

THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales · Charity number 513001

Details

Other names	THE WILLIAM MERRITT AIDS AND INFORMATION CENTRE, THE WILLIAM MERRITT DISABLED LIVING CENTRE AND MOBILITY SERVICE
Status	Registered
Legal form	Charitable company
Company number	01638939
Registered	1982-08-25
Register	View on the Charity Commission register

Contact

Address William Merritt DLC
Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

Phone 01133508989

Email info@wmdlc.org

Website www.wmdlc.org

Activities

Objects: TO PROMOTE THE RELIEF OF PEOPLE WITH DISABILITIES IN ANY MANNER WHICH IS NOW OR MAY HEREAFTER BE DEEMED BY LAW TO BE CHARITABLE. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM OF ASSOCIATION)

Activities: Our mission is to empower people with disabilities to maximise their life opportunities through the provision of professional clinical assessments, advice and information about assistive technology. Throughout the Yorkshire region.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Kirklees
- Leeds City
- North Yorkshire
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,336,214	£1,253,517	£739,889	29
2024-03-31	£1,232,495	£1,158,032	£669,361	26
2023-03-31	£1,131,909	£1,156,481	£604,871	26
2022-03-31	£943,526	£1,057,186	£629,443	24
2021-03-31	£947,972	£882,489	£743,102	20

Trustees

Name	Role	Appointed
RACHEL BEVERLEY-STEVENSON	Chair	2013-06-17
DAVID BRUCE		
Denis Sutcliffe		2023-04-28
Dr Paramita Dasgupta Ghosh		2020-12-18
JAN SPENCER		
KEITH MURRAY		2017-04-10
Kieran Preston		2018-07-26
Margaret Mary Faulkner		2016-10-21
Nicola Prior		2022-01-28
PROF M A CHAMBERLAIN		

THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales - Charity number 513001

Accounts

REGISTERED COMPANY NUMBER: 01638939 (England and Wales)
REGISTERED CHARITY NUMBER: 513001

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
William Merritt Disabled Living Centre
(A Company Limited by Guarantee)**



William Merritt Disabled Living Centre

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William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

STRATEGIC REPORT

Achievements and performance

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The financial year has seen some changes in the day-to-day operation of the Centre's activities. New arrangements were introduced by way of section leads to alleviate line management pressure. The aim is to gradually increase staffing resources as funding allows to cope with the growth in the activities across the Centre. During the year, all targets were achieved for the various activities despite some staffing issues encountered through the year with sickness. A particularly welcome development was the receipt from Driving Mobility of an award for being voted the best Centre in the country as voted for by the other Centres.

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings. Going forward, we shall continue with the development of the Mobility Service in the outreach offices in Sheffield and York, with the intention of adding further outreach sites in Doncaster and Scarborough during the coming year. Also showing good growth through the year has been the second ShopMobility unit in the White Rose Centre which has significantly overtaken the performance of the Merrion Centre unit which has been established for a number of years. Funding for the Merrion Centre unit has now ended resulting in its closure.

The Centre continued to be supported by a number of volunteers across a range of activities. In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit derived from the Centre.

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2025

STRATEGIC REPORT

Financial review

Financial position

Income- in addition to the revenue grants from our local funding bodies, NHS Leeds and Leeds City Council, a significant source of the Centre's income is derived from the activities of the Mobility Service. In addition to a grant from the Department of Transport of £ 762,040, assessment fees income totalled £149,903.

Expenditure - staff costs of £823,375 continued to be the main item of expenditure. Other costs were spread across the renting and maintenance of Aire House and the outlets in Sheffield and York. Additional costs were involved in the administration of the centre's activities and the financial support required for the Mobility Service and the provision of the courses run from the Centre.

There was an overall operating surplus of £70,529 for the year which is a welcome addition to the Centre's reserves. The Centre remains in a strong financial position enabling it to continue to operate and serve the community, helped by the continued support from our funding bodies WYICB, LCC and Dft.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

The Centre has been left a legacy, but at this stage the Trustees can not reliably calculate the amount receivable and as such it has not been included within these accounts.

Reserves policy

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2025/26 is expected to be in the region of £900,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

Results

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

Future plans

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available to disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to the reserves to ensure the long-term continuity of the Centre. A new initiative has been agreed with the Department of Transport with funding of £30K pa over three years. The objective is to identify a range of services to increase client independence and reduce isolation and loneliness for older and disabled people, particularly for those who are advised against driving. The project is almost through its third year and we are looking forward to a report on progress made.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01638939 (England and Wales)

Registered Charity number

513001

Registered office

Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

Trustees

R Beverley-Stevenson
D A Bruce Treasurer
Professor M A Chamberlain OBE
M M Faulkner
Dr P D Ghosh
K Murray
K Preston
N M Prior
A G Pugh
D Sutcliffe
E Ward
J Spencer

Auditors

Ford Campbell Freedman Limited
Chartered accountant & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Merritt Disabled Living Centre 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

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.

AUDITORS

The auditors, Ford Campbell Freedman Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company

directors, on 25 Nov 2025 and signed on the board's behalf by:


.....
D A Bruce - Trustee

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

Opinion

We have audited the financial statements of William Merritt Disabled Living Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating 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 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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. We have nothing to report in this regard.

Opinions on other matters 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the 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 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.

Our 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 a Report of the Independent Auditors 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements and in addition to this, there has been no suspected fraud or irregularities reported to us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

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 auditors' 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.



Dale Coleman FCA (Senior Statutory Auditor)
for and on behalf of Ford Campbell Freedman Limited
Chartered accountant & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Date:1 December 2025

William Merritt Disabled Living Centre

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	44,601	-	44,601	16,486
Charitable activities					
Direct charitable activities	6	1,219,021	48,544	1,267,565	1,202,489
Other trading activities	4	3,924	-	3,924	-
Investment income	5	20,124	-	20,124	13,520
Total		1,287,670	48,544	1,336,214	1,232,495
EXPENDITURE ON					
Raising funds	7	18,934	264	19,198	14,406
Charitable activities					
Direct charitable activities	8	1,181,346	52,973	1,234,319	1,143,626
Total		1,200,280	53,237	1,253,517	1,158,032
Net gains/(losses) on investments		(12,168)	-	(12,168)	(9,974)
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	75,222 (21,664)	(4,693) 21,664	70,529 -	64,489 -
Net movement in funds		53,558	16,971	70,529	64,489
RECONCILIATION OF FUNDS					
Total funds brought forward		641,317	28,043	669,360	604,871
TOTAL FUNDS CARRIED FORWARD		694,875	45,014	739,889	669,360

