trustees and the charity development consultant. The total employee benefits of the key management personnel of the charity were £24,589 (2020: £23,500).

11 Staff numbers

The average monthly head count was 2 employed staff (2020: 1) and 1 subcontracted staff (2020: 1) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	2.0	2.0
	<u>2.0</u>	<u>2.0</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes. The employer's pension costs represent contributions payable by the charity.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Office and computer equipment	Total
£	£
1,899	1,899
540	540
-	-
2,439	2,439
SL	
25%	
541	541
552	552
-	-
1,093	1,093
1,358	1,358
1,345	1,345

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

16 Debtors and prepayments (receivable within 1 year)

	2021 £	2020 £
Prepayments	294	247
Holding account	834	-
	<u>1,128</u>	<u>247</u>

17 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and in hand	16,139	20,772
	<u>16,139</u>	<u>20,772</u>

18 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Trade creditors	-	168
Pension	324	225
Accruals		
Independent examination of accounts	480	468
Holding account	-	5,025
	<u>804</u>	<u>5,886</u>

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

Year ending 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	-	10,083	(3,089)	-	6,994
Totals	<u>-</u>	<u>10,083</u>	<u>(3,089)</u>	<u>-</u>	<u>6,994</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

20 Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

Year ending 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	-	1,771	(1,771)		-
Totals	-	1,771	(1,771)	-	-

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

Year ending 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	14,159	55,684	(61,334)	-	8,509
Community Foundation County Durham	1,896	-	(206)	-	1,690
DWP Access to Work	435	2,125	(1,946)	-	614
Totals	16,490	57,809	(63,486)	-	10,813

Year ending 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	(205)	57,743	(43,379)	-	14,159
Community Foundation County Durham	4,532	7,714	(10,350)	-	1,896
DWP Access to Work	-	2,749	(2,314)	-	435
Totals	4,327	68,206	(56,043)	-	16,490

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

The National Lottery	Protect and promote the rights of disabled people in the North East of the country.
Community Foundation County Durham	To pay for capacity building
DWP Access to Work	Disability access.

21 Capital commitments

As at 31 December 2021, the charity had no capital commitments (2020 -£nil)

22 Guarantee

There have been no guarantees given by the charity at 31 December 2021.

23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 December 2021.

24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 December 2016 as a body corporate under part 11 of the Charities Act 2011.

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	-	1,345	1,345
Cash at bank and in hand	6,994	9,145	16,139
Other net current assets/(liabilities)	-	324	324
	<u>6,994</u>	<u>10,814</u>	<u>17,808</u>

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	-	1,358	1,358
Cash at bank and in hand	-	20,772	20,772
Other net current assets/(liabilities)	-	(5,639)	(5,639)
	<u>-</u>	<u>16,491</u>	<u>16,491</u>

DIFFERENCE

England & Wales - Charity number 1170789

Accounts



DIFFERENCE CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2020

Charity Number 1170789

DIFFERENCE CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

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Balance sheet	27
Notes to the financial statements	28 to 34

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 December 2020, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Objectives and Activities

Difference is a unifying disability rights organisation that aims to represent disabled people in the North East of England and works to bring about significant and lasting social change. We are the first disability rights organisation dedicated solely to campaigning for disability equality covering the North East since the 1990s saw the closure of Disability Action North East. To achieve our objectives of increasing equality and tackling discrimination, we will:

1. Raise awareness of disability discrimination and influence public opinion and policy.
2. Represent and speak out about the needs and concerns of disabled people.
3. Use research as a tool to raise issues and influence change.
4. Mobilise disabled people to collectively advocate.

Difference grounds its ideas within the social and affirmation models of disability. It identifies disability as the personal experience of physical and social barriers, which exclude people with impairments from full participation in ordinary community life. The affirmation model takes a view of disability and impairment that encompasses positive social identities. It identifies impairment as a characteristic of human difference to be expected and respected on its own terms.

2. Achievements and Performance

At the start of 2020 we held a recruitment campaign to find a new Development Manager. With support from VONNE, we attracted a strong pool of disabled candidates, and were delighted to appoint Richard Boggie, who joined us on 18 March, just a few days before the first national lockdown began.

Richard's background as a senior Human Resources Manager, with lived experience of sight loss, brought a new perspective to our work, broadening our experience of barriers for people with sensory impairments.

Within the context of a global pandemic, it was clear that disabled people needed a strong voice more than ever. Early campaigning work therefore focused on the impact of COVID-19 on disabled people. Working in partnership with other Disabled People's Organisations and human rights charities in our region, we gathered disabled people's experiences lessons learned, collating these into our [Manifesto for a Better Normal](#). This gained significant regional press and TV news coverage, including this [report on BBC Look North](#).

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

A second strand of campaigning work developed during 2020 was on digital inclusion, through our work as part of the regional Better ConNEcted campaign. Here, our focus has been on ensuring that accessibility is a fundamental part of the campaign, as it is so vital to the participation of many disabled people. Social restrictions made this work more important than ever. We were delighted to receive funding from the National Lottery Community Fund to allow us to develop and run a workshop series during the early part of 2021 with partner DPO, Enhance The UK. This series will boost knowledge and skills in the VCSE sector on digital accessibility, critical to supporting disabled service users as more and more services and activities are delivered online.

We have also been active contributors to national campaigns, such as the Disability Benefits Consortium, campaigning for a £20 per week uplift in disability benefits equivalent to that provided to other benefits like Universal Credit as a result of the pandemic. We have also actively engaged with the Disability Unit, submitting our contribution towards the development of a new national disability strategy.

During the lockdown, we have produced a disability equality training program aimed at places of work and other professional services. This is designed to increase awareness and access and reduce discrimination. It can be delivered in short or long the sessions depending on available time and need and also be a saleable product. We are looking to develop the training in the future, either when COVID-19's restrictions end or we can deliver it online. We have had interest from the North of Tyne Combined Authority to deliver the training when face to face contact is recommended. We hope this will become a sustainable income stream in the future.

Another highlight of 2020 was our launch event, 'Celebrating Difference'. Originally planned to be a physical gathering, we took the decision to opt for an online event rather than delaying further. With a mix of discussion and debate, creative performances and a fantastic keynote speech from our patron, Baroness Tanni Grey-Thompson, the event generated some great energy and ideas.

