

DISABLED LIVING

(A Company Limited By Guarantee)

Trustees Report and Consolidated Accounts

For the year ended 31 March 2022

Company Number 00383902

Registered Charity Number 224742

Disabled Living

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Disabled Living
Legal and administrative information

NAME OF THE CHARITY:	Disabled Living
CHIEF EXECUTIVE:	Mrs D Evans
TRUSTEES :-	
PRESIDENT:	Mr K Yeung OBE, DL
CHAIRMAN:	Mr C D J Styger FCMA (Resigned 14/10/2020) Mrs P Brown (Appointed 14/10/2020)
HONORARY TREASURER:	Mr G Cosgrove (Appointed 13/10/2021) Mr C D J Styger FCMA (Resigned 13/10/2021)
OTHER ELECTED MEMBERS:	Mr P J Downs MBE Mr A Norton Mr G Owen Mrs J Gee Mr J Campbell Mrs S Jones Mr Josh Wintersgill (Appointed 14/10/2020) Mr T Malgwi (Resigned 02/12/2021)
REPRESENTATIVE MEMBERS:	
AUDITORS:	Beever Struthers One Express 1 George Leigh Street Manchester M4 5DL
SOLICITORS:	Kennedy's 3rd Floor Churchgate House 56 Oxford Street Manchester M1 6EU Browne Jacobson 14 th Floor No.1, Spinningfields 1 Hardman Square Manchester M3 3EB
REGISTERED OFFICE:	Burrows House 10 Priestley Road Wardley Industrial Estate Worsley Manchester M28 2LY

Disabled Living
Legal and administrative information

BANKERS:

The Co-operative Bank Plc
1 Balloon Street
Manchester
Lancashire
M60 4EP

Royal Bank of Scotland
Manchester, Mosley Street
38 Mosley Street
Manchester
M60 2BE

DISABLED LIVING
For the year ended 31 March 2022

Report of the Trustees

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ending 31st March 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 companies Act 2006, 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 & Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Disabled Living is a registered charity, number 224742, which has a Memorandum and Articles of Association as its governing document. It is incorporated under the Companies Act as a company limited by guarantee, number 00383902. For the purposes of the Companies Act the elected members of the Council, being the trustees of the Charity, also act as the directors of the company.

ELECTED MEMBERS AND METHOD OF APPOINTMENT

The members shall be the persons appointed as trustees from time to time who shall have consented in writing to become members and whose names have been entered in the register.

The serving trustees have the power to appoint any person who is able and willing to do so to be a trustee. A trustee must be a natural person aged 16 years or older. The number of trustees shall be not less than three, but shall not be subject to any maximum.

New trustees undertake an induction process in order to brief them of their obligations under charity and company law, the structure, activities and processes of the charity and to meet key employees.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Chief executive officer has responsibility for running the organisation on behalf of the trustees and leads the executive team. The executive team provide day to day management of the charity and recommend strategy to the Trustees who meet on a quarterly basis.

RISK MANAGEMENT - GENERAL FUND

The Trustees manage surplus cash reserves to ensure the declared Reserves Policy is achieved. Surplus cash remaining after meeting that objective will be moved to an interest bearing deposit account. Given the Charity's historic financial position, the Trustees do not feel it prudent to invest in long term securities of a general or specific nature.

OBJECTIVES AND ACTIVITIES

MISSION AND VISION

Central to our on-going success is commitment to our mission, vision and values and we would like to take this opportunity to reiterate them again.

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Report of the Trustees

Our mission is to be the leading voluntary organisation in the North West providing advice and information about assistive technology (equipment and products) to help disabled people make more informed choice which enables easier, safer and more independent living.

Our vision is to work for a society where disabled people, their families and carers can achieve optimum independence and self-determination.

VALUES

Through its values and activities, Disabled Living provides public benefit in the following areas:

Equality - treating all people equally, irrespective of race, religion, sex or age.

Innovation - taking an innovative approach to providing a wide variety of high-quality services to meet people's needs.

Respect - treating all people, both the users of Disabled Living's services and the staff who deliver them, in a respectful and friendly manner.

Accountability - accountable to users of the services, staff and Trustees. Disabled Living will report on aspects of operations and use of resources in an open and honest way.

Commitment - committed to the fair, equal and just treatment of all its staff and volunteers.

Education and Training - providing staff with the right 'tools' to do their jobs and encouraging and enabling their personal and professional development.

In sharing our objectives for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The charity relies on the voluntary services of the trustees, and exists to support older people and those with disabilities or long term health conditions to make informed decisions in relation to equipment and services to support them to remain independent or regain their independence – ultimately improving quality of life, not only for the individual, but also their families. This is achieved through all the services Disabled Living provides.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year, the pandemic continued to impact on service delivery and income generation. Although, by April 2021 the number of people contracting Covid had decreased significantly and, on the whole, people were not as unwell as at the height of the pandemic, this disease continued to have a significant effect on the charity.

Staffing was a major issue to the disruption of services, as the availability of employees changed by the day, or in some cases the hour. From staff being unwell themselves, to looking after dependents or self-isolating. I know these challenges were not isolated to Disabled Living, however, what I did not envisage was how long these challenges would continue from the onset of the pandemic, over two years ago.

In order to minimise risk to the team, and ensure income streams would continue where possible, the staff continued to work primarily from Redbank House where multiple rooms are available. Staff, whose regular place of work was Burrows House, returned there after 19 months in December 2021. On their return, the office environment was very different, as the Salford NHS teams, with who we share office space, were still working remotely. Staff from Burrows House would work on a Rota system at Redbank House to ensure we always had the appropriate number of staff from a health and safety perspective to operate safely and efficiently, ensuring minimal disruption to this service.

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Report of the Trustees

The delivery of many of Disabled Living's services is determined directly by events and challenges within the health and social care sector. The impact can present in many forms, from being inundated with enquiries because there are long waiting lists for appointments with healthcare professionals to not being able to deliver training as statutory sector staff are not available.

The picture I am painting is no different for many sectors. However, I am very thankful, I have a team of people who are flexible, innovative and will do what it takes to ensure we can deliver as many services as possible.