The notes form part of these financial statements

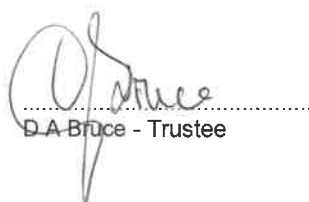
William Merritt Disabled Living Centre (Registered number: 01638939)

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	108,732	-	108,732	102,054
Investments	14	285,314	-	285,314	297,482
		<u>394,046</u>	<u>-</u>	<u>394,046</u>	<u>399,536</u>
CURRENT ASSETS					
Debtors	15	44,466	-	44,466	82,380
Cash at bank		311,207	45,014	356,221	257,557
		<u>355,673</u>	<u>45,014</u>	<u>400,687</u>	<u>339,937</u>
CREDITORS					
Amounts falling due within one year	16	(31,467)	-	(31,467)	(46,736)
		<u>324,206</u>	<u>45,014</u>	<u>369,220</u>	<u>293,201</u>
NET CURRENT ASSETS					
		<u>324,206</u>	<u>45,014</u>	<u>369,220</u>	<u>293,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>718,252</u>	<u>45,014</u>	<u>763,266</u>	<u>692,737</u>
CREDITORS					
Amounts falling due after more than one year	17	(23,377)	-	(23,377)	(23,377)
		<u>694,875</u>	<u>45,014</u>	<u>739,889</u>	<u>669,360</u>
NET ASSETS					
		<u>694,875</u>	<u>45,014</u>	<u>739,889</u>	<u>669,360</u>
FUNDS					
Unrestricted funds	19			694,875	641,317
Restricted funds				45,014	28,043
				<u>739,889</u>	<u>669,360</u>
TOTAL FUNDS					
				<u>739,889</u>	<u>669,360</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

25 Nov 2025 and were signed on its behalf by:


D.A. Bruce - Trustee

The notes form part of these financial statements

William Merritt Disabled Living Centre

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>99,278</u>	<u>80,011</u>
Net cash provided by operating activities		<u>99,278</u>	<u>80,011</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(53,680)	(39,150)
Sale of tangible fixed assets		32,942	4,776
Interest received		<u>20,124</u>	<u>13,520</u>
Net cash used in investing activities		<u>(614)</u>	<u>(20,854)</u>
Change in cash and cash equivalents in the reporting period		<u>98,664</u>	<u>59,157</u>
Cash and cash equivalents at the beginning of the reporting period		<u>257,557</u>	<u>198,400</u>
Cash and cash equivalents at the end of the reporting period		<u><u>356,221</u></u>	<u><u>257,557</u></u>

The notes form part of these financial statements

William Merritt Disabled Living Centre

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2025		2024
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	70,529		64,489
Adjustments for:			
Depreciation charges	26,642		31,421
Losses on investments	12,168		9,974
Profit on disposal of fixed assets	(12,581)		(3,666)
Interest received	(20,124)		(13,520)
Decrease/(increase) in debtors	37,913		(15,713)
(Decrease)/increase in creditors	(15,269)		7,026
Net cash provided by operations	99,278		80,011
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	257,557	98,664	356,221
	<u>257,557</u>	<u>98,664</u>	<u>356,221</u>
Total	257,557	98,664	356,221

The notes form part of these financial statements

William Merritt Disabled Living Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1. GENERAL INFORMATION

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

The presentation currency of the financial statements is the Pound Sterling (£).

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Expenditure

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>44,601</u>	<u>16,486</u>

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>3,924</u>	<u>-</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	6,176	573
National savings income bonds	2,992	1,991
UK Gilts income	<u>10,956</u>	<u>10,956</u>
	<u>20,124</u>	<u>13,520</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Revenue grants	Direct charitable activities	219,084	224,857
DETR grant	Direct charitable activities	762,040	633,683
Driving school and assessment fees	Direct charitable activities	153,988	161,136
Courses and exhibitions	Direct charitable activities	44,672	48,096
Shop mobility	Direct charitable activities	35,488	94,357
DAG Driver Adaption grant	Direct charitable activities	12,526	-
Other smaller projects	Direct charitable activities	<u>39,767</u>	<u>40,360</u>
		<u>1,267,565</u>	<u>1,202,489</u>

7. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Promotions and marketing	<u>19,198</u>	<u>14,406</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Direct charitable activities	<u>126,931</u>	<u>1,107,388</u>	<u>1,234,319</u>

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Direct charitable activities	<u>1,068,224</u>	<u>39,164</u>	<u>1,107,388</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	9,480	9,630
Depreciation - owned assets	26,641	31,421
Surplus on disposal of fixed assets	<u>(12,581)</u>	<u>(3,666)</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year trustees expenses of £99 (2023 £nil) were paid.

12. STAFF COSTS

	2025 £	2024 £
Wages and salaries	719,681	622,170
Social security costs	63,656	53,440
Other pension costs	40,038	35,121
	<u>823,375</u>	<u>710,731</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Number of staff	<u>29</u>	<u>26</u>

No employees received emoluments in excess of £60,000.

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	380,131	51,498	108,870	21,128	561,627
Additions	-	-	26,404	27,276	53,680
Disposals	-	-	(49,916)	-	(49,916)
At 31 March 2025	<u>380,131</u>	<u>51,498</u>	<u>85,358</u>	<u>48,404</u>	<u>565,391</u>
DEPRECIATION					
At 1 April 2024	336,811	45,047	63,512	14,203	459,573
Charge for year	2,280	2,079	17,921	4,361	26,641
Eliminated on disposal	-	-	(29,555)	-	(29,555)
At 31 March 2025	<u>339,091</u>	<u>47,126</u>	<u>51,878</u>	<u>18,564</u>	<u>456,659</u>
NET BOOK VALUE					
At 31 March 2025	<u>41,040</u>	<u>4,372</u>	<u>33,480</u>	<u>29,840</u>	<u>108,732</u>
At 31 March 2024	<u>43,320</u>	<u>6,451</u>	<u>45,358</u>	<u>6,925</u>	<u>102,054</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	297,482
Revaluations	(12,168)
At 31 March 2025	<u>285,314</u>
NET BOOK VALUE	
At 31 March 2025	<u>285,314</u>
At 31 March 2024	<u>297,482</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>285,314</u>

There were no investment assets outside the UK.

