

Company registration number: 09253306

Charity registration number: 1178924

Disability Support Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Disability Support Ltd

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Disability Support Ltd

Reference and Administrative Details

Trustees	Jade-Su Armstrong Brenda Yong Sajjad Hussain Paul Smithurst
Secretary	Charlotte Throssel
Senior Management Team	Charlotte Throssel, CEO
Charity Registration Number	1178924
Company Registration Number	09253306
Registered Office	Old Basford Community Centre Bramble Close Nottingham NG6 0QG
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Disability Support Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jade-Su Armstrong
	Brenda Yong
	Sajjad Hussain
	Paul Smithurst (appointed 1 September 2023)

Secretary:	Charlotte Throssel
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Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 07/10/2014 and most recently amended 30/05/2019. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Potential trustees are invited to apply for vacant positions, applications are then reviewed by the Board of Trustees.

Objectives and activities

Objects and aims

- 1) To provide relief for disabled people in Nottingham, by the provision of information and advice which directly relieves the need of the beneficiaries and the development of services which either directly or indirectly facilitates disabled people's ability to live independently;
 - 2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
- For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of their age or disability.

Objectives, strategies and activities

Disability Support Ltd is an advice and support service for disabled people living in Nottingham and Nottinghamshire. Activities include:

- Providing welfare rights services, advice and information, peer support, mentoring and developing community activities;
- Welfare Rights Support includes benefits form filling service as well as appeals and tribunals;
- We actively encourage volunteering within our organisation;
- We provide information and advice on a range of topics such as accessible transport, activities/social groups, personal budgets, equality act/discrimination, finding grants, equipment, employment and adjustments, peer support, loneliness & isolation and training.

Disability Support Ltd

Trustees' Report

Public benefit

Our activities facilitate disabled people's ability to live independently and improve their mental wellbeing through offering our support and activities to relieve social isolation.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Despite the challenges and the growing concerns for the future of Disability Support we made sure we were always here for those who needed us. The most important thing for Disability Support to achieve, was responding to client and community need. This is something we excel at.

Leading up to receiving continuation funding in July 2023, Disability Support demonstrated remarkable resilience, juggling fundraising with meeting client demand. Whilst 2023 has not been the most financially productive year we can proudly confirm that the Lloyds Bank Foundation, England and Wales, has awarded us £75,000 unrestricted funding over three years with business development support.

Financial review

Total income is £167,232 in 2023 (2022 £140,501). Total expenditure was £204,094 (2022 £131,986). Unrestricted funds are overspent but a grant was received in Feb 2024 from the Lloyds bank foundation £25k.

Policy on reserves

We now have a draft policy which is being developed with guidance from our business adviser.

Principal risks and uncertainties

Major Risk

We currently face financial risks due to the lack of fundraising opportunities and the incredible increase in demand for funding pots. We will be exploring this further with business advisers. We recently secured funds from the Free masons to purchase fundraising items and a gazebo. This will help greatly when utilising volunteers to raise funds on our behalf.

Disability Support Ltd

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Disability Support Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..15.11.2024... and signed on its behalf by:



Paul Smithurst
Trustee

Disability Support Ltd

Independent Examiner's Report to the trustees of Disability Support Ltd ('the Company')

Independent examiner's report to the trustees of Disability Support Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 15.11.2024

Disability Support Ltd

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	13,641	-	13,641	5,514
Charitable activities	3	<u>650</u>	<u>152,941</u>	<u>153,591</u>	<u>134,987</u>
Total income		<u>14,291</u>	<u>152,941</u>	<u>167,232</u>	<u>140,501</u>
Expenditure on:					
Charitable activities	5	<u>(20,340)</u>	<u>(186,052)</u>	<u>(206,392)</u>	<u>(131,986)</u>
Total expenditure		<u>(20,340)</u>	<u>(186,052)</u>	<u>(206,392)</u>	<u>(131,986)</u>
Net (expenditure)/income		<u>(6,049)</u>	<u>(33,111)</u>	<u>(39,160)</u>	<u>8,515</u>
Net movement in funds		(6,049)	(33,111)	(39,160)	8,515
Reconciliation of funds					
Total funds brought forward		<u>(13,175)</u>	<u>69,171</u>	<u>55,996</u>	<u>47,481</u>
Total funds carried forward	12	<u><u>(19,224)</u></u>	<u><u>36,060</u></u>	<u><u>16,836</u></u>	<u><u>55,996</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

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

Disability Support Ltd

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	2022 £
Income and Endowments from:				
Donations and legacies	2	5,514	-	5,514
Charitable activities	3	2,138	132,849	134,987
Total income		<u>7,652</u>	<u>132,849</u>	<u>140,501</u>
Expenditure on:				
Charitable activities	5	<u>(29,992)</u>	<u>(101,994)</u>	<u>(131,986)</u>
Total expenditure		<u>(29,992)</u>	<u>(101,994)</u>	<u>(131,986)</u>
Net (expenditure)/income		<u>(22,340)</u>	<u>30,855</u>	<u>8,515</u>
Net movement in funds		(22,340)	30,855	8,515
Reconciliation of funds				
Total funds brought forward		<u>9,165</u>	<u>38,316</u>	<u>47,481</u>
Total funds carried forward	12	<u><u>(13,175)</u></u>	<u><u>69,171</u></u>	<u><u>55,996</u></u>