This year many of our team have had their own personal challenges, some brought on by the wider impact of Covid. Although we have policies and procedures in place, personal circumstances are very different. I feel very proud of the individual adjustments, the management team and I have been able to make to support our staff when they needed it the most.

Equipz

Providing advice and information about equipment is at the heart of Disabled Living's charitable objectives.

The Disabled Living helpline continues to be in demand, especially as NHS waiting lists for occupational therapy services continue to rise. The average waiting time nationally can be between four and nine months. As a result, the team are always considering any opportunity to impart their knowledge, offer advice or signpost individuals, family members, or healthcare professionals in the most appropriate direction. Enquiries are diverse and range from information about equipment provision such as telecare, mobility, toilets, beds, seating, to driving, home adaptations, accessible holiday accommodation and much more.

There has been a noticeable increase in the number of calls from people who desperately need equipment, but do not have the personal funds to purchase. The team pride themselves on ensuring their knowledge is constantly expanding on grant making opportunities available.

Disabled Living continues to offer Access Audits. Over the last year, the team were commissioned by Lovat Parks, an award-winning holiday park company, with sites throughout the UK, to undertake audits in eleven recently acquired parks. The primary aim was to ensure the companies refurbishment and development plans considered every possible opportunity to make their parks as user friendly as possible to their customers who could have a wide range of both visible, and hidden disabilities.

We were delighted to be awarded a grant of £49,016 from SBRI (Small Business Research Initiative) -Healthy Ageing Social Ventures. This is a government funded programme which aims to bring new technologies to the NHS. This funding is for a feasibility study for the Real Time Assessment Tool. The proposal was subject of a rigorous assessment process by a panel of people with backgrounds from the NHS, social enterprise, and the commercial sector. The proposal scored very high with a score of 81%. The nine-month project commenced on 1st March 2022 and our partners are Interneuron CIC and Make it Happen.

Internal training is vital to the development of our team and providing a quality service. All the staff answering helpline queries can receive calls which can sometimes be considered challenging, upsetting and whilst rare, safeguarding and welfare issues can arise. Several members of staff throughout the wider Disabled Living services had raised their concerns and identified suicide awareness training was required to support them in their roles. By commissioning training, we would ensure, as part on ongoing governance, systems are in place, where we are accountable for continuously improving the quality of our services and safeguarding high standards of care, by creating an environment in which excellence in clinical care will flourish. Therefore, training was commissioned in partnership with another charity from The Samaritans, which was rated as excellent.

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Report of the Trustees

Bladder & Bowel UK

Bladder & Bowel UK (BBUK) is the only charitable service supporting adults and children with bladder and bowel problems and the professionals who work with them.

Bladder & Bowel UK continued to deliver services through the ongoing pandemic, with a continued high demand on the helpline and enquiry services. Work and projects undertaken by the team have continued and thrived through these challenging times, as has the ongoing secondment to the NHS continuing to deliver clinical services.

Due to the high demand for Bladder & Bowel UK's helpline services we have increased capacity by recruiting a number of clinicians who work remotely on a sessional basis to ensure we can continue to provide timely interventions when people are finding themselves on long NHS waiting lists.

Although Covid restrictions were lifted for many areas in early 2021, there was a reluctance to open many public toilets, which had a significant impact on people with bladder and/or bowel issues. Throughout the year, the requests for Bladder & Bowel UK's 'Just Can't Wait card' was phenomenal, averaging 540 per month. This small card, which can be presented in shops and other facilities, may enable people to access toilet facilities which are not generally available to the public.

The team were delighted to enter a partnership in January with five legal firms to form the Bladder & Bowel UK legal panel. The formation of the panel was prompted due to the increasing number of calls which were being received via the helpline from people who potentially were victims of clinical negligence. To ensure our team were signposting clients to the best possible legal advice, we initially sought expressions of interest from law firms with which Disabled Living had existing relationships. The Bladder & Bowel UK legal panel partners comprise, CL Medilaw, FBC Manby Bowdler LLP, Slater & Gordon, Irwin Mitchell, and Clarke Willmott LLP.

The team have been involved in two high profile media campaigns this year to raise awareness of bladder and bowel problems, by providing their clinical expertise.

A Bedwetting campaign with Keith Duffy from Boyzone in September: supported by Ferring Pharmaceuticals, provided the opportunity for discussion around this taboo topic on the Jeremy Vine BBC Radio Two lunchtime show. The campaign gathered momentum and was covered by 22 radio stations and 8 TV news programmes, with an estimated reach of over 6 million people.

Dr Emily MacDonagh, the wife of Peter Andre spearheaded a campaign to raise awareness of continence issues in adults. The campaign supported by Tena included a series of webinars, media publications and social media awareness. There was also an opportunity to highlight the effects Covid had on individuals with bladder and bowel issues when they were not able to access their local clinical NHS services. An interview with BBC Jersey Radio, which was later shared across other BBC radio channels provided the opportunity to raise awareness of the Bladder & Bowel UK helpline.

In March 2022, Bladder & Bowel UK were the first organisation since the onset of Covid to deliver a face-to-face event for healthcare professionals working in the field of bladder and bowel health.

The Bladder & Bowel UK Symposium held at the Bolton Arena in Greater Manchester was an overwhelming success with 40 exhibitors and 160 delegates. The Symposium provided an opportunity to launch two new awards: The Bladder & Bowel UK Product Innovation Award, which will showcase innovation in the design of recently launched continence products, and the Bladder & Bowel UK Clinical Excellence Award, which will highlight best practice in service development.

The team continue to work with a wide range of companies to impart their knowledge and expertise in the development of products and services. One project which has been ongoing for several years, is the development of physiology and biofeedback equipment for NHS clinicians. This is specialised equipment, and the team feel privileged to have been involved in this project from concept to commercialisation.

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Report of the Trustees

Training

Disabled Living is recognised nationally for their accredited training programme.