We used the time to explore with our members the reasons behind the current inequalities generally across the UK, more specifically in the North East, and what they would like to see happen. We reconfirmed the barriers disabled people face through a collective reporting of disabling and enabling experiences, followed by an examination of what should be done about a culture which is inherently inaccessible to disabled people. The launch resulted in new members for the organisation, created a platform for further consultations and gave us the themes around which we have built our strategy. An initial evaluation of our launch received very positive feedback, with an overall rating of 4.7 out of 5.

We have sought out opportunities to amplify the voice of disabled people, for example speaking at events hosted by North East England Chamber of Commerce, the People's Powerhouse and Connected Voice.

In December, we marked International Day of Disabled People with a celebratory showcase of disabled creative talent from our region. '[Shine](#)' was designed to put disabled talent centre-stage – talent which is largely unrecognised by the mainstream media.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

3. Plans for Future Periods

Our plans for the future are to build on the progress of 2020, continue to grow our membership, reach and impact. We have set out our future aims and activities in our [3-year strategic plan](#). This builds on our members priorities identified at our launch event, namely:

- Improving the voice, influence and participation of disabled people.
- Increasing employment opportunities for disabled people.
- Improve public awareness through education and training.
- Improve access to physical and digital environments.
- Continue to monitor the impact of COVID-19 and campaign for disabled people's rights.

4. Reference and administrative details of the charity, its trustees and advisors

Charity Name Difference CIO

Registered Charity Number 1170789

Operational address 33 Forest Avenue
Newcastle Upon Tyne
NE12 9AH

Trustees	Caroline McDonald	Chair
	David Barker	Treasurer
	Gillian Lathan	Secretary
	Nicky Erevik	
	Valerie Milnes	

Independent
Examiner Jim Dodds
Connected Voice Business Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers Cooperative Bank

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

5. Structure, Governance and Management

Governing documents

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Appointment of Trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting. Trustees are also screened using a needs and skillsets assessment. This approach enables us to:

- Ensure we have the right skills mix on the Board to meet the administrative needs of the charity
- Ensure we do have a range of Trustees from diverse professional backgrounds to build knowledge and skills
- Mitigate any potential risks or threats to the charity, as far as possible; and
- Reduce, as far as is possible, the potential for any conflicts of interest with each Trustee and their existing professional occupations.

Organisation

The Trustees meet each quarter and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The operational management of the organisation is undertaken by the paid staff team.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

6. Statement on Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised above, provide benefit both to those who directly receive services, and the wider community in the North East of England. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

7. Financial Review

Difference CIO is primarily funded by grants. The total income for the year was £69,978 (2019: £22,004). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 December 2020, shows a net surplus across all funds of £12,164 (2019: £4,339).

The Balance Sheet at 31 December 2020 shows total fund carried forward of £16,491 (2019: £4,327) of which there are £16,491 restricted funds (2019: £4,327).

Reserve policy

Difference CIO has established a policy whereby the unrestricted funds not invested in fixed assets held by the charity should be between three and six months of annual expenditure. At 31 December 2020 the free reserves currently £nil (2019: £nil) fell short of this target level, the trustees are aware of this and will be building up reserves with planned operating surpluses.

8. Chair's Report

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

We are pleased with the progress made by the charity in what has been a challenging year for everyone. The disproportionate impact of the pandemic on disabled people highlights why our work is so necessary. In a year when we marked 25 years since the enactment of the Disability Discrimination Act and 10 years of the Equality Act, it is clear that disabled people are still a long way from enjoying equality. As a result, we have poorer educational attainment, employment prospects, incomes and health outcomes. We do not have equal representation and participation in representative politics or other decision-making bodies.

As a charity, we are now in a much stronger place to call out that inequality and to work to increase our representation and participation across society. We will continue to work constructively with partners to improve outcomes and build a 'new normal' where disabled people can thrive.

Our three-year strategy sets out an ambitious plan for growth, with members engaged and at the heart of everything we do. This will be underpinned by the decision in February 2021 from The National Lottery Community Fund to grant fund us for 3 years, which will provide the platform for our continued development.

As trustees, we are committed to better representing disabled people from all sections of our community and I will be taking action during 2021 to develop the diversity of our Board.

I would like to take the opportunity to thank all of our Trustees, our staff, volunteers, members and supporters for their contributions during this most difficult of years.

DIFFERENCE CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 December 2020

9. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees’ annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 Trustees on 06 July 2021..... and signed on their behalf by:

Caroline McDonald
Chair



DIFFERENCE CIO

ANNUAL REVIEW

For the year ended 31 December 2020

1. Introduction

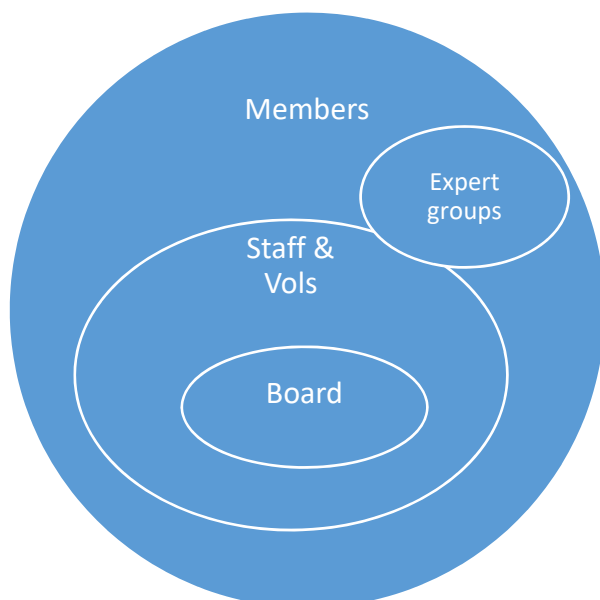
This report is a review of the first 12 months of Developing difference across the North East funded through the National lottery community fund and their Reaching Communities programme. It represents the end of a developmental period beginning of a new delivery phase and corresponds with the end of a funding period and the beginning of another.

Difference

Difference is a service user led disabled persons organisation (DPO), which began as a voluntary association in 2016, then became a Charitable Incorporated Organisation (CIO) in 2017. It was created by a group of disabled people in response to research (Hartworth, 2016) which identified an absence of a regional voice organisation. Since that need has been identified, it has grown and now exists in its own right, with a committed Board of Trustees, a small and growing staff team, a growing number of policies and procedures and a strategic vision. For the first time since Disability Arts North East (closed in the 1990s), the region had a representative disability rights organisation, where everybody¹ involved in the organisation is disabled.