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

Disability Support Ltd
(Registration number: 09253306)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	972	177
Cash at bank and in hand		<u>47,535</u>	<u>59,113</u>
		48,507	59,290
Creditors: Amounts falling due within one year	8	<u>(31,671)</u>	<u>(3,294)</u>
Net assets		<u>16,836</u>	<u>55,996</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	36,060	69,171
Unrestricted income funds			
Unrestricted funds		<u>(19,224)</u>	<u>(13,175)</u>
Total funds	12	<u>16,836</u>	<u>55,996</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on ...15.11.2024... and signed on their behalf by:



Paul Smithurst
Trustee

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

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Disability Support Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	2,500
Donations from individuals	13,641	13,641	2,619
Other income from donations and legacies	-	-	395
	13,641	13,641	5,514

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants	-	152,941	152,941	131,217
Services	650	-	650	3,770
	650	152,941	153,591	134,987

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Big Lottery	-	131,354	131,354
Sundry donations	13,641	-	13,641
DWP	-	21,587	21,587
	<u>13,641</u>	<u>152,941</u>	<u>166,582</u>

5 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2023 £	Total 2022 £
Bank charges	413	-	413	118
Cleaning	-	-	-	339
Covid purchases	-	-	-	517
Depreciation	-	-	-	950
Insurance	-	265	265	1,844
IT & website	1,718	-	1,718	1,790
Office & general admin	500	-	500	4,400
Other professional fees	-	8,440	8,440	1,999
Telephones	528	-	528	665
Printing, postage & stationery	721	-	721	1,513
Rent & services	-	5,000	5,000	18,581
Wages, NI & pension	-	172,347	172,347	95,671
Sundry payments	-	-	-	3,151
Travel & accommodation	2,259	-	2,259	448
Activities	4,165	-	4,165	-
Utilities	10,036	-	10,036	-
	<u>20,340</u>	<u>186,052</u>	<u>206,392</u>	<u>131,986</u>

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	155,942	86,743
Social security costs	10,335	5,769
Pension costs	6,070	3,159
	<u>172,347</u>	<u>95,671</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>8</u>	<u>5</u>

10 (2022 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,070 (2022 - £3,159).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £40,000 (2022 - £35,258).

7 Debtors

	2023 £	2022 £
Prepayments	<u>972</u>	<u>177</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	22,856	2,298
Other creditors	<u>8,815</u>	<u>996</u>
	<u>31,671</u>	<u>3,294</u>

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	920	830
Other financial services	1,754	828
	<u>2,674</u>	<u>1,658</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

11 Related party transactions

There were no related party transactions in the year.

12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted	(13,175)	14,291	(20,340)	(19,224)
Restricted funds				
Meet and Eat	1,894	-	-	1,894
A2W	5,813	21,587	(27,095)	305
Awards for All	7,440	-	(159)	7,281
Reach	50,097	131,354	(158,798)	22,653
Kickstarter programme	3,927	-	-	3,927
Total restricted funds	<u>69,171</u>	<u>152,941</u>	<u>(186,052)</u>	<u>36,060</u>
Total funds	<u>55,996</u>	<u>167,232</u>	<u>(206,392)</u>	<u>16,836</u>

Income received from Lloyds Bank Foundation in February 2024 for £25k covered the overspend in the unrestricted fund.

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted	9,165	7,652	(29,992)	(13,175)
Restricted				
REACH	31,868	38,243	(70,111)	-
Meet and Eat	6,448	-	(4,554)	1,894
A2W	-	15,195	(9,382)	5,813
Awards for All	-	9,690	(2,250)	7,440
Reach	-	50,097	-	50,097
Isolation, stay at home	-	15,000	(15,000)	-
Kickstarter programme	-	4,624	(697)	3,927
Total restricted funds	<u>38,316</u>	<u>132,849</u>	<u>(101,994)</u>	<u>69,171</u>
Total funds	<u><u>47,481</u></u>	<u><u>140,501</u></u>	<u><u>(131,986)</u></u>	<u><u>55,996</u></u>

The specific purposes for which the funds are to be applied are as follows:

Awards for All - meet and eat;

Big Lottery REACH - fund for providing advice, support and guidance for disabled people, carers and older people in Nottingham City and Nottinghamshire;

A2W - Support costs reimbursed for disabled employee,

Awards for All - Short term grant to look at health options for physically disabled people;

Cost of living (lottery) - To employ welfare rights staff starting Jan 23 to help people lessen the effect of the cost of living crisis on their families;

Kickstarter Programme - To assist 2 long term unemployed people to access the workplace, gain new skills and increase confidence.

Disability Support Ltd

Notes to the Financial Statements for the Year Ended 31 December 2023

13 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	12,447	36,060	48,507
Current liabilities	(31,671)	-	(31,671)
Total net assets	(19,224)	36,060	16,836

	Unrestricted		2022
	General £	Restricted £	Total funds £
Current assets	(9,881)	69,171	59,290
Current liabilities	(3,294)	-	(3,294)
Total net assets	(13,175)	69,171	55,996