The majority of Disabled Living's training courses are delivered to NHS and local authority employees. The challenges of Covid caused the postponement of several courses throughout the year and the reluctance of managers to book bespoke training. Even by the end of March 2022, the disruption within the statutory sector continued to take its toll, resulting in many organisations deferring course bookings until September 2022 at the earliest.

However, the staff continued to be extremely busy, as some services took full advantage of the availability of our training team and offered their employees multiple training opportunities. The contract with Manchester City Council to deliver training at Redbank House has continued throughout the pandemic.

Most courses delivered by the Disabled Living team tend to be within the Northwest of England. However, there continues to be a noticeable increase in enquiries throughout the UK. As a result, we have now increased the number of associate trainers we have available and are constantly looking to recruit more. This recruitment drive will ensure we are able to cope with the demand as statutory sector services get back to normal and training requirements increase.

Trusted Assessor is one of our most popular training programmes, within the Disabled Living portfolio. For delegates who achieve the competency levels from these courses, they are then able to assess and prescribe low level equipment, providing the opportunity to reduce waiting lists and support clients to be independent in their own homes.

To ensure the content is current, the core training team have redeveloped this successful course into Levels 2 and 3, with the edition of a new Level 4, giving delegates choice in the incremental approach to their development depending on their role.

The Moving and Handling Trainers and Assessors course has been delivered to capacity levels in our purpose-built training rooms where delegates are able to put theory into practice in an accessible and inclusive environment.

Kidz to Adultz Exhibitions

The Kidz to Adultz Exhibitions are collectively the largest FREE UK events totally dedicated to children and young adults up to 25 years with disabilities and additional needs, their parents, carers and the professionals who support them.

The biggest incentive for the Kidz to Adultz team at Disabled Living is the reward of knowing, our Kidz to Adultz events continue to support children and young people, many with very complex and challenging disabilities and additional needs, to lead more independent lives and achieve their aspirations.

Following two very difficult years of Covid restrictions, the team were delighted to hold their first live, face to face event, Kidz to Adultz North on 17th November 2021. After being held in Manchester for the past 20+ years, and due to the closure of EventCity, this event was relocated to the Exhibition Centre Liverpool, a purpose built and fully accessible venue, located in the heart of Liverpool.

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Report of the Trustees

Visitor and exhibitor feedback was overwhelmingly positive, despite visitors' numbers being lower than anticipated. This was impacted by several factors. The Kidz to Adultz Exhibition unfortunately, and unavoidably, clashed with another adult disability event due to the shortage of venue availability and the rescheduling of events which were cancelled during the pandemic. Several visitors who would attend our events pre-covid were still vulnerable and had concerns about attending face to face events and many healthcare professionals who had registered to attend in advance had to cancel due to staff shortages in their services. In addition, the horrendous terrorist incident which occurred a short distance from the exhibition centre, outside Liverpool Women's Hospital on Sunday 14th November, unnerved people and they did not feel confident to travel into the centre of Liverpool, despite additional security measures being introduced. However, all said, it was a great feeling to be back!

Kidz to Adultz Middle was held on Thursday 17th March 2022 at [Coventry Building Society Arena](#) (previously the Ricoh Arena). Historically our Midlands event has been well attended, due to its central location within a two-hour drive for 75% of the population. The arena is located next to a railway station making our Kidz to Adultz Middle exhibition extremely accessible for thousands of health and social care professionals, parents, carers, and all those who care for and support children and young adults with disabilities and/or additional needs.

As Covid restrictions eased, it was very clear confidence to attend live events was growing, and this exhibition had such a vibe of 'getting back to normal'. The event was a hive of activity, and we welcomed a large number of visitors throughout the day - parents, carers, and a notable number of professionals. The team were delighted to report, despite the many challenges, they did exceed budget for this event.

Many delegates were able to update their knowledge and boost their CPD by attending one or more of the free seminars running alongside each exhibition. The seminars were delivered by expert speakers and covered a wide range of topics including, 'Education and Health Care Plans', 'Challenging Behaviours, Sensory Processing and Sleep Disorders', 'Learning to Drive' and 'Night-time Positioning for Children with Complex Disabilities'.

The team feel confident the Kidz to Adultz Exhibitions will keep growing in popularity. They have exciting plans for the year ahead and would be delighted to welcome you to the largest exhibitions in the UK totally dedicated to supporting disabled children and those with additional needs.

Redbank

Redbank House is a well-established training and meeting venue. The proximity to Manchester City Centre provides excellent accommodation for companies and organisations to bringing people together from all over the UK.

Redbank House has been a hive of activity throughout the pandemic, as a base for the Disabled Living team, to provide day services for adults with learning disabilities through our tenancy with The Shaw Centre and our long-term contract with In-Health Intelligence providing diabetic eye screening services for the residents of North Manchester.

The Redbank House training rooms have been in regular use by staff from Manchester City Council as the Disabled Living team facilitate training for their health and social care employees.

As trends have changed in the way training is delivered in general, since the onset of Covid, many of our regular pre-covid clients have adapted their training courses to be delivered remotely, via platforms such as Zoom and Teams. In addition, several clients who hired Redbank House facilities to hold face to face meetings have also resorted to virtual meetings. As Redbank House has multiple rooms for hire, this change in direction has impacted significantly on income streams.

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Report of the Trustees

The number of regular clients who have returned to the sensory rooms since the pandemic remains quite low. This is due to varying circumstances – clients themselves are vulnerable and shielding, our client is unable to attend as another resident in their supported housing is vulnerable, or there are insufficient staff to accompany the client. In addition, and very sadly, we have had clients who have passed away this year, very unexpectedly.

The Redbank House sensory rooms continue to attract large numbers of children with disabilities and additional needs together with their siblings, in the school holidays, primarily through the local offer contract we have with Manchester City Council. The feedback from parents is so positive, as the experience enables the child to be themselves, in a safe environment, without judgement. For our Redbank House team, they have got to know the families, they see excited children return with smiling faces and they know Disabled Living are providing a valuable service.

The Year Ahead

Despite the challenges the pandemic has brought over the last two years, I do think there will continue to be a turbulent time ahead in the coming year, not only in relation to Covid, but the economic situation will no doubt have an impact on income generation for some services. However, I am completely optimistic Disabled Living will be in a significantly stronger position financially, with further developed services towards the end of the next financial year.