The organisational structure is made up of four levels: board; staff and volunteers; expert groups; and members. As a structure needs to be transparent and accessible to people who want to become part of our work. An individual can become a member of Difference here: and can become involved in all levels of the organisation².

Figure 1. Organisational arrangements within Difference



¹ Except a non-visually impaired personal assistant of the development manager who is visually impaired.

² With the caveat that they support the articles of our constitution.

DIFFERENCE CIO

ANNUAL REVIEW

For the year ended 31 December 2020

Strategic Development

Difference started with a broad equality approach aligned with the United Nations Charter for human rights which are set of universal entitlements shared by disabled people. The strategic direction therefore was an increase in equality and a decrease in discrimination. Thereafter, they were to be guided by their constituent members, i.e., the wider disabled diaspora in the North East who have associated themselves with Difference because they feel it is representative and worthwhile. In order to achieve the constituency (and therefore mandate), the organisation had to be created and present itself to the world, which it has been doing and which culminated in the short term, in the launch event in 2020. This was effectively the end of the development phase of the organisation.

Using the materials produced during the consultations (after analysis and review and further consultation), a first delivery strategy was produced. This process also tested the model of engaging members with policy, which was vital as the organisation works at the strategy/policy level there needed to be a route between strategy and policy work and members; from decision-makers to coalface.

The result of this was a focus on following five strategic areas:

1. Increase the **Voice, Participation and Influence** of disabled people
2. Increase **Employment** opportunities for disabled people
3. Increase **Awareness** of disability issues
4. Improving **Access** to both physical and digital §environments
5. Maintaining a focus on **COVID-19** related issues

These have been used to create an operational programme for the next three years (contained in appendix 1).

DIFFERENCE CIO

ANNUAL REVIEW

For the year ended 31 December 2020

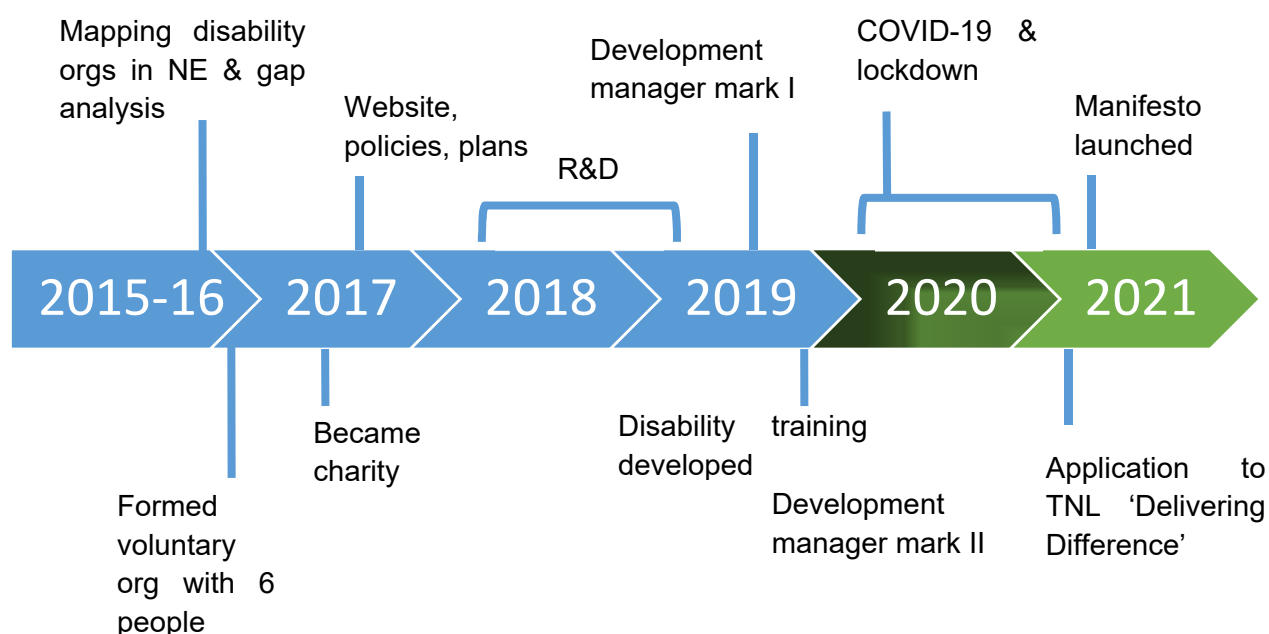
1.1 Operations

Operations have been driven by Difference's development director with support from trustees. This continued until a transfer of the majority of operational issues to the new development manager (starting April 2020).

2016 to 2017: finding our feet and deciding what type of organisation to become

2018 to 2019 fundraising for website

Figure 2. Development (blue) and delivery (green) timeline, 2015 to 2021



The organisation wanted to put their experiences of recruitment on record particularly as it relates to taking positive action to recruit disabled people, which is as follows:

After creating the person specification for the position of part-time development manager, the first job advert went into only Vonne's job pages. From a total of 12 applicants, we chose to interview three and appointed one. The organisation felt they needed a dynamic and fresh face to make the organisation into a credible regional disability rights organisation. And with the first candidate, we thought we had found that person. However, there was a mismatch in skills and the candidate was too junior and an experienced and despite a support package, was unable to take the organisation where we wanted to go. As such we parted company a little bit longer than six months into the funding, which was used to pay a half time salary over two years.

The second advert went into Third Sector Jobs and the voluntary sector infrastructure organisation for Newcastle, Connected Voice, who have an online jobs page, as well as Vonne's Jobs Ebulletin. This

DIFFERENCE CIO

ANNUAL REVIEW

For the year ended 31 December 2020

increased the audience by at least an order of three and this was reflected in the number of high quality candidates.

Difference was unable to specify on the advert that we were particularly keen to employ a disabled person and we wanted disabled people to apply. We were told we could not do this as a result of equal opportunities legislation. This left us having to ask the question in the personal statement to explain their relationship to disability, which indicated the nature of the disability or not.

Question: can we affect change in this area and allow it to be specified that disabled people wanted for a position.

