



**DIFFERENCE CIO**

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

**Charity Number 1170789**

**DIFFERENCE CIO**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 December 2023

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## DIFFERENCE CIO

### TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

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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**

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#### **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 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.

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### TRUSTEES ANNUAL REPORT

For the year ended 31 December 2023

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- 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').

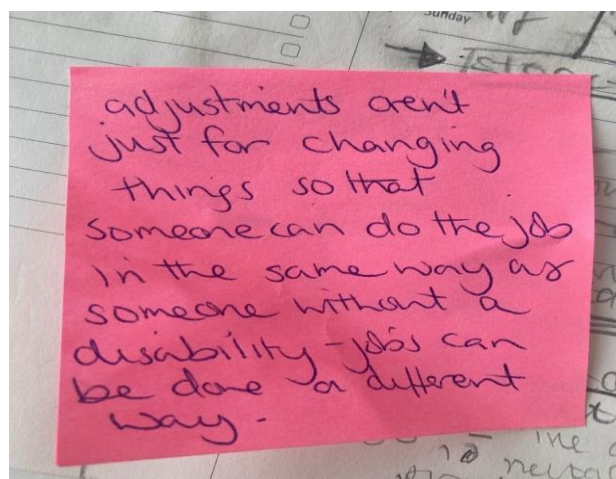
## Disability Pride

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.

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- 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

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#### 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

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- 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

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#### 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

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

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

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

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#### **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

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#### **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 £
<b>6 Charitable activities</b>				
<u>Income from grants</u>				
DWP Access to Work	-	-	-	938
The National Lottery	-	82,647	<b>82,647</b>	80,961
<u>Other income</u>				
Consultancy	-	-	-	2,830
Training	-	-	-	11,995
Sales	39,573	-	<b>39,573</b>	-
	<u>39,573</u>	<u>82,647</u>	<u><b>122,220</b></u>	<u>96,724</u>
<b>7 Other trading activities</b>				
Employment allowance	4,557	-	<b>4,557</b>	4,670
	<u>4,557</u>	<u>-</u>	<u><b>4,557</b></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 £
<b>8 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	-	63,506	<b>63,506</b>	57,728
Subcontract project staff salaries	-	-	-	6,000
Staff travel	-	1,257	<b>1,257</b>	232
Staff other costs	-	121	<b>121</b>	240
Training	-	668	<b>668</b>	125
Member events	-	1,741	<b>1,741</b>	4,290
<u>Support costs</u>				
Website development	-	-	-	-
Office expenses	-	114	<b>114</b>	816
Insurance	-	833	<b>833</b>	696
IT	-	1,546	<b>1,546</b>	1,224
Telephone	-	1,011	<b>1,011</b>	580
Professional fees	-	25,551	<b>25,551</b>	3,158
Other	-	-	-	133
Office equipments	-	1,402	<b>1,402</b>	-
Depreciation	-	786	<b>786</b>	610
<b>Expenditure carried forward</b>	<u>-</u>	<u>98,536</u>	<u><b>98,536</b></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 £
<b>8 Charitable activities (continued)</b>				
<b><i>Expenditure brought forward</i></b>	-	98,536	98,536	75,832
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	540	<b>540</b>	540
	<u>-</u>	<u>99,076</u>	<u><b>99,076</b></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	<b>540</b>	540
Other accountancy services paid to the examiner	<b>1,108</b>	1,071
	<u><b>1,648</b></u>	<u>1,611</u>

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

	2023 £	2022 £
Salaries and wages	<b>56,853</b>	<b>46,992</b>
Social security costs	<b>4,557</b>	<b>8,225</b>
Pension costs (defined contribution pension plan)	<b>2,097</b>	<b>2,511</b>
	<u><b>63,506</b></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	<b>3.0</b>	<b>2.0</b>
	<u><b>3.0</b></u>	<u>2.0</u>

## DIFFERENCE CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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#### 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	<b>2,439</b>
2,062	<b>2,062</b>
-	-
<b>4,501</b>	<b>4,501</b>
SL	
25%	
1,703	<b>1,703</b>
786	<b>786</b>
-	-
<b>2,490</b>	<b>2,490</b>
736	<b>736</b>
<b>2,011</b>	<b>2,011</b>

## 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	-
	<b>13,932</b>	<b>875</b>

#### 17 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and in hand	60,587	45,215
	<b>60,587</b>	<b>45,215</b>

#### 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
	<b>5,998</b>	<b>3,996</b>

#### 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 £
<b>Unrestricted funds</b>					
General unrestricted fund	21,237	44,130	-	-	65,367
<b>Totals</b>	<b>21,237</b>	<b>44,130</b>	<b>-</b>	<b>-</b>	<b>65,367</b>

## 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 £
<b>Unrestricted funds</b>					
General unrestricted fund	6,994	19,310	( 5,067 )		21,237
<b>Totals</b>	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 £
<b>Restricted funds</b>					
The National Lottery	21,593	82,647	( 99,076 )	-	5,164
<b>Totals</b>	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 £
<b>Restricted funds</b>					
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 )	-	-
<b>Totals</b>	10,814	82,084	( 71,305 )	-	21,593

## DIFFERENCE CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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#### 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>