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	4,788	45,846
Other debtors	2,494	174
Prepayments and accrued income	37,184	36,360
	<u>44,466</u>	<u>82,380</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	10,242	8,427
Other creditors	131	6,429
Accruals and deferred income	21,094	31,880
	<u>31,467</u>	<u>46,736</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	23,377	23,377
	<u>23,377</u>	<u>23,377</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	86,400	48,000
Between one and five years	338,400	-
	<u>424,800</u>	<u>48,000</u>

19. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	641,317	75,222	(21,664)	694,875
Restricted funds				
Shop Mobility	28,043	(49,707)	21,664	-
Department for Transport Leeds	-	36,018	-	36,018
DAG Driver Adaptations	-	8,996	-	8,996
	<u>28,043</u>	<u>(4,693)</u>	<u>21,664</u>	<u>45,014</u>
TOTAL FUNDS	<u>669,360</u>	<u>70,529</u>	<u>-</u>	<u>739,889</u>

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,287,670	(1,200,280)	(12,168)	75,222
Restricted funds				
Shop Mobility	-	(49,707)	-	(49,707)
Department for Transport Leeds	36,018	-	-	36,018
DAG Driver Adaptations	12,526	(3,530)	-	8,996
	<u>48,544</u>	<u>(53,237)</u>	<u>-</u>	<u>(4,693)</u>
TOTAL FUNDS	<u><u>1,336,214</u></u>	<u><u>(1,253,517)</u></u>	<u><u>(12,168)</u></u>	<u><u>70,529</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	571,677	69,640	641,317
Restricted funds			
Shop Mobility	33,194	(5,151)	28,043
TOTAL FUNDS	<u>604,871</u>	<u>64,489</u>	<u>669,360</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,138,138	(1,058,524)	(9,974)	69,640
Restricted funds				
Shop Mobility	94,357	(99,508)	-	(5,151)
TOTAL FUNDS	<u>1,232,495</u>	<u>(1,158,032)</u>	<u>(9,974)</u>	<u>64,489</u>

Restricted funds

Shop Mobility

This restricted fund related to a revenue stream for the charity, a grant is receivable from Leeds City Council and all other income and expenditure relating to this service is to be restricted. This funding stopped during 2024..

Department for Transport Leeds

This restricted fund is an amount received in excess of the unrestricted income. This funding is restricted to improving travel hubs, home visits and car seat clinic development.

DAG Drivers Adaptation

William Merritt Disabled Living Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

This restricted fund is funding received for specific adaptations to vehicles for individuals who require additional modifications.

Transfer between funds

Overspend on Shop Mobility has been funded by the charities free reserves.

20. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £40,038 (2024: £35,121).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

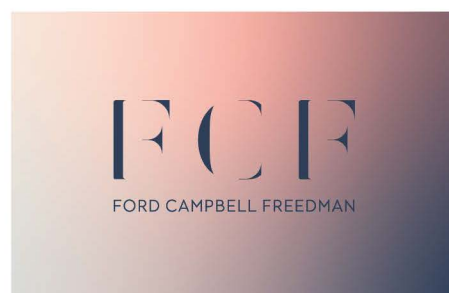
THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales - Charity number 513001

Accounts

REGISTERED COMPANY NUMBER: 01638939 (England and Wales)
REGISTERED CHARITY NUMBER: 513001

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
William Merritt Disabled Living Centre
(A Company Limited by Guarantee)**



William Merritt Disabled Living Centre

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William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

STRATEGIC REPORT

Achievement and performance

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The financial year saw the return of some normality following three years badly affected by the Covid 19 pandemic and the national economic downturn. There was a significant increase in the number of visitors to the Centre for assessments and advice, although we have yet to see a return to the levels seen before the pandemic. One of the disappointing developments has been the number of last minute cancellations or clients not turning up for appointments at all, allowing no time in either case for the appointments to be reallocated and resulting in a significant loss of income through the year. Despite this, the Centre managed to meet its contract targets for all funders and managed to avoid any clawback from the Department of Transport contributing to an overall surplus.

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings. Going forward, we shall continue with the development of the Mobility Service in the outreach offices in Sheffield and York, with the intention of adding further outreach sites in Doncaster and Scarborough during the coming year. Also showing good growth through the year has been the second ShopMobility unit in the White Rose Centre which has significantly overtaken the performance of the Merrion Centre unit which has been established for a number of years. Funding for the Merrion Centre unit has now ended resulting in its closure.

The Centre continued to be supported by a number of volunteers across a range of activities. In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit derived from the Centre.

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial review

Financial position

Income- in addition to the revenue grants from our local funding bodies, NHS Leeds and Leeds City Council, a significant source of the Centre's income is derived from the activities of the Mobility Service. In addition to a grant from the Department of Transport of £ 614,099, assessment fees income totalled £161,136.

Expenditure - staff costs of £710,731 continued to be the main item of expenditure. Other costs were spread across the renting and maintenance of Aire House and the outlets in Sheffield and York. Additional costs were involved in the administration of the centre's activities and the financial support required for the Mobility Service and the provision of the courses run from the Centre.

There was an overall operating surplus of £64,490 for the year which is a welcome addition to the Centre's reserves. The Centre remains in a strong financial position enabling it to continue to operate and serve the community, helped by the continued support from our funding bodies WYICB, LCC and Dft.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

Reserves policy

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2024/25 is expected to be in the region of £900,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

Results

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

Future plans

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available to disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to the reserves to ensure the long-term continuity of the Centre. A new initiative has been agreed with the Department of Transport with funding of £30K pa over three years. The objective is to identify a range of services to increase client independence and reduce isolation and loneliness for older and disabled people, particularly for those who are advised against driving. The project is almost through its second year and we are looking forward to a report on progress made.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01638939 (England and Wales)

Registered Charity number

513001

Registered office

Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

Trustees

R Beverley-Stevenson
D A Bruce Treasurer
Professor M A Chamberlain OBE
M M Faulkner
Dr P D Ghosh
T W McDonnell (resigned 24/11/2023)
K Murray
K Preston
N M Prior
A G Pugh (appointed 4/12/2023)
D Sutcliffe (appointed 28/4/2023)
E Ward (appointed 4/12/2023)
J Spencer

Auditors

Ford Campbell Freedman Limited
Chartered accountant & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Merritt Disabled Living Centre 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).