1.2 Development Manager

The new development manager started work at the beginning of the first lockdown, by reaching out to disabled people and the organisations that support them, expanding the membership and developing awareness of our organisation. As the pandemic started to unravel, Richard started collecting the experiences of disabled people during the lockdown, both the bad and the good elements and documenting them. Through building bridges with a number of key voluntary sector organisations including, Disability North, Inclusion North, United Response, Newcastle Vision Support, Just Fair, Recoco and Skills for People, has worked together to come up with a 'Manifesto for a Better Normal'. Based on our experiences of communicating disabled people before and during the COVID crisis, we have set out aspects of policy and practice that have let disabled people down, and those that have helped and could continue to help as part of a new approach. This report was submitted to the government's Commission for Social Justice and there will be discussion about other areas across the country using this model to identify local strategies. The launch of the strategy manifesto in September 2020 was covered on television and radio. This is exactly how we envisage the work of difference; directly influencing policy at a strategic level and appearing on popular media role modelling examples of disabled people speaking up for disabled people's rights.

The manifesto 'is a call to action and we call on organisations across all sectors to produce an **EPIC** response for their disabled customers, service-users and employees:

Extra investment and support to ensure disabled peoples' rights are protected both during and after the current crisis.

Personalised support that is flexible enough to meet individual needs. Disabled people have a vast range of different needs –an individual, person-centred approach is key.

Involvement of disabled people in planning and decision-making, at an individual and community level. Nothing about us without us.

Compliance with existing disability and human rights legislation to make reasonable adjustments, reduce discrimination and protect human rights.

We hope that the manifesto will lead to improvements in the lives of disabled people by intervening in foundational approaches of organisations in the north-east. For example, one regional health trust, is interested in becoming an early supporter of the manifesto and its work. Through making changes on a fundamental level, for example giving disabled employees additional time to effectively engage in workplace

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For the year ended 31 December 2020

discussions, facilitating homeworking and involving disabled people on committees and boards. By doing this, the organisation has contributed to early action on issues affecting disabled peoples lives. This manifesto work has also increased the shared nature of public spaces as we are arguing for and promoting increased involvement of disabled people in decision-making bodies. When this happens, access issues often get addressed, whereas otherwise they may not have.

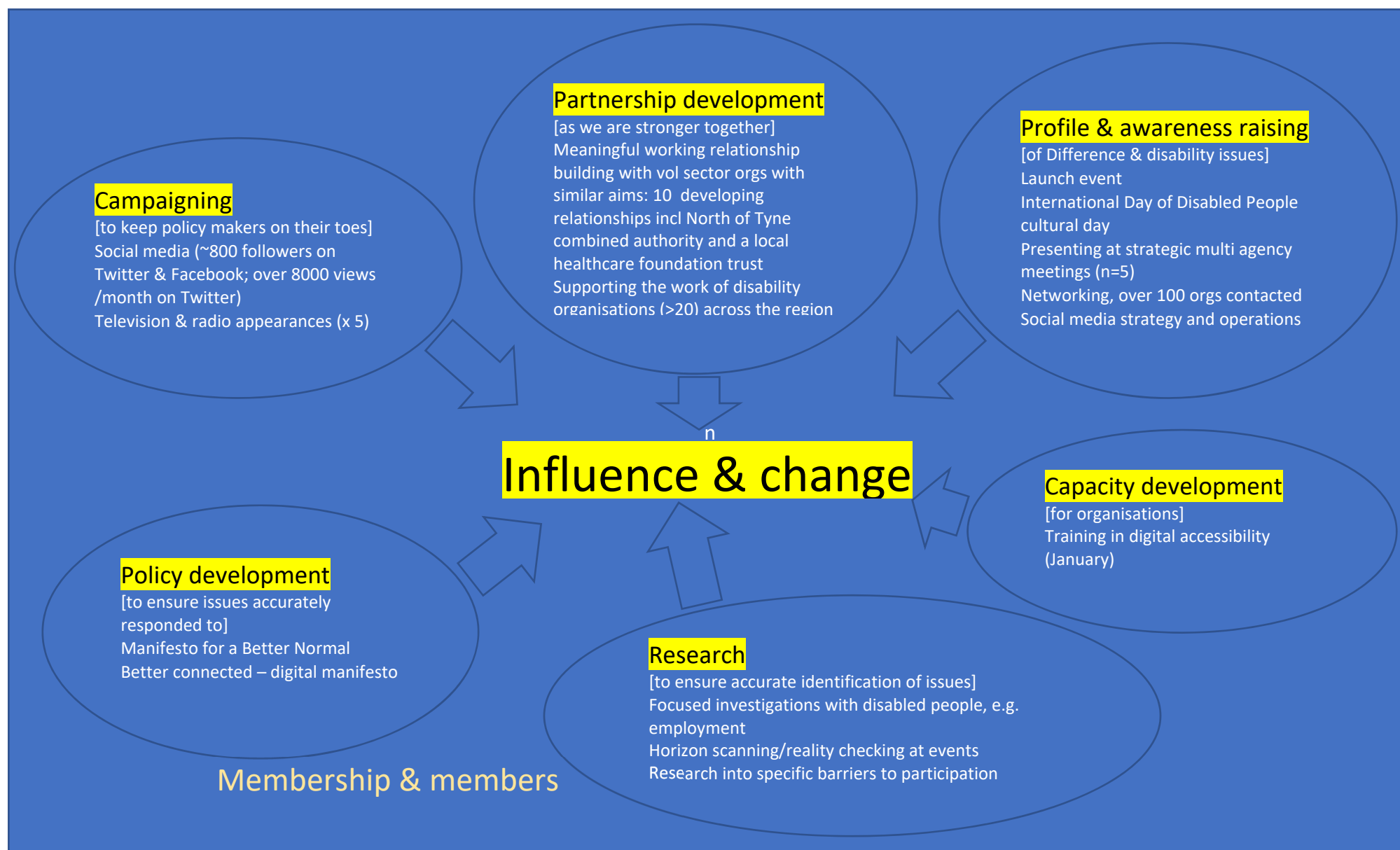
We have also been involved as co-creators of a regional campaign on digital inclusion – www.betterconnected.org.uk – using our expertise to promote the need for accessibility in order to help close the digital divide in the North East.

During the lockdown, we have produced a disability equality training program aimed at places of work and other professional services, and increasing awareness and access and reducing discrimination. This can be delivered in short or long the sessions depending on available time and need and also be a saleable product, if appropriate. We developed this training in response to the dearth of good quality disability training in the north east (most was disability awareness, which is a medical model approach to disability, something eschewed by disability politics movement; to provide an illustration as to the reason why this is, many disabled people think that sitting somebody in a wheelchair for an hour or putting oversized gloves on somebody and ask them to pick up small things, does not give an accurate representation of the complexity of disabled people's lives and how different characteristics interact with each other). We also develop this training in response to one of our trustees who was approached by her diversity and inclusion group at work and asked if there was anything Difference could do for them in the way of awareness raising or development work. We are looking to develop the training in the future, either when COVID-19's restrictions end or we can deliver it line. We have had requests from the North of Tyne Combined Authority to deliver the training when face to face contact is recommended. We hope this will become a sustainable income stream in the future.