Our Priorities for 2022/23

- To continue to increase income throughout the organisation to reduce the reliance on income from the Kidz to Adultz exhibitions.
- To forge partnerships which will raise our charity profile, enhance our service offering and generate income.
- To recruit additional clinicians who can work on a sessional basis to meet the demands of our services.
- To explore funding options to develop phase two of the remote assessment tool.
- To start on the journey to re-brand our services, to make them more current and appealing to potential stakeholders.
- To develop a strategic plan for the next three years.
- To invest in training to support the team in their continuing professional development.

RESERVES POLICY

The aims of Disabled Living's reserves policy is to ensure the ongoing future activities of the charity are reasonably protected. The board have agreed that a minimum level of reserves should be three months expenditure. Free reserves are calculated currently at £565,998 which takes into account the unrestricted reserves less fixed assets. Current reserves are higher than three months' expenditure, which is calculated at £262,292 but this is currently considered reasonable given the on-going Coronavirus pandemic and this will support the charity as we develop plans to continue to adapt our services moving forward.

FINANCIAL REVIEW

RESULTS FOR THE YEAR

The financial situation is very much back on track after last year's financial performance which was of course very much affected by the Pandemic.

Overall total Income and Endowments were £1,254k compared to £586k in 2021 and back in line with the 2020 figure of £1,267k. Total expenditure £1,049k resulting in a surplus of £205k for the year compared to a deficit of £230k in 2021.

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Report of the Trustees

Income was boosted by a large legacy included in total legacy receipts of £313k and although income from commercial trading operations had risen year on year by £425k to £590k it is still well below pre pandemic levels of £806k. The reasons for this are a slow return to working practices after the pandemic and indeed changes in working practices generally.

Expenditure has remained under control and although it has increased from 2021 it is below the total expenditure in 2020.

The Management Team understand the Charity's finances and continue to prepare budgets and forecasts on a conservative and accurate basis. Income for the year was £1,254 compared to a budget of £1,096, overheads were £440k compared to a budget of £431k and salaries were £609k compared to a budget of £634K. The surplus for the year was £175k over budget.

The Balance Sheet of the Charity remain strong with cash reserves close to £500k.

Income can be analysed as follows:

Kidz Events 25%

Training 22%

Bladder & Bowel UK 10%

Redbank House 8%

Legacies 25%

Fundraising/ Donations/ Grants 5%

Management 6%

FUNDRAISING DISCLOSURE

The charity's only fundraising activity in the year was an annual appeal which was run by employee's of the charity. No professional fundraiser or commercial participator was used. No complaints were received by the charity in respect of this fundraising.

Disabled Living
Independent Auditor's Report to the Members and Trustees of
Disabled Living

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Disabled Living for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and its subsidiary and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the board of directors and trustees on 29 November 2022 and signed on its behalf.

Debra Evans

Debra Evans (Dec 5, 2022 14:30 GMT)

Mrs D Evans
Chief Executive
Opinion

Disabled Living

Independent Auditor's Report to the Members and Trustees of Disabled Living

We have audited the group and the parent charity group financial statements of Disabled Living (the 'charity') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated and charity statement of financial position, the consolidated and charity statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources profit] for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relation to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the group and parent charitable company for the purposes of company law) are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Disabled Living

Independent Auditor's Report to the Members and Trustees of Disabled Living

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees (who are also the directors of the group and parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Disabled Living

Independent Auditor's Report to the Members and Trustees of Disabled Living

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws, regulations and guidance that affect the Charitable Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, tax legislation, health and safety legislation, and employment legislation.
- We enquired of the Trustees and reviewed correspondence and Trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the Trustees have in place, where necessary, to ensure compliance.
- We gained an understanding of the controls that the Trustees have in place to prevent and detect fraud. We enquired of the Trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- We reviewed financial statements disclosures and supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the Trustees about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Disabled Living

Independent Auditor's Report to the Members and Trustees of Disabled Living

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Sue Hutchinson FCCA
Senior Statutory Auditor

For and on behalf of
BEEVER AND STRUTHERS
Statutory Auditor
One Express
1 George Leigh Street
Manchester M4 5DL

Date: 29 November 2022

Disabled Living

Consolidated Statement of Financial Activities (Incorporating a Consolidated Income and Expenditure Account) For the year ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Income and endowments	Notes	£	£	£	£
<i>Income and endowments from generated funds:</i>					
<i>Donations and legacies:</i>	4				
Donations and gifts		7,105	-	7,105	12,669
Legacies		313,366	-	313,366	39,322
Annual appeal		5,813	-	5,813	10,689
Grants		6,544	45,194	51,738	188,680
<i>Other trading activities:</i>	5				
Commercial trading operations		590,376	-	590,376	165,778
Rental income		21,899	-	21,899	21,365
<i>Investment income and interest</i>	6	386	-	386	-
<i>Charitable activities:</i>					
Services to people with disabilities	7	263,636	-	263,636	147,658
Total income and endowments		1,209,125	45,194	1,254,319	586,161
Expenditure					
<i>Cost of generating funds:</i>					
Raising funds	8	26,075	-	26,075	25,281
Charitable activities	8	966,449	(45,194)	1,011,643	801,442
Governance costs	8	11,451	-	11,451	(10,376)
Total expenditure		1,003,975	(45,194)	1,049,169	816,347
Net income/(expenditure) and net movement in funds		205,150	-	205,150	(230,186)
Net movement in funds		205,150	-	205,150	(230,186)
Reconciliation of funds					
Fund balances brought forward		1,529,739	-	1,529,739	1,759,925
Fund balances carried forward	19	1,734,889	-	1,734,889	1,529,739

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included in the above. The notes on pages 22 to 33 form part of these accounts.