William Merritt Disabled Living Centre (Registered number: 01638939)

Report of the Trustees for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 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.

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.

AUDITORS

The auditors, Ford Campbell Freedman Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,

02/12/24

on and signed on the board's behalf by:

DABruce

DABruce (Dec 2, 2024 14:52 GMT).....

D A Bruce - Trustee

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

Opinion

We have audited the financial statements of William Merritt Disabled Living Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 relating 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 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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. We have nothing to report in this regard.

Opinions on other matters 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the 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 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.

Our 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 a Report of the Independent Auditors 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to the us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Members of William Merritt Disabled Living Centre

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 auditors' 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.



[Dale Coleman \(Dec 2, 2024 15:08 GMT\)](#)

Dale Coleman FCA (Senior Statutory Auditor)
for and on behalf of Ford Campbell Freedman Limited
Chartered accountant & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

02/12/24

Date:

William Merritt Disabled Living Centre

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	16,486	-	16,486	11,132
Charitable activities					
Direct charitable activities	6	1,088,548	94,357	1,182,905	1,108,099
Driving assessments fees, courses & exhibitions and shop mobility costs		19,584	-	19,584	-
Other trading activities	4	-	-	-	2,479
Investment income	5	13,520	-	13,520	10,199
Total		1,138,138	94,357	1,232,495	1,131,909
EXPENDITURE ON					
Raising funds	7	14,322	84	14,406	8,193
Charitable activities					
Direct charitable activities	8	940,053	99,424	1,039,477	953,796
Driving assessments fees, courses & exhibitions and shop mobility costs		104,149	-	104,149	151,040
Total		1,058,524	99,508	1,158,032	1,113,029
Net gains/(losses) on investments		(9,974)	-	(9,974)	(43,452)
NET INCOME/(EXPENDITURE)		69,640	(5,151)	64,489	(24,572)
RECONCILIATION OF FUNDS					
Total funds brought forward		571,677	33,194	604,871	629,443
TOTAL FUNDS CARRIED FORWARD		641,317	28,043	669,360	604,871

The notes form part of these financial statements

William Merritt Disabled Living Centre (Registered number: 01638939)

Balance Sheet

31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	102,054	-	102,054	95,435
Investments	14	297,482	-	297,482	307,456
		<u>399,536</u>	<u>-</u>	<u>399,536</u>	<u>402,891</u>
CURRENT ASSETS					
Debtors	15	82,380	-	82,380	66,667
Cash at bank		229,514	28,043	257,557	198,400
		<u>311,894</u>	<u>28,043</u>	<u>339,937</u>	<u>265,067</u>
CREDITORS					
Amounts falling due within one year	16	(46,736)	-	(46,736)	(39,710)
		<u>265,158</u>	<u>28,043</u>	<u>293,201</u>	<u>225,357</u>
NET CURRENT ASSETS					
		<u>664,694</u>	<u>28,043</u>	<u>692,737</u>	<u>628,248</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	17	(23,377)	-	(23,377)	(23,377)
		<u>641,317</u>	<u>28,043</u>	<u>669,360</u>	<u>604,871</u>
NET ASSETS					
FUNDS					
Unrestricted funds	19			641,317	571,677
Restricted funds				28,043	33,194
				<u>669,360</u>	<u>604,871</u>
TOTAL FUNDS					

02/12/24

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

DABruce

[DABruce \(Dec 2, 2024 14:52 GMT\)](#)

D A Bruce - Trustee

The notes form part of these financial statements

William Merritt Disabled Living Centre

Cash Flow Statement for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>80,011</u>	<u>(69,533)</u>
Net cash provided by/(used in) operating activities		<u>80,011</u>	<u>(69,533)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(39,150)	(18,136)
Purchase of fixed asset investments		-	(72,916)
Sale of tangible fixed assets		4,776	-
Interest received		<u>13,520</u>	<u>10,199</u>
Net cash used in investing activities		<u>(20,854)</u>	<u>(80,853)</u>
Change in cash and cash equivalents in the reporting period		<u>59,157</u>	<u>(150,386)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>198,400</u>	<u>348,786</u>
Cash and cash equivalents at the end of the reporting period		<u><u>257,557</u></u>	<u><u>198,400</u></u>

The notes form part of these financial statements

William Merritt Disabled Living Centre

Notes to the Cash Flow Statement for the Year Ended 31 March 2024

1.	RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
		£	£
	Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	64,489	(24,572)
	Adjustments for:		
	Depreciation charges	31,421	23,760
	Losses on investments	9,974	43,452
	Profit on disposal of fixed assets	(3,666)	-
	Interest received	(13,520)	(10,199)
	Increase in debtors	(15,713)	(27,529)
	Increase/(decrease) in creditors	7,026	(74,445)
	Net cash provided by/(used in) operations	<u>80,011</u>	<u>(69,533)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	<u>198,400</u>	<u>59,157</u>	<u>257,557</u>
	<u>198,400</u>	<u>59,157</u>	<u>257,557</u>
Total	<u>198,400</u>	<u>59,157</u>	<u>257,557</u>

The notes form part of these financial statements

William Merritt Disabled Living Centre

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

1. GENERAL INFORMATION

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

The presentation currency of the financial statements is the Pound Sterling (£).

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

William Merritt Disabled Living Centre

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

2. ACCOUNTING POLICIES - continued

Expenditure

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

William Merritt Disabled Living Centre

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

3. DONATIONS AND LEGACIES		2024	2023
		£	£
Donations		<u>16,486</u>	<u>11,132</u>
4. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Fundraising events		<u>-</u>	<u>2,479</u>
5. INVESTMENT INCOME		2024	2023
		£	£
Deposit account interest		573	141
National savings income bonds		1,991	785
UK Gilts income		10,956	9,273
		<u>13,520</u>	<u>10,199</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
	Activity	£	£
Revenue grants	Direct charitable activities	224,857	221,961
DETR grant	Direct charitable activities	614,099	555,215
Driving assessment fees	Direct charitable activities	161,136	160,948
Courses and exhibitions	Direct charitable activities	48,096	53,161
Shop mobility	Direct charitable activities	134,717	116,814
DETR grant	Driving assessments fees, courses & exhibitions and shop mobility costs	19,584	-
		<u>1,202,489</u>	<u>1,108,099</u>
7. RAISING FUNDS		2024	2023
Raising donations and legacies		£	£
Promotions and marketing		<u>14,406</u>	<u>8,193</u>