As a result of COVID-19, we were unable to hold our launch event which we had planned to hold in the Newcastle Eagles venue (n.b.: finding an accessible venue in the north-east to host an event made up of disabled people, was very very difficult and the Eagles venue was the only one that could provide what we wanted). However, we decided to do an online launch, on zoom by making a varied program including performances, focused discussions, animations and speeches. We commissioned the services of a technical expert to help us through the process which was again invaluable.

Our launch was a great success with our patron, Baroness Tanni Grey Thompson giving a keynote speech and a local MP, Emma Llewellyn-Buck as a panellist, as well as performances from disabled artists. We used the time to explore with our members the reasons behind the current inequalities generally across the UK, more specifically in the North East, and what they would like to see happen. We reconfirmed the barriers disabled people face through a collective reporting of disabling and enabling experiences, followed by an examination of what should be done about a culture which is inherently inaccessible to disabled people. The launch resulted in new members for the organisation, created a platform for further consultations and gave us the material that we can build our strategy around. An initial evaluation of our launch received very positive feedback, with an overall rating of 4.7 out of 5.

Figure 3. How Difference has approached influence and effected change



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1.3 The Launch Event

Our launch was successful in a number of different areas,

- Announcing the arrival of the organisation
- Presenting our intentions,
- Demonstrating the intention of engaging with our members,
- Collectively identifying the problems
- Listening and acting upon what has been said;
- Demonstrating the viability of this method of communication and engagement.

Table 1.0 Top talking points of the day

Category	% covered
Experience of disablism	53
Reasons behind disablism	30
Voice & reputation	9
Young disabled people	9
Hate crime	5

Table 2.0 Top propositions for action

Category	% covered
Voice, profile & influence	48
Employment	33
Physical adaptations	20

Next steps

We will take the following themes into the next consultation:

- Voice, profile & influence: which directions?
- Employment: is there anything we have missed? [we have an ongoing employment campaign]
- Physical adaptations: where to start?
- COVID-19: continuing to monitor the impact of the pandemic on our community.

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The launch also affirmed our focus as a disability rights and collective advocacy charity. It was clear from the feedback of our members and participants that voice and representation, are fundamentally important to the lives of disabled people in our region.

We have identified three strategic games:

Voice and participation

- Consultation events

- Grow membership

Employment

- Mentoring and peer support, disability champions at places of work

- Volunteering

Awareness raising and training

- Disability equality, awareness and etiquette training

- Public speaking, role modelling

Increasing access to the physical environment

- Identify issue and run a campaign

Current 19

Examples of impact

Excerpt from post event letter, December 2020

I just wanted to say a huge thank you for speaking at the Webinar. Your insights were fascinating and it was great to see some really useful practical advice that our members can implement to improve their inclusivity in their organisations.

It was great to be able to bring this event to our members and their wider networks as it's something the Chamber feels passionate about discussing and we want to help break down some of these barriers in the regional business community. Please let us know if we can support Difference NE in the future in any way.

I'll send you over the recording and any follow up queries attendees might have ASAP. Would you like the manifesto shared in our follow ups to attendees? 😊

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Newcastle Chamber of Commerce

Partnerships

As a collective advocacy campaigning disability rights organisation, networking and relationship building is central to our approach. In the last 12 months we have been proactive in joining existing voluntary sector networks, National ones such as shaping our lives, disability rights UK; local ones such as the Sunderland disability inclusion and access group. We have appeared in local and national publications, such as the connected voice newsletter and disability rights UK publications. We have spoken with our regional Chamber of Commerce and agreed to present at a forthcoming members event on disability and inclusion. We have also started our own networks and groups, including our membership networks and the partnership grouping which we formed to produce the manifesto.

We will continue to carry out partnership work with members of the manifesto crew and supporters. For example, John Lawler OBE from Cumbria, Northumberland, Tyne & Wear NHS foundation trust, was a panel member at our launch and is interested to continue supporting our work through the manifesto and resultant action plans. As mentioned, we have been very active on social media and ran a very successful launch event via zoom. The MP for South Shields Emma Lewell-Buck was a panel member for our discussion and will continue working with us and represent us in the Houses of Parliament. Our patron Baroness Tanni Grey Thompson will use our work as examples in her work in the House of Lords.

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Appendix 1 Difference North East EPIC Action Plan 2021

Extra investment and resources

- We will develop a programme of events for our members, promoting their voice, participation and influence.
- We have already secured extra funding for digital accessibility training during 2021. We will aim to get maximum benefit for this investment and build our capacity to advise and support others in this area.

Personalisation

- We need to reach disabled people in marginalised communities. We plan to make connections with BAME community groups so that we can properly understand intersecting discrimination and represent BAME disabled people more effectively.
- We will set up a mentoring scheme during 2021, to help disabled people in the jobs market with a personalised mentoring offer.

Involvement

- We want members to be at the heart of what we do. We will set up a Members' Advisory Panel to help guide our work and ensure our relevance.
- We will seek to strengthen our Trustee Board during 2021 to ensure we have a broad range of skills and experience with which to guide our work.

Compliance

- We will continue to improve the accessibility of our website and social media communications, with better use of video and BSL.
- We want our events, both virtual and face-to-face, to be accessible and inclusive. Learning from our launch event, we will involve members in event design so that we can meet as many different needs as we can.