Disabled Living

Consolidated Balance Sheet as at 31 March 2022

		2022	2021
	Notes	£	£
FIXED ASSETS			
Investments	11	-	-
Tangible assets	12	<u>1,168,891</u>	<u>1,210,131</u>
		1,168,891	1,210,131
CURRENT ASSETS			
Debtors	13	554,140	129,992
Short term investments		155	155
Cash at bank and in hand		<u>496,383</u>	<u>557,682</u>
		1,050,678	687,829
CREDITORS:			
Amounts falling due within one year	14	<u>(341,347)</u>	<u>(184,888)</u>
NET CURRENT ASSETS		<u>709,331</u>	<u>502,941</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,878,222	1,713,072
CREDITORS:			
Amounts falling due after one year	15	<u>(143,333)</u>	<u>(183,333)</u>
NET ASSETS		<u>1,734,889</u>	<u>1,529,739</u>
Income funds			
Restricted funds	17	-	-
Unrestricted funds:			
Revaluation reserve		541,871	554,773
Other charitable funds	18	<u>1,193,018</u>	<u>974,966</u>
		<u>1,734,889</u>	<u>1,529,739</u>

The notes on pages 22 to 33 form part of these accounts.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements have been prepared in accordance with the Companies Act 2006 and with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102)

The financial statements were approved by the Board of Trustees on 29 November 2022 and were signed on its behalf by:



.....
K Yeung OBE, DL, President



Ged Cosgrove (Dec 1, 2022 08:09 GMT)

.....
G Cosgrove, Honorary Treasurer



P. Brown (Nov 30, 2022 13:14 GMT)

.....
P Brown, Chairman

Disabled Living
Charity Balance Sheet
as at 31 March 2022

		2022	2021
	Notes	£	£
FIXED ASSETS			
Investments	11	100	100
Tangible assets	12	1,168,891	1,210,131
		<u>1,168,991</u>	<u>1,210,231</u>
CURRENT ASSETS			
Debtors	13	573,553	51,897
Short term investments		155	155
Cash at bank and in hand		163,238	433,907
		<u>736,946</u>	<u>485,959</u>
CREDITORS: Amounts Falling due within one year	14	<u>(64,112)</u>	<u>(59,513)</u>
NET CURRENT ASSETS		<u>672,834</u>	<u>426,446</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,841,825	1,636,677
NET ASSETS		<u><u>1,841,825</u></u>	<u><u>1,636,677</u></u>
Income funds			
Restricted funds	17	-	-
Unrestricted funds:			
Revaluation reserve		542,681	554,773
Other charitable funds	18	1,299,144	1,081,904
		<u><u>1,841,825</u></u>	<u><u>1,636,677</u></u>

The notes on pages 22 to 33 form part of these accounts.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements have been prepared in accordance with the Companies Act 2006 and with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102)

The financial statements were approved by the Board of Trustees on 29 November 2022 and were signed on its behalf by:



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K Yeung OBE, DL, President



Ged Cosgrove (Dec 1, 2022 08:09 GMT)

.....
G Cosgrove, Honorary Treasurer



P. Brown (Nov 30, 2022 13:14 GMT)

.....
P Brown, Chairman

Disabled Living
Statement of Cash Flows and Consolidated Statement of Cash Flows
For the year ending 31 March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Cash used in operating activities	23	<u>(24,700)</u>	<u>63,033</u>	<u>(250,348)</u>	<u>351,415</u>
Cash flows from investing activities					
Interest Income		387	-	-	-
Purchase of tangible fixed assets		<u>(20,321)</u>	<u>(5,672)</u>	<u>(20,321)</u>	<u>(5,672)</u>
Cash provided by (used in) investing activities		<u>(19,934)</u>	<u>(5,672)</u>	<u>(20,321)</u>	<u>(5,672)</u>
Cash flows from financing activities					
Repayment of borrowing		<u>(16,667)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash used in financing activities		<u>(16,667)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(61,301)</u>	<u>57,361</u>	<u>(270,669)</u>	<u>345,743</u>
Cash and cash equivalents at the beginning of the year.		557,682	500,321	433,907	88,164
Total cash and cash equivalents at the end of the year		<u>496,383</u>	<u>557,682</u>	<u>163,238</u>	<u>433,907</u>

The notes on pages 22 to 33 form part of these accounts.

Disabled Living

Notes to the accounts for the year ended 31 March 2022

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

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) (effective January 2019 – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Disabled Living 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 note(s) and with the exception of investments which are included at market value.

1.2 Going concern

The accounts have been drawn up on a going concern basis. In common with many fund-raising charities, the adoption of the going concern basis is dependent on the company receiving adequate fundraising from voluntary income such as donations and legacies. While the Trustees recognise the uncertainties inherent in predicting the timing and level of future funding from voluntary income that is not yet assured, they believe that adequate funding will be secured from donations and legacies. Credit facilities remain in place and we continue to receive the full support of the bank. The Trustees believe it is appropriate to prepare the accounts of the company on a going concern basis. The accounts do not include any adjustments that would result if the going concern basis was not appropriate. Although levels of trade within the trading subsidiary have reduced due to the impact of covid-19, the trustees are of the opinion that activity will return to pre-pandemic levels.

1.3 Basis of consolidation

The consolidated accounts incorporate the results of Disabled Living ('the charity') and its subsidiary undertaking on a line by line basis. The consolidated entity is referred to as 'the Group'. No separate company Statement of Financial Activities (SOFA) has been prepared for the Charity as permitted by section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.4 Income and endowments

Donations and gifts

Legacies

Legacies are recognised in the period in which the charity becomes legally entitled to the income, notification has been received and the amount can be quantified with reasonable accuracy. It is categorised as unrestricted or restricted funds dependent upon whether expenditure restrictions by donors are placed on such receipts. Donated investments are introduced at the market value at the date of receipt.

Direct giving, fundraising and appeals

Cash donations are recognised as they are received.

Grants

Grants are recognised when there is evidence of entitlement, the receipt is probable and the amount can be measured reliably.

Other trading activities

Rental Income

Rental income is recognised when receivable.

Investment income

Investment income is recognised on a cash received basis with any taxation recoverable thereon recognised on a receivable basis.

Disabled Living

Notes to the accounts for the year ended 31 March 2022

Room hire

Room hire income is recognised in the period when the hire occurs.