William Merritt Disabled Living Centre

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

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Direct charitable activities	27,899	1,011,578	1,039,477
Driving assessments fees, courses & exhibitions and shop mobility costs	<u>104,149</u>	-	<u>104,149</u>
	<u><u>132,048</u></u>	<u><u>1,011,578</u></u>	<u><u>1,143,626</u></u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Direct charitable activities	<u>962,677</u>	<u>48,901</u>	<u><u>1,011,578</u></u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	9,630	6,480
Depreciation - owned assets	31,421	23,760
Surplus on disposal of fixed assets	<u>(3,666)</u>	<u>-</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	622,170	600,824
Social security costs	53,440	54,843
Other pension costs	<u>35,121</u>	<u>34,950</u>
	<u><u>710,731</u></u>	<u><u>690,617</u></u>

The average monthly number of employees during the year was as follows:

	2024	2023
Number of staff	<u>26</u>	<u>26</u>

No employees received emoluments in excess of £60,000.

William Merritt Disabled Living Centre

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

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	380,131	51,498	77,420	21,128	530,177
Additions	-	-	39,150	-	39,150
Disposals	-	-	(7,700)	-	(7,700)
At 31 March 2024	<u>380,131</u>	<u>51,498</u>	<u>108,870</u>	<u>21,128</u>	<u>561,627</u>
DEPRECIATION					
At 1 April 2023	334,531	42,968	46,188	11,055	434,742
Charge for year	2,280	2,079	23,914	3,148	31,421
Eliminated on disposal	-	-	(6,590)	-	(6,590)
At 31 March 2024	<u>336,811</u>	<u>45,047</u>	<u>63,512</u>	<u>14,203</u>	<u>459,573</u>
NET BOOK VALUE					
At 31 March 2024	<u>43,320</u>	<u>6,451</u>	<u>45,358</u>	<u>6,925</u>	<u>102,054</u>
At 31 March 2023	<u>45,600</u>	<u>8,530</u>	<u>31,232</u>	<u>10,073</u>	<u>95,435</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	307,456
Revaluations	(9,974)
At 31 March 2024	<u>297,482</u>
NET BOOK VALUE	
At 31 March 2024	<u>297,482</u>
At 31 March 2023	<u>307,456</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2024	<u>297,482</u>

There were no investment assets outside the UK.

William Merritt Disabled Living Centre

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	45,846	31,499
Other debtors	174	100
Prepayments and accrued income	36,360	35,068
	<u>82,380</u>	<u>66,667</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	8,427	4,162
Other creditors	6,429	904
Accruals and deferred income	31,880	34,644
	<u>46,736</u>	<u>39,710</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	23,377	23,377
	<u>23,377</u>	<u>23,377</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	48,000	72,000
Between one and five years	-	33,000
	<u>48,000</u>	<u>105,000</u>

19. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	571,677	69,640	641,317
Restricted funds			
Shop Mobility	33,194	(5,151)	28,043
TOTAL FUNDS	<u>604,871</u>	<u>64,489</u>	<u>669,360</u>

William Merritt Disabled Living Centre

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

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,138,138	(1,058,524)	(9,974)	69,640
Restricted funds				
Shop Mobility	94,357	(99,508)	-	(5,151)
TOTAL FUNDS	<u>1,232,495</u>	<u>(1,158,032)</u>	<u>(9,974)</u>	<u>64,489</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	626,190	(54,513)	571,677
Restricted funds			
Shop Mobility	3,253	29,941	33,194
TOTAL FUNDS	<u>629,443</u>	<u>(24,572)</u>	<u>604,871</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,015,095	(1,026,156)	(43,452)	(54,513)
Restricted funds				
Shop Mobility	116,814	(86,873)	-	29,941
TOTAL FUNDS	<u>1,131,909</u>	<u>(1,113,029)</u>	<u>(43,452)</u>	<u>(24,572)</u>

Restricted fund

This restricted fund relates to a new revenue stream for the charity, a grant is receivable from Leeds City Council and all other income and expenditure relating to this service is to be restricted.

William Merritt Disabled Living Centre

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

20. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,121 (2023: £34,950).

21. RELATED PARTY DISCLOSURES

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

THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales - Charity number 513001

Accounts

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

**William Merritt Disabled Living Centre
Company Limited by Guarantee
Financial Statements
For the year ended
31 March 2023**

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

Principal office and registered office Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

The trustees

Prof. M A Chamberlain OBE
D Bruce (Treasurer)
T McDonnell
J Spencer
Mr D Sutcliffe (Appointed 28 April 2023)
K Murray (Chair)
R Beverley-Stevenson
M Faulkner
K Preston
N Prior
Dr P D Ghosh

Auditor Ford Campbell Freedman Limited
Chartered accountants & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The financial year saw the return of some normality following two years badly affected by the Covid 19 pandemic and the country-wide lockdowns imposed by the Government. There was a significant increase in the number of visitors to the Centre for assessments and advice, although we have yet to see a return to the levels seen before the pandemic. One of the disappointing developments has been the number of last minute cancellations or clients not turning up for appointments at all, allowing no time in either case for the appointments to be reallocated and resulting in a significant loss of income through the year. This in turn impacted on the Centre's ability to reach pre-determined targets, particularly in respect of the Department for Transport assessments, and there was again another clawback in their grant funding, although at a much lower level than the previous two years.

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings. Going forward, we shall continue with the development of the Mobility Service in the outreach offices in Sheffield and York, with the latter in particular making good progress during the year. Also showing good growth through the year has been the second Shop Mobility unit in the White Rose Centre which has already overtaken the performance of the Merrion Centre unit which has been established for a number of years.

The Centre continued to be supported by a number of volunteers across a range of activities.

In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit emanating from the Centre's activities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Income - in addition to the revenue grants from our local funding bodies, NHS Leeds and Leeds City Council, a significant source of the Centre's income is derived from the activities of the Mobility Service. In addition to a grant from the Department for Transport of £555,215 (net of clawback), assessment fee income totalled £160,948. As was the case in the previous financial year, a clawback of around £12,000 was applied to the grant due to a shortfall in assessments against targets mainly as a result of last minute cancellations and also clients not turning up for appointments. Additional income was raised through training courses run from the Centre for the benefit of health professionals and carers amounting to £50,000.