Collectively identifying the problems

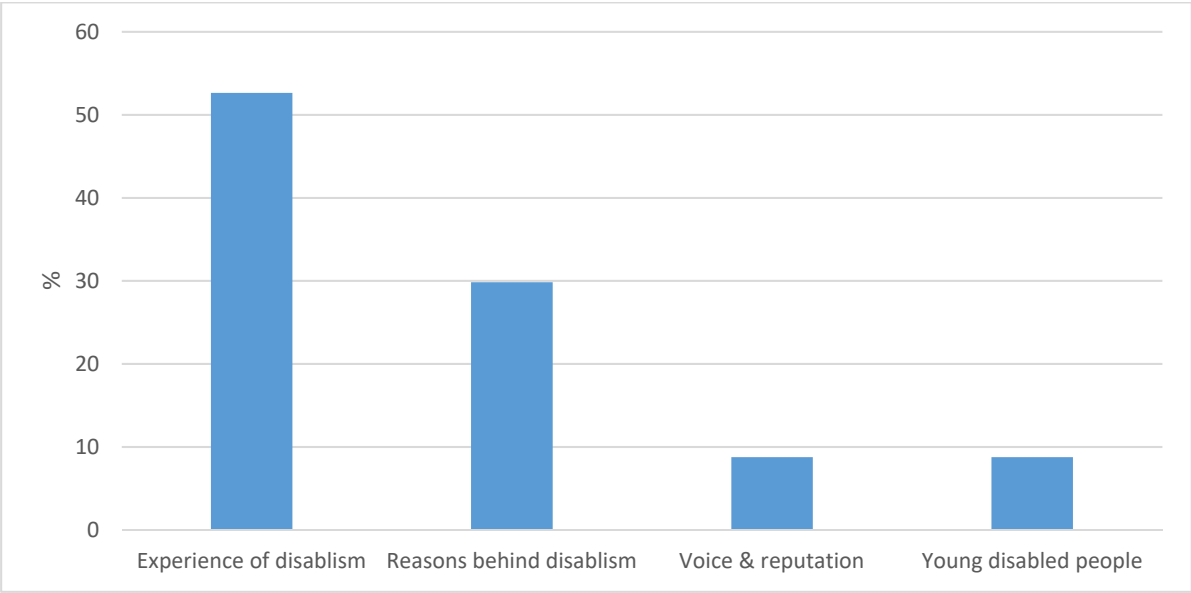
The top talking points of the day were: experiences of disablism; reasons behind disablism; voice & reputation; and being young & disabled. We examine each in turn after the graph with verbatim comments from participants in italics as illustrations.

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Figure 4.0 Top talking points of the day



2. Collectively Identifying The Problems

2.1 The Launch Event

Throughout the day participants talked about the daily experience of disablism from non-disabled people in all of its guises, for example:

The absolute daily level of low level discrimination that we get ... the out and out prejudice ...

People went so far as to say they there was a: hostile environment towards people with disabilities, which was influenced by the media and government. However, it was also noted that: two thirds of British people admit they feel uncomfortable talking to disabled people and go out of their way to actually not have to be in the same room or encounter anyone with disabilities.

An example of every day disablism was given by one participant, using the common response from nondisabled people when a disabled person refuses assistance:

How many times have you heard the really sarcastic voice said, "well sorry for trying to help you".

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2.2 Reasons Behind Disablism

There were many reasons given for disablism and all its forms, from ineffective legislation, negative stereotyping in the press, lack of role models, general perceptions of disability and low expectations. For example:

... careers adviser said there was no point in applying for university because the best job I could ever hope for was answering phones.

... films feature uplifting and heart-warming and stories about pity of the disabled person, but they're not allowed to be involved in the writing or acting or directing behind the scenes.

... I'm still dealing with cases of disabled children who are excluded from education ... the Academies Bill allows academies to refuse to take disabled children.

One of the key reasons for behind disablism was the non-adherence and an absence of enforcement of government guidance in the way of making reasonable adjustments to professional and public environments. It was pointed out that where businesses/organisations do make adequate adaptations to their physical environments, this should not be celebrated as them doing a good job, but just something which is standard. Currently this is not done and connected to other areas. This provides an overall backdrop of inaccessible environments, non-supportive government policy, and an attitude of benevolence when installing minimum access requirements.

2.3 Voice & Profile

The issue of voice was a thread throughout the day with the feeling from participants that disabled people were generally too quiet, too hidden and underrepresented. It was also discussed that not only is representation of disabled people generally quite poor in the media, there are very few inspirational characters to provide role modelling for adults or children. For example, Tanni Grey Thompson commented:

I get really excited when I see a disabled person on TV

Another participant said:

We're just invisible, you never see us, unless it's about benefits or on public picture in the press, you can forget about being inspired by disabled figures on the television!

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It was noted that members of our own community had a role to play in this:

We need to share the stories that we need to help people to empathise with us, that we're more than just benefits cases, or problems or difficulties.

There were several comments about tokenism, involving a disabled person but not really involving them as others were and about how tiring this was.

2.4 Being Young & Disabled

Although this was not a major focus of discussion, young people were mentioned at regular points throughout the day. It was felt that young disabled people were particular in need of education, inspiration and involvement. For example, one participant said:

We have to educate younger disable people who some of the young disable people I spoke to recently because we have a vaguely accessible toilet and vaguely accessible train system think we're done, and we're so not done.

Another participant talked about the absence of role models outside of Paralympians and also the absence of choices available to non-sporty disabled children.

3. The Response

During the day, as well as sharing experiences, we also shared proposals for improvements to counteract the disabling world we find ourselves in. We can generally group these into three areas of: voice, profile & influence; employment; and physical adaptations as shown the graph below.

One member succinctly encapsulated a general feeling amongst participants:

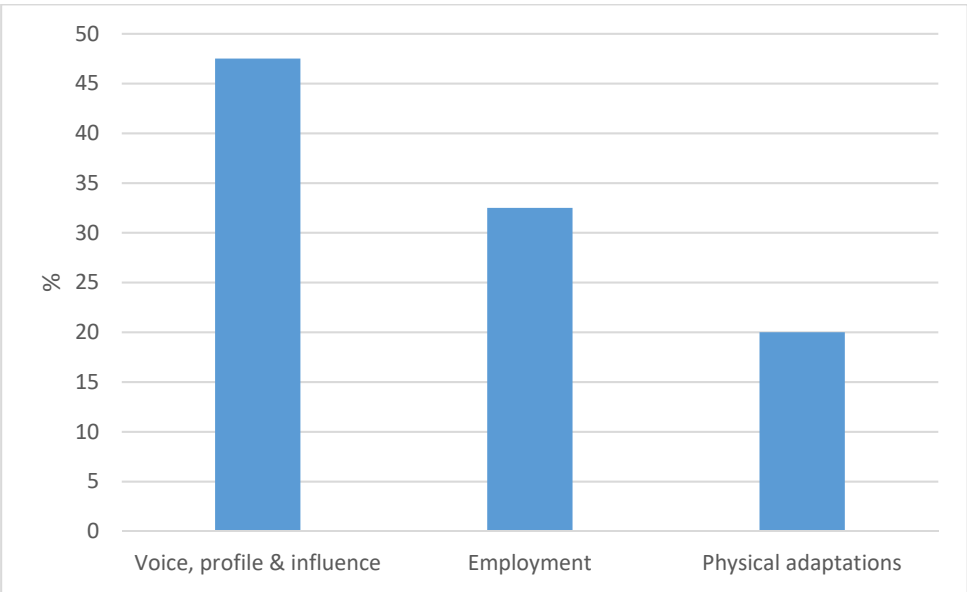
We want to get to a position where we're not disabled people, or a minority group that's just bolted on, we are part of the people and part of the normal of human life and experience and we're there from the beginning ... we're not something that is thought as an afterthought.