Charitable activities

Events and training

Income relating to the events and training services is recognised in the period to which the event or training service occurs, this policy results in accrued and deferred income.

These policies result in deferred and accrued income which is stated net of value added tax.

1.5 Pension Costs

The company operates a defined contributions scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

1.6 Tangible fixed assets - depreciation and grants

Depreciation is provided on all tangible fixed assets for Charity use, other than freehold land, at rates calculated to write off the cost or valuation of each asset evenly over its expected useful life as follows:

Freehold buildings	-	50 years
Fixtures, fittings and equipment	-	5, 10 and 25 years

1.7 Investments

Endowment investments are shown at market value at the balance sheet date. Investments in subsidiaries are stated at cost.

The SOFA includes unrealised gains and losses from the revaluation of investments.

1.8 Creditors and Provisions

Creditor's and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988 to the extent that they are applied to the organisation's charitable objects. The trading subsidiary does not generally pay UK corporation tax because their policy is to pay taxable profits as Gift Aid to the Charity.

1.10 Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

1.11 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

These include salaries and directly attributable overheads, plus a proportion of central support costs.

Charitable activities

These include salaries and direct costs associated with generating income for the group, also items such as depreciation and property repairs.

Governance costs

These are the central running costs of the Charity, including strategic oversight and public accountability.

1.12 Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Judgement and keys sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the trustees' opinion, there are no significant accounting estimates and assumptions other than the accrued legacy income.

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

2 FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, Disabled Living (Training and Exhibitions) Limited.

The summary financial performance of the charity alone is:

	2022 Total	2021 Total
	£	£
Income and endowments	662,804	420,383
Gift aid from subsidiary company	-	230,210
	<u>662,804</u>	<u>650,593</u>
Expenditure on charitable activities	(636,642)	(554,000)
Governance costs	(7,942)	(10,274)
Net income/(expenditure)	<u>18,220</u>	<u>(86,319)</u>
Total funds brought forward	<u>1,636,677</u>	<u>1,550,358</u>
Total funds carried forward	<u><u>1,654,897</u></u>	<u><u>1,636,677</u></u>
Represented by:		
Restricted funds	-	-
Unrestricted funds	<u>1,654,897</u>	<u>1,636,677</u>
	<u><u>1,654,897</u></u>	<u><u>1,636,677</u></u>

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

3 INCOMING RESOURCES FROM ACTIVITIES GENERATING FUNDS

The wholly owned trading subsidiary Disabled Living (Trainings and Exhibitions) Limited is incorporated in the United Kingdom (company number: 07079318) and pays the majority of its profits to the charity by gift aid.

The charity owns the entire share capital of 100 ordinary shares of £1 each. A summary of the trading results is shown below. The subsidiary provides training courses and holds exhibitions.

The summary financial performance of the subsidiary alone is:

	2022 Total £	2021 Total £
Turnover	591,126	165,778
Cost of sales and administration costs	(404,584)	(273,361)
Interest receivable	386	-
Corporation tax charge	-	21,288
Net profit	186,928	(86,295)
Amount gift aided to the charity	-	(230,210)
Retained in subsidiary	186,928	(316,505)

The assets and liabilities of the subsidiary were:

Current assets	500,659	215,713
Current and long term liabilities	(420,568)	(322,880)
Total net assets	80,091	(107,167)
Aggregate share capital and reserves	80,091	(107,167)

The charity's wholly owned subsidiary, Disabled Living (Training and Exhibitions) Limited commenced trading on 1 April 2010

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

4 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Gifts and donations	7,105	-	7,105	12,669
Legacies	313,366	-	313,366	39,322
Annual appeal	5,813	-	5,813	10,689
Grants	6,544	45,194	51,738	188,680
	<u>332,828</u>	<u>45,194</u>	<u>378,022</u>	<u>251,360</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Commercial trading operation	590,376	-	590,376	165,778
Rental Income	21,899	-	21,899	21,365
	<u>612,275</u>	<u>-</u>	<u>612,275</u>	<u>187,143</u>

6 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Deposit interest	386	-	386	-
	<u>386</u>	<u>-</u>	<u>386</u>	<u>-</u>

7 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Disabled Living Centre	263,636	-	263,636	147,658
	<u>263,636</u>	<u>-</u>	<u>263,636</u>	<u>147,658</u>

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

8	EXPENSE TYPE	Allocation	Raising Funds	Charitable Activities	Governance Costs	2022	2021
			£	£	£	£	£
	Salaries & associated cost	Percentage & Direct	18,273	581,690	9,136	609,099	584,581
	Utilities & other building costs	Percentage	6,351	62,094	2,117	70,562	60,937
	Phone & Fax	Percentage	215	2,105	72	2,392	3,790
	Post & Stationery	Percentage	378	3,699	126	4,203	6,718
	Sundry	Direct		11,697		11,697	2,811
	Travel	Direct		5,764		5,764	3,140
	Volunteer & appeal costs	Direct	858			858	1,313
	Income generating activities	Direct		234,270		234,270	63,235
	Audit Fees	Direct		10,600		10,600	13,900
	Bank charges and interest	Direct		4,644		4,644	1,762
	Legal & Professional	Direct		20,309		20,309	18,590
	Advertising	Direct		-		-	-
	Repairs	Direct		13,209		13,209	9,380
	Depreciation	Direct		61,562		61,562	67,478
	Corporation tax	Direct					(21,288)
			26,075	1,011,643	11,451	1,049,169	816,347

The allocation for overheads and utilities is as follows:

Raising funds	9%
Charitable activities	88%
Governance	3%

Service department Salaries and PAYE are made up of their own direct costs, as well as the following allocation of management and administration salaries:

Management and administration salaries	
Raising funds	3.00%
Charitable activities	95.50%
Governance	1.50%

9 SURPLUS FOR THE YEAR

The surplus/(deficit) of income over expenditure is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets - owned by charity	61,559	67,597
Audit fees	10,600	12,900
Non audit services	1,943	3,500

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

10 STAFF COSTS

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. The costs of the remaining staff were:

	2022	2021
	£	£
Wages and salaries	538,318	518,188
Social security costs	53,901	50,622
Other pension costs	16,880	15,771
	<u>609,099</u>	<u>584,581</u>

The average weekly number of staff employed, calculated as full time equivalents during the year were as follows:-

	2022	2021
	No.	No.
Administration	14	12
Disabled Living centre	5	6
	<u>19</u>	<u>18</u>

No employee received remuneration of more than £60,000 (2021: Nil)

The number of employees to whom retirement benefits were accruing was eighteen (2021: 16)

The key management personnel of the group comprise those of the charity, being the trustees, the chief executive officer and managers. The total employee benefits of the key management personnel of the group were £269,627 (2021: £220,179).