Expenditure - staff costs of £690,617 continued to be the main item of revenue expenditure. Other costs were spread across the renting and maintenance of Aire House and the outlets in Sheffield and York. Additional costs were involved in the administration of the Centre's activities and the financial support required for the Mobility Service and the provision of the courses operated from the Centre.

There was an overall operating deficit of £26,572 for the year and this has been met from the Centre's reserves. Despite the deficit, the Centre remains in a strong financial position with a good level of reserves enabling it to continue to operate and serve the community, helped by the continued support from our funding bodies, NHS Leeds, LCC and DfT.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

RESERVES POLICY

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds of the charity should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2023/24 is expected to be in the region of £700,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

RESULTS

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

Plans for future periods

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available for disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to the reserves to ensure the long-term continuity of the Centre. A new initiative has been agreed with the Department of Transport with funding of £30K pa. over three years. The objective is to identify a range of services to increase client independence and reduce isolation and loneliness for older and disabled people, particularly for those who are advised against driving. The project is almost through its first year and we are looking forward to a report on progress made.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report and the strategic report were approved on 24 November 2023 and signed on behalf of the board of trustees by:

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 relating 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 charity'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.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre (continued)

Year ended 31 March 2023

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 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.

We have nothing to report in this regard.

Opinions on other matters 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 has 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre (continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to the us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre
(continued)

Year ended 31 March 2023

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.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Dale Coleman FCA (Senior Statutory Auditor)

For and on behalf of
Ford Campbell Freedman Limited
Chartered accountants & statutory auditor

2nd Floor
33 Park Place
Leeds
LS1 2RY

30 November 2023

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	11,132	–	11,132	3,256
Charitable activities	6	991,285	116,814	1,108,099	905,068
Other trading activities	7	2,479	–	2,479	21,175
Investment income	8	10,199	–	10,199	7,227
Other income	9	–	–	–	6,800
Total income		<u>1,015,095</u>	<u>116,814</u>	<u>1,131,909</u>	<u>943,526</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	10	8,193	–	8,193	16,753
Expenditure on charitable activities	11,12	1,017,963	86,873	1,104,836	1,020,977
Other expenditure	13	43,452	–	43,452	19,456
Total expenditure		<u>1,069,608</u>	<u>86,873</u>	<u>1,156,481</u>	<u>1,057,186</u>
Net expenditure and net movement in funds		<u>(54,513)</u>	<u>29,941</u>	<u>(24,572)</u>	<u>(113,660)</u>
Reconciliation of funds					
Total funds brought forward		626,190	3,253	629,443	743,102
Total funds carried forward		<u>571,677</u>	<u>33,194</u>	<u>604,871</u>	<u>629,443</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	18		95,435	101,059
Investments	19		307,456	277,991
			<u>402,891</u>	<u>379,050</u>
Current assets				
Debtors	20	66,667		39,138
Cash at bank and in hand		198,400		348,786
		<u>265,067</u>		<u>387,924</u>
Creditors: amounts falling due within one year	21	<u>39,710</u>		<u>114,155</u>
Net current assets			<u>225,357</u>	<u>273,769</u>
Total assets less current liabilities			<u>628,248</u>	<u>652,819</u>
Creditors: amounts falling due after more than one year	22		<u>23,377</u>	<u>23,377</u>
Net assets			<u>604,871</u>	<u>629,442</u>
Funds of the charity				
Restricted funds			33,194	3,253
Unrestricted funds			571,677	626,190
Total charity funds	24		<u>604,871</u>	<u>629,443</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 November 2023, and are signed on behalf of the board by:

D Bruce (Treasurer)
Trustee

The notes on pages 14 to 23 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(24,572)	(113,660)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,760	61,002
Other interest receivable and similar income	(10,199)	(7,227)
Gains on disposal of tangible fixed assets	–	(6,800)
Accrued income	(79,511)	(18,421)
<i>Changes in:</i>		
Trade and other debtors	(27,529)	45
Trade and other creditors	5,066	–
Cash generated from operations	(112,985)	(85,061)
Interest received	10,199	7,227
Net cash used in operating activities	<u>(102,786)</u>	<u>(77,834)</u>
Cash flows from investing activities		
Purchase of tangible assets	(18,136)	(35,736)
Proceeds from sale of tangible assets	–	6,802
Purchases of other investments	(72,916)	–
Revaluation of investments	43,452	19,456
Net cash used in investing activities	<u>(47,600)</u>	<u>(9,478)</u>
Net decrease in cash and cash equivalents	(150,386)	(87,312)
Cash and cash equivalents at beginning of year	348,786	436,098
Cash and cash equivalents at end of year	<u>198,400</u>	<u>348,786</u>

The notes on pages 14 to 23 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project, commitment or expected costs to hit the profit and loss from fixed assets.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations receivable	<u>11,132</u>	<u>11,132</u>	<u>3,256</u>	<u>3,256</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Revenue grants	221,961	–	221,961
DETR grant	555,215	–	555,215
Driving assessment fees	160,948	–	160,948
Courses and exhibitions	53,161	–	53,161
Job retention scheme	–	–	–
Shop mobility	–	116,814	116,814
	<u>991,285</u>	<u>116,814</u>	<u>1,108,099</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Revenue grants	218,294	–	218,294
DETR grant	484,841	–	484,841
Driving assessment fees	89,013	–	89,013
Courses and exhibitions	43,192	–	43,192
Job retention scheme	8,644	–	8,644
Shop mobility	–	61,084	61,084
	<u>843,984</u>	<u>61,084</u>	<u>905,068</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>2,479</u>	<u>2,479</u>	<u>21,175</u>	<u>21,175</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	141	141	39	39
National savings income bonds	785	785	58	58
UK Gilts income	9,273	9,273	7,130	7,130
	<u>10,199</u>	<u>10,199</u>	<u>7,227</u>	<u>7,227</u>

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>–</u>	<u>–</u>	<u>6,800</u>	<u>6,800</u>