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Figure 5. Top propositions for action



3.1 Voice, Profile & Influence

The number one proposition was increasing the profile and the influence of disabled people, for example:

We need to shout, we need to listen, and we need to speak.

The way we need to do this was also discussed, with one participant urging us to:

We need people to shout at the edges, we need people to own that social media space and use it positively but use it. We need people to listen to the arguments and that are used against us and then tear them apart and we need people to talk to us.

It was felt that we should work in partnership with other organisations to increase our voice and influence. There was also a strong sense of coproduction, and the need for our own community to lead the process of change. For example, one participant said:

Disabled person needs to be the running and pushing and making suggestions.

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Another participant went into some detail:

There are incredible disabled equality strategists that we should be using to put that into place, and they can support other people, but it should be nothing about us without us. We need disabled people in positions of power and that's not a tokenistic box ticking exercise, it is people who are in positions to creatively and fundamentally drive the narrative for change. And this means being salaried, in leadership positions, being on boards, but this means that we need to have the skills to get us into those positions. So, it is about training. Not tick box training, it is about career paths and progressions and it is building that into organisations at every level. It is about recognising access needs and meeting them. It is recognising that learning disabled people may need a support worker with them to do that role, but they can and what they come out with and what we have together will be incredible.

The same participant continued:

It is about bringing people along with you, if you have an opportunity, it is opening it up to more voices at every possible time and bringing them on board with you. It's finding allies.

3.2 Employment

Employment was also a consistent theme throughout the day, with discussions focusing on the inequity of opportunity and general difficulties experienced by disabled people trying to find work. One participant illustrated:

The world of work tends to be a battle ground for people with disabilities.

An example of this was offered by another:

... Making a case for what you need can be more stressful than just carrying on putting up with things that weren't very good in the first place.

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There were consistent calls for employers to make adequate adaptations to enable participation. For example, one participant said:

Employers need to make real proper adjustments, not just pay lip service. So, we had the example from [name] who needed a quieter workspace so was put in a cupboard and continued to be used as a cupboard.

There were a number of reports explaining how difficult it can be at work and when you are there, you have no energy to do anything else other than your job. This was the reason behind a lack of disability activism in the workplace, as disabled employees are often unable to work beyond the expected hours. It was suggested that disabled people could be provided with the capacity to become involved in additional activities at work.

The North East area was felt to be particularly difficult for disabled job seekers as a result of high general unemployment rate. Before COVID-19, unemployment was three times the national average.

Tanni Grey Thompson brought the issue of the disabled pay gap which was recognised as an issue which was ignored. However it was pointed out, the difficulty of getting any parity with nondisabled people's employment and that a gender pay gap can only be aspirational.

3.3 Physical Adaptions

Access and the physical environment remains a perennial top priority issue with the majority of disabled people. Environments which could be made accessible, but remain not so, are a particular bugbear of ours. However this does demonstrate that if there was a concerted effort, a great number of environments could be opened up to disabled people. In the North East, with a higher proportion of disabled people than other areas across the country (one in four people in the North East are disabled), large numbers of people would benefit from this. Another member commented that disabled people have been arguing for more flexible homeworking for years, to no real affect. COVID-19 happens and non-disabled politicians implement homeworking for all in a matter of weeks. The flip side of this, changes to make services and environment equal take too long. Our patron pointed out:

I was promised in January first this year all trains would be accessible I remember being excited [but] a nondisabled person involved in train companies told me, that you know Tanni you just need to be a bit patient

One member succinctly put it:

I don't need help I just need access

There were a number of discussion points around improving lighting systems in public areas.

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4. COVID-19

Bearing in mind the seriousness of COVID-19 and its disproportionate impact on the disabled community, it is essential that we continue to monitor the situation. During the event, COVID-19 and its impact on disabled people was discussed, starting with the worrying statistic that disabled people are 11 times more likely to die from COVID-19 than a non-disabled person. There were a number of benefits reported, particularly the normalisation of sedentary/self-isolated living. Working from home was widely welcomed as it put disabled employees on an even footing with nondisabled employees for the first time. An additional impact worthy of note is a reduction in the number of disabling encounters, for example, our patron said:

For me I've had six months I haven't had any discrimination at all, it is amazing.

This holiday from disablism has had a positive impact on our self-worth and self-image as we are not constantly being reminded of our impairments` and the effects on us.`

However, post lockdown, there are real concerns about access and facilities needed by disabled people that are being used for social distancing or other public health purposes. One participant said:

... like the toilets that were closed and if you're getting on the bus, they taped up the front seats so you have to battle your way down the bus to get a seat and everything like that.

DIFFERENCE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2020

I report on the financial statements of Difference CIO for the year ended 31 December 2020, which are set out on pages 26 to 34.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company's trade, customers, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed in the accounting policies note.

I 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.

Jim Dodds
Connected Voice Business Services
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 07 July 2021



DIFFERENCE CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Charitable activities					
Grants and contracts	6	-	68,206	68,206	21,404
Other trading activities	7	1,771	-	1,771	600
Total income		1,771	68,206	69,978	22,004
Expenditure on:					
Charitable activities					
Operation of the charity	8	1,771	56,042	57,814	17,665
Total expenditure		1,771	56,042	57,814	17,665
Net income/(expenditure) and net movement of funds		-	12,164	12,164	4,339
Reconciliation of funds					
Total funds brought forward		-	4,327	4,327	(12)
Total funds carried forward		-	16,491	16,491	4,327

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 28 to 34 form an integral part of these accounts.

DIFFERENCE CIO

Charity Number 1170789

BALANCE SHEET

As at 31 December 2020

	Notes	£	Total 2020 £	£	Total 2019 £
<u>Fixed assets</u>					
Tangible assets	15		1,357		952
Total fixed assets			1,357		952
<u>Current assets</u>					
Debtors	16	247		587	
Cash at bank and in hand	17	20,772		4,702	
Total current assets		21,019		5,289	
Creditors: amounts falling due within one year	18	(5,885)		(1,914)	
Net current assets			15,134		3,375
Total net assets or liabilities			16,491		4,327
<u>Funds of the charity</u>					
Unrestricted income funds			-		-
Restricted income funds			16,491		4,327
Total funds			16,491		4,327

The notes on pages 28 to 34 form an integral part of these accounts.