Statutory redundancy payments were made in the year totalling £Nil (2021: £745)

11 FIXED ASSET INVESTMENTS

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Shares in Group undertakings				
Market value at 31 March 2022	-	-	100	100
	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>

Subsidiary

The charitable company's investment at the balance sheet date in the share capital of limited companies included the following:

Disabled Living (Training and Exhibitions) Limited **100% Holding**

	2022	2021
	£	£
Aggregate capital and reserves	79,761	(107,167)
Profit/(Loss) for the year before tax	<u>186,928</u>	<u>(107,583)</u>

Disabled Living (Training and Exhibitions) Limited has 100 shares with a nominal value of £1 each.

Disabled Living

Notes to the Accounts for the year ended 31 March 2022

12 TANGIBLE FIXED ASSETS

Group and Charity	Freehold land and buildings £	Fixtures, fittings, and equipment £	Total £
COST			
At 1 April 2021	880,000	934,479	1,814,479
Additions	-	20,321	20,321
At 31 March 2022	<u>880,000</u>	<u>954,800</u>	<u>1,834,800</u>
DEPRECIATION			
At 1 April 2021	106,400	497,947	604,347
Charge for year	15,200	46,362	61,562
At 31 March 2022	<u>121,600</u>	<u>544,309</u>	<u>665,909</u>
NET BOOK VALUE			
At 31 March 2022	<u>758,400</u>	<u>410,491</u>	<u>1,168,891</u>
At 31 March 2021	<u>773,600</u>	<u>436,531</u>	<u>1,210,131</u>

On transition to FRS 102, the Trustees elected to adopt the fair value of the freehold land and buildings as deemed cost. The freehold land and buildings have been accounted for on a historic cost basis since this date.

DISABLED LIVING

Notes to the Accounts for the year ended 31 March 2022

13 Debtors	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Trade debtors	181,366	61,455	97,085	20,199
Prepayments and accrued income	106,170	68,537	23,925	16,982
Other debtors	266,604	-	266,604	-
Amount due from subsidiary undertaking	-	-	185,939	14,716
	<u>554,140</u>	<u>129,992</u>	<u>573,553</u>	<u>51,897</u>
 14 Creditors – amounts falling Due within one year	 Group 2022	 Group 2021	 Charity 2022	 Charity 2021
	£	£	£	£
Trade creditors	98,150	19,976	24,205	8,304
Other creditors, accruals and deferred income	165,242	88,832	23,731	24,959
Amount due to subsidiary undertaking	-	-	-	-
Loans	40,000	16,667	-	-
Other taxes and social security costs	37,955	59,413	16,176	26,250
	<u>341,347</u>	<u>184,888</u>	<u>64,112</u>	<u>59,513</u>
 15 Creditors – amounts falling Due after one year	 Group 2022	 Group 2021	 Charity 2022	 Charity 2021
	£	£	£	£
Loans	143,333	183,333	-	-
	<u>143,333</u>	<u>183,333</u>	<u>-</u>	<u>-</u>

The above loan was taken out in October 2020 in relation to the Coronavirus Business Interruption Scheme and is repayable in monthly instalments starting in November 2021. For the first 12 months from the date on which the loan is drawn the annual interest rate is in effect 0%. After this period the loan is subject to interest rates at 2.81% over the base rate.

16 DEFERRED INCOME

Deferred income comprises advanced sales for training events which are held post year end or office rent invoiced in advance.

	Group £	Charity £
Balance as at 1 April 2021	61,286	767
Amount released to income earned from charitable activities	(61,286)	(767)
Amount deferred in year	135,286	-
Balance as at 31 March 2022	<u>135,286</u>	<u>-</u>

DISABLED LIVING

Notes to the Accounts for the year ended 31 March 2022

17 RESTRICTED FUNDS

	Innovate Project	Ferring	Total 2022	Total 2021
	£	£	£	£
At 1 April 2021	-	-	-	-
Incoming resources	19,194	26,000	45,194	194,019
Resources expended	(19,194)	(26,000)	(45,194)	(194,019)
At 31 March 2022	-	-	-	-

Innovate (Lucid Dementia) – BBUK product development

Ferring – National Paediatric Project

18 UNRESTRICTED FUNDS – OTHER CHARITABLE FUNDS

Group	General funds	2022	2021
	£	£	£
At 1 April	974,966	974,966	1,192,250
Net incoming resources for the year	205,150	205,150	(230,186)
Transfer from revaluation reserves	12,902	12,902	12,902
At 31 March	1,193,018	1,193,018	974,966

Charity	General funds	2022	2021
	£	£	£
At 1 April	1,093,996	1,093,996	982,683
Net incoming resources for the year	205,148	205,148	99,221
At 31 March	1,299,144	1,299,144	1,081,904

19 ANALYSIS OF NET ASSETS

	Restricted funds	Endowment funds	Unrestricted funds	Total funds	2021
	£	£	£	£	£
Tangible fixed assets	-	-	1,168,891	1,169,891	1,210,131
Investments	-	-	-	-	-
Current assets	-	-	1,050,678	1,050,678	687,829
Current and long term liabilities	-	-	(484,680)	(484,680)	(368,221)
Net assets at 31 March	-	-	1,734,889	1,734,889	1,529,739

DISABLED LIVING

Notes to the Accounts for the year ended 31 March 2022

20 COMPANY LIMITED BY GUARANTEE

The charity is incorporated by a company limited by guarantee and members' liability is limited to £1 each which has not been called up at 31 March 2022.