10. Costs of raising funds

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Ball running costs	<u>8,193</u>	<u>8,193</u>	<u>16,753</u>	<u>16,753</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Driving assessments fees, courses & exhibitions and shop mobility costs	118,540	32,500	151,040
Support costs	899,423	54,373	953,796
	<u>1,017,963</u>	<u>86,873</u>	<u>1,104,836</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Driving assessments fees, courses & exhibitions and shop mobility costs	175,530	39,382	214,913
Support costs	766,136	39,928	806,064
	<u>941,666</u>	<u>79,310</u>	<u>1,020,977</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Support costs	–	916,709	916,709	731,155
Driving assessments fees, courses & exhibitions and shop mobility costs	151,040	–	151,040	214,913
Governance costs	–	37,087	37,087	74,909
	<u>151,040</u>	<u>953,796</u>	<u>1,104,836</u>	<u>1,020,977</u>

13. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Movement in market value of investments	43,452	43,452	19,456	19,456

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	23,760	61,002
Gains on disposal of tangible fixed assets	–	(6,800)

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>6,480</u>	<u>6,300</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	600,824	513,036
Social security costs	54,843	42,367
Employer contributions to pension plans	34,950	30,465
	<u>690,617</u>	<u>585,868</u>

The average head count of employees during the year was 26 (2022: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>26</u>	<u>24</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	380,131	51,498	60,682	19,730	512,041
Additions	—	—	16,738	1,398	18,136
At 31 March 2023	<u>380,131</u>	<u>51,498</u>	<u>77,420</u>	<u>21,128</u>	<u>530,177</u>
Depreciation					
At 1 April 2022	332,095	40,889	30,351	7,647	410,982
Charge for the year	2,436	2,079	15,837	3,408	23,760
At 31 March 2023	<u>334,531</u>	<u>42,968</u>	<u>46,188</u>	<u>11,055</u>	<u>434,742</u>
Carrying amount					
At 31 March 2023	<u>45,600</u>	<u>8,530</u>	<u>31,232</u>	<u>10,073</u>	<u>95,435</u>
At 31 March 2022	<u>48,036</u>	<u>10,609</u>	<u>30,331</u>	<u>12,083</u>	<u>101,059</u>

19. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	277,991
Additions	72,916
Fair value movements	(43,451)
At 31 March 2023	<u>307,456</u>
Impairment	
At 1 April 2022 and 31 March 2023	<u>—</u>
Carrying amount	
At 31 March 2023	<u>307,456</u>
At 31 March 2022	<u>277,991</u>

All investments shown above are held at valuation.

The historic cost of the investments are £307,465 (2022: £277,991).

20. Debtors

	2023 £	2022 £
Trade debtors	31,499	—
Prepayments and accrued income	35,068	39,138
Other debtors	100	—
	<u>66,667</u>	<u>39,138</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,162	–
Accruals and deferred income	34,644	114,155
Other creditors	904	–
	<u>39,710</u>	<u>114,155</u>

22. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	<u>23,377</u>	<u>23,377</u>

The above amount relates to grant funding received from Leeds Primary Trust to cover potential redundancy costs following the transfer of staff from the Leeds Primary Trust under TUPE rules. The grant will be repaid as and when staff leave the employment of the Charity or retire.

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £34,950 (2022: £30,465).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>626,190</u>	<u>1,015,095</u>	<u>(1,069,608)</u>	<u>571,677</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>721,623</u>	<u>882,442</u>	<u>(977,875)</u>	<u>626,190</u>

The Property Reserve Fund was in relation to the new premises the charity occupy therefore the only reduction to this reserve is in relation to depreciation of fixed assets. This was fully reduced in the prior year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Shop mobility	3,253	116,814	(86,873)	<u>33,194</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Shop mobility	21,479	61,084	(79,310)	<u>3,253</u>

This restricted fund relates to a new revenue stream for the charity, a grant is received from Leeds City Council and all other income and expenditure relating to this service is to be restricted.

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	95,435	–	95,435
Investments	307,456	–	307,456
Current assets	231,873	33,194	265,067
Creditors less than 1 year	(39,710)	–	(39,710)
Creditors greater than 1 year	(23,377)	–	(23,377)
Net assets	<u>571,677</u>	<u>33,194</u>	<u>604,871</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	101,059	–	101,059
Investments	277,991	–	277,991
Current assets	384,672	3,253	387,925
Creditors less than 1 year	(114,155)	–	(114,155)
Creditors greater than 1 year	(23,377)	–	(23,377)
Net assets	<u>626,190</u>	<u>3,253</u>	<u>629,443</u>

26. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	348,786	(150,386)	<u>198,400</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	72,000	84,000
Later than 1 year and not later than 5 years	33,000	124,000
	<u>105,000</u>	<u>208,000</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations receivable	<u>11,132</u>	<u>3,256</u>
Charitable activities		
Revenue grants	221,961	218,294
DETR grant	555,215	484,841
Driving assessment fees	160,948	89,013
Courses and exhibitions	53,161	43,192
Job retention scheme	–	8,644
Shop mobility	<u>116,814</u>	<u>61,084</u>
	<u>1,108,099</u>	<u>905,068</u>
Other trading activities		
Fundraising events	<u>2,479</u>	<u>21,175</u>
Investment income		
Bank interest receivable	141	39
National savings income bonds	785	58
UK Gilts income	<u>9,273</u>	<u>7,130</u>
	<u>10,199</u>	<u>7,227</u>
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	<u>–</u>	<u>6,800</u>
Total income	<u><u>1,131,909</u></u>	<u><u>943,526</u></u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities (continued)