These financial statements were approved by the Board on:

06 July 2021

and are signed on its behalf by:

Caroline McDonald
Chair



DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Difference CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £nil has recently received funds of £9,000 and is currently seeking funds to employ a development worker.

The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have revised their forecasts to take into account the impact on the business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Due to the COVID-19 pandemic, it has put many strains on all businesses. It should be noted that the charity is still able to meet its obligations to fulfilling its contracts with funders, who have been flexible about the timescale for delivery.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

3.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of represent disabled people in the North East of England and works to bring about significant and lasting social change and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office and computer equipment	25%	Straight line
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DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
6 Charitable activities				
<u>Income from grants</u>				
Community Foundation County Durham	-	7,714	7,714	5,000
DWP Access to Work	-	2,749	2,749	-
The National Lottery	-	57,743	57,743	16,404
	<u>-</u>	<u>68,206</u>	<u>68,206</u>	<u>21,404</u>
7 Other trading activities				
Employment allowance	1,771	-	1,771	600
	<u>1,771</u>	<u>-</u>	<u>1,771</u>	<u>600</u>

Income was £69,978 (2019: £22,004) of which £1,771 was unrestricted or designated (2019: £600) and £68,206 was restricted (2019: £21,404)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
8 Charitable activities				
<u>Direct costs</u>				
Staff salaries	1,771	21,847	23,618	9,687
Subcontract project staff salaries	-	23,500	23,500	4,500
Staff travel	-	64	64	327
Staff other costs	-	1,024	1,024	540
Training	-	3,990	3,990	-
Launch event	-	630	630	1,350
Room hire	-	-	-	72
<u>Support costs</u>				
Website development	-	1,119	1,119	-
Printing, postage and stationary	-	286	286	-
Insurance	-	604	604	223
Office costs	-	128	128	-
Telephone	-	733	733	280
Professional fees	-	1,231	1,231	119
Depreciation	-	419	419	123
Expenditure carried forward	<u>1,771</u>	<u>55,574</u>	<u>57,346</u>	<u>17,221</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
8 Charitable activities (continued)				
<i>Expenditure brought forward</i>	1,771	55,574	57,346	17,221
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	468	468	444
	<u>1,771</u>	<u>56,042</u>	<u>57,814</u>	<u>17,665</u>

Expenditure on charitable activities was £57,814 (2019: £17,665) of which £1,771 was unrestricted or designated (2019: £588) and £56,042 was restricted (2019: £17,077)

9 Fees for examination of the accounts

	2020 £	2019 £
Independent examiner's fees for reporting on the accounts	468	444
Other accountancy services paid to the examiner	475	119
	<u>943</u>	<u>563</u>

10 Analysis of staff costs and the cost of key management personnel

	2020 £	2019 £
Salaries and wages	20,846	8,654
Social security costs	1,771	600
Pension costs (defined contribution pension plan)	1,002	433
	<u>23,619</u>	<u>9,687</u>

No employee received remuneration above £60,000 (2019: nil)

The key management personnel of the charity, comprise the trustees and the charity development consultant. The total employee benefits of the key management personnel of the charity were £23,500 (2019: £4,500).

11 Staff numbers

The average monthly head count was 1 employed staff (2019: 0.5) and 1 subcontracted staff (2019: 1) and the average monthly number of full-time equivalent employees during the year were as follows:

	2020 Number	2019 Number
The parts of the charity in which the employee's work		
Charitable activities	2.0	1.5
	<u>2.0</u>	<u>1.5</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

During the year the company paid a partner of a trustee of the charity amounting to £1,119 (2019: £nil) for web development on a normal commercial basis, there was no outstanding balance as at 31 December 2020.

13 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes. The employer's pension costs represent contributions payable by the charity.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

	Office and computer equipment £	Total £
	1,075	1,075
	824	824
	-	-
	1,899	1,899
	SL	
	25%	
	123	123
	419	419
	-	-
	542	542
	952	952
	1,357	1,357

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

16 Debtors and prepayments (receivable within 1 year)

	2020 £	2019 £
Prepayments	247	312
Holding account	-	275
	<u>247</u>	<u>587</u>

17 Cash at bank and in hand

	2020 £	2019 £
Cash at bank and in hand	20,772	4,702
	<u>20,772</u>	<u>4,702</u>

18 Creditors and accruals (payable within 1 year)

	2020 £	2019 £
Trade creditors	168	1,470
Pension	225	-
Accruals		
Independent examination of accounts	468	444
Holding account	5,025	-
	<u>5,885</u>	<u>1,914</u>

19 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

Year ending 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	-	1,771	(1,771)	-	-
Totals	<u>-</u>	<u>1,771</u>	<u>(1,771)</u>	<u>-</u>	<u>-</u>

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

20 Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

Year ending 31 December 2019

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	(12)	600	(588)	-	-
Totals	(12)	600	(588)	-	-

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

Year ending 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	(205)	57,743	(43,379)	-	14,159
Community Foundation County Durham	4,532	7,714	(10,350)	-	1,896
DWP Access to Work	-	2,749	(2,314)	-	435
Totals	4,327	68,206	(56,043)	-	16,490

Year ending 31 December 2019

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
The National Lottery	-	16,404	(16,609)	-	(205)
Community Foundation County Durham	-	5,000	(468)	-	4,532
Totals	-	21,404	(17,077)	-	4,327

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

The National Lottery	Protect and promote the rights of disabled people in the North East of the country.
Community Foundation County Durham	To pay for capacity building

DIFFERENCE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

21 Capital commitments

As at 31 December 2020, the charity had no capital commitments (2019 -£nil)

22 Guarantee

There have been no guarantees given by the charity at 31 December 2020.

23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 December 2020.

24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 December 2016 as a body corporate under part 11 of the Charities Act 2011.

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	-	1,357	1,357
Cash at bank and in hand	-	20,772	20,772
Other net current assets/(liabilities)	-	(5,638)	(5,638)
	-	16,491	16,491

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible fixed assets	-	952	952
Cash at bank and in hand	-	4,702	4,702
Other net current assets/(liabilities)	-	(1,327)	(1,327)
	-	4,327	4,327