21 RELATED PARTY TRANSACTIONS

Fees amounting to £Nil (2021: £12,475) were paid to Dean Styger, the Chairman, during the prior year for professional financial services provided.

22 OPERATING LEASES

At 31 March 2022, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £Nil (2021: £Nil).

23 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Net movements in funds	205,150	(230,186)	18,220	86,319
Add back depreciation charge	61,559	67,597	61,559	67,597
Add/deduct interest income shown in investing activities	(386)	-	-	-
Decrease/(increase) in debtors	(424,149)	112,416	(335,715)	208,353
Increase/(decrease) in creditors	133,126	113,206	5,588	(10,854)
Net cash used in operating activities	(24,700)	63,033	(250,348)	351,415

24 RECONCILIATION OF NET DEBT

	At 1 st April 2021	Cash Flows	At 31 st March 2022
	£	£	£
Cash at bank	557,682	(61,229)	496,453
Loans due within one year	(16,667)	(23,333)	(40,000)
Loans due greater than one year	(183,333)	40,000	(143,333)
	357,682	(44,562)	313,120






Disabled Living March 2022 Stat Accounts - V6 (for signing)

Final Audit Report

2022-11-29

Created:	2022-11-29
By:	Jill Cosgrove (info@championgroup.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-LrFEx683y0_bd5TxvriU_4AeOrzaVE5

"Disabled Living March 2022 Stat Accounts - V6 (for signing)" History

-  Document created by Jill Cosgrove (info@championgroup.co.uk)
2022-11-29 - 10:46:03 GMT- IP address: 51.179.155.124
-  Document emailed to Gerry Yeung (gerryyeung@hotmail.co.uk) for signature
2022-11-29 - 10:49:22 GMT
-  Email viewed by Gerry Yeung (gerryyeung@hotmail.co.uk)
2022-11-29 - 13:54:16 GMT- IP address: 90.243.100.81
-  Document e-signed by Gerry Yeung (gerryyeung@hotmail.co.uk)
Signature Date: 2022-11-29 - 17:13:39 GMT - Time Source: server- IP address: 86.152.242.108
-  Agreement completed.
2022-11-29 - 17:13:39 GMT







Disabled Living March 2022 Stat Accounts - V6 (for signing) 2

Final Audit Report

2022-11-30

Created:	2022-11-29
By:	Jill Cosgrove (info@championgroup.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6deVO5C-8dQgnPj5pOhtdJaEcnORVAVJ

"Disabled Living March 2022 Stat Accounts - V6 (for signing) 2" History

-  Document created by Jill Cosgrove (info@championgroup.co.uk)
2022-11-29 - 17:29:53 GMT- IP address: 51.179.155.124
-  Document emailed to paula.brown@livvhousinggroup.com for signature
2022-11-29 - 17:31:31 GMT
-  Email viewed by paula.brown@livvhousinggroup.com
2022-11-30 - 13:12:20 GMT- IP address: 82.42.7.235
-  Signer paula.brown@livvhousinggroup.com entered name at signing as P. Brown
2022-11-30 - 13:14:14 GMT- IP address: 82.42.7.235
-  Document e-signed by P. Brown (paula.brown@livvhousinggroup.com)
Signature Date: 2022-11-30 - 13:14:16 GMT - Time Source: server- IP address: 82.42.7.235
-  Agreement completed.
2022-11-30 - 13:14:16 GMT








Disabled Living March 2022 Stat Accounts - V6 (for signing) 2 - signed_939497

Final Audit Report

2022-12-01

Created:	2022-11-30
By:	Jill Cosgrove (info@championgroup.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEaYJlQzptcLiuwYnVnSKiDAz8FggvOxQ

"Disabled Living March 2022 Stat Accounts - V6 (for signing) 2 - signed_939497" History

-  Document created by Jill Cosgrove (info@championgroup.co.uk)
2022-11-30 - 13:38:40 GMT- IP address: 51.179.155.124
-  Document emailed to ged.cosgrove@championgroup.co.uk for signature
2022-11-30 - 13:39:36 GMT
-  Email viewed by ged.cosgrove@championgroup.co.uk
2022-11-30 - 15:53:36 GMT- IP address: 51.179.155.124
-  Email viewed by ged.cosgrove@championgroup.co.uk
2022-12-01 - 08:07:20 GMT- IP address: 86.147.84.86
-  Signer ged.cosgrove@championgroup.co.uk entered name at signing as Ged Cosgrove
2022-12-01 - 08:09:14 GMT- IP address: 86.147.84.86
-  Document e-signed by Ged Cosgrove (ged.cosgrove@championgroup.co.uk)
Signature Date: 2022-12-01 - 08:09:16 GMT - Time Source: server- IP address: 86.147.84.86
-  Agreement completed.
2022-12-01 - 08:09:16 GMT

Disabled Living March 2022 Stat Accounts - V6 (for signing) 2

Final Audit Report

2022-12-05

Created:	2022-12-01
By:	Jill Cosgrove (info@championgroup.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfcmr63Q0XgpeDyTaXQNW7mDyluL5QNcg

"Disabled Living March 2022 Stat Accounts - V6 (for signing) 2" History

-  Document created by Jill Cosgrove (info@championgroup.co.uk)
2022-12-01 - 09:45:30 GMT- IP address: 51.179.155.124
-  Document emailed to debra.evans@disabledliving.co.uk for signature
2022-12-01 - 09:48:11 GMT
-  Email viewed by debra.evans@disabledliving.co.uk
2022-12-05 - 14:27:23 GMT- IP address: 81.149.120.237
-  Signer debra.evans@disabledliving.co.uk entered name at signing as Debra Evans
2022-12-05 - 14:30:03 GMT- IP address: 81.149.120.237
-  Document e-signed by Debra Evans (debra.evans@disabledliving.co.uk)
Signature Date: 2022-12-05 - 14:30:05 GMT - Time Source: server- IP address: 81.149.120.237
-  Agreement completed.
2022-12-05 - 14:30:05 GMT