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Costs of raising funds		
Promotional costs	8,193	7,956
Ball running costs	–	8,797
	<u>8,193</u>	<u>16,753</u>
Expenditure on charitable activities		
Wages and salaries	600,824	513,036
Employer's NIC	54,843	42,367
Pension costs	34,950	30,465
Rent	106,162	65,835
Rates and water	9,770	6,659
Light and heat	11,394	6,250
Repairs and maintenance	10,534	7,950
Insurance	11,148	10,417
Other establishment	17,572	4,642
Vehicle leasing/hire	633	144
Other motor/travel costs	3,312	3,811
Legal and professional fees	11,085	12,695
Telephone	649	–
Other office costs	25,613	12,251
Depreciation	23,760	61,002
Courses costs	31,737	25,558
Printing, postage and stationery	13,128	4,443
Office equipment and computer expenses	18,419	24,097
Driver assessment costs	72,638	149,972
	<u>46,665</u>	<u>39,383</u>
	<u>1,104,836</u>	<u>1,020,977</u>
Other expenditure		
Movement in market value of investments	43,452	19,456
	<u>43,452</u>	<u>19,456</u>
Total expenditure	<u>1,156,481</u>	<u>1,057,186</u>
Net expenditure	<u>(24,572)</u>	<u>(113,660)</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of raising funds		
Ball running costs		
Promotions and marketing	8,193	7,956
Ball costs	—	8,797
	8,193	16,753
	<u>8,193</u>	<u>16,753</u>
Costs of raising funds	8,193	16,753
	<u>8,193</u>	<u>16,753</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Support costs		
<i>Support costs</i>		
Wages/salaries	600,824	513,036
Employer's NIC	54,843	42,367
Pension costs	34,950	30,465
Rent	106,162	65,835
Rates & water	9,770	6,659
Light & heat	11,394	6,250
Cleaning costs	10,534	7,950
Insurance	11,148	10,417
Repairs and maintenance	17,572	4,642
Donations	633	144
Travel and subsistence	3,312	3,811
Telephone	649	–
Sundry expenses	23,371	11,039
Printing, postage and stationery	13,128	4,443
Office equipment and computer expenses	18,419	24,097
	<u>916,709</u>	<u>731,155</u>
Driving assessments fees, courses & exhibitions and shop mobility costs		
<i>Activities undertaken directly</i>		
Course expenses	31,737	25,558
Driving assessment costs	72,638	149,972
Shop mobility	46,665	39,383
	<u>151,040</u>	<u>214,913</u>
Governance costs		
Audit fees	6,480	6,300
Legal and other professional fees	4,605	6,395
Bank charges	2,242	1,212
Depreciation	23,760	61,002
	<u>37,087</u>	<u>74,909</u>
Expenditure on charitable activities	<u><u>1,104,836</u></u>	<u><u>1,020,977</u></u>

THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales - Charity number 513001

Accounts

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

**William Merritt Disabled Living Centre
Company Limited by Guarantee
Financial Statements
For the year ended
31 March 2022**

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

Principal office and registered office Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

The trustees

Prof. M A Chamberlain OBE
D Bruce (Treasurer)
T McDonnell
J Spencer
K Murray (Chair)
R Beverley-Stevenson
M Faulkner
K Preston
N Prior (Appointed 28 January 2022)
Dr P D Ghosh (Appointed 18 August 2021)

Auditor Ford Campbell Freedman Limited
Chartered accountants & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The Centre's financial year started in the middle of the second country-wide lockdown caused by the Covid 19 pandemic and the Centre wasn't able to re-open until July 2021. Some staff, who were able to carry out their duties from home, continued to do so but given that the bulk of the Centre's activities involve personal assessments with vulnerable people, this was clearly not possible. It also became evident through the remainder of the 2021/22 financial year that there remained a general reluctance of clients, a lot of whom are in the vulnerable category, to visit the Centre for the services they needed.

As in the previous year, these circumstances had a significant impact on the Centre's performance for the year due to the inability to carry out the expected number of assessments and appointments across the range of services provided by its clinicians. The lower level of assessments carried out resulted in a reduction in the grant income received from the Department of Transport together with a lower level of assessment fees from DVLA. Recovery from the pandemic has raised, and will continue to raise, a few unknowns but it has demonstrated that the Centre's ability to be flexible is of great value in serving the needs of those who use our services.

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings, although this has continued to be difficult during the year, due to the unpredictability of client attendances and the high level of cancellations.

Going forward, as normality returns, the development of the Mobility Service in the outreach offices of Sheffield and York will continue to grow. The Shopmobility venture has reached the end of its initial two years lease in the Merrion Centre and renewal is under discussion. A second unit has been opened in the White Rose Centre and early indications are very promising.

The centre continued to be supported by a number of volunteers across a range of activities.

In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit emanating from the Centre's activities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Income - in addition to the revenue grants from our local funding bodies, NHS Leeds and Leeds City Council, a significant source of the Centre's income is derived from the activities of the Mobility Service. In addition to a grant from the Department for Transport of £484,841 (net of the clawback), assessment fee income totalled £89,013. However, as was the case in the previous financial year, a clawback of around £93,000 was applied to the grant due to a continued reluctance of clients, many of whom are in the vulnerable category, to come to the Centre following the Covid 19 pandemic. Additional income was raised through training courses run from the Centre for the benefit of health professionals and carers. A final payment of £8,644 was received from the Job Retention Scheme.

Expenditure - staff costs of £585,868 continued to be the main item of revenue expenditure. Other costs were spread across the renting and maintenance of Aire House together with the administration of the Centre's activities and the financial support required for the Mobility Service and the provision of the courses operated from the Centre.

There was an overall operating deficit of £113,433 caused primarily by the £93,000 clawback in the DFT grant due to the reduced number of assessments achieved during the year. This deficit has been met from the Centre's reserves.

Despite another difficult year, the centre is still in a strong financial position with good reserves enabling it to continue to operate and serve the community, helped by the continued support from our funding bodies, NHS Leeds, LCC and DFT.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

RESERVES POLICY

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds of the charity should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2022/23 is expected to be in the region of £700,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

RESULTS

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Plans for future periods

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available for disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to reserves to ensure the long-term continuity of the centre. A new initiative, Hubs Mobility Service, has been agreed with the Department of Transport with funding of £30K p.a. over three years. The objective is to identify a range of services to increase client independence and reduce isolation and loneliness for older and disabled people, particularly for those who are advised against driving. It is hoped to have the project in place by the end of 2022.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 28 October 2022 and signed on behalf of the board of trustees by:

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre

Year ended 31 March 2022

Opinion

We have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 relating 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 charity'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.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2022

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 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.

We have nothing to report in this regard.

Opinions on other matters 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 has 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2022

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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to the us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2022

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.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Dale Coleman FCA (Senior Statutory Auditor)

For and on behalf of
Ford Campbell Freedman Limited
Chartered accountants & statutory auditor

2nd Floor
33 Park Place
Leeds
LS1 2RY

17 November 2022

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	3,256	–	3,256	4,132
Charitable activities	6	843,984	61,084	905,068	934,974
Other trading activities	7	21,175	–	21,175	904
Investment income	8	7,227	–	7,227	7,962
Other income	9	6,800	–	6,800	–
Total income		<u>882,442</u>	<u>61,084</u>	<u>943,526</u>	<u>947,972</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	10	16,753	–	16,753	13,424
Expenditure on charitable activities	11,12	941,666	79,310	1,020,977	848,157
Other expenditure	13	19,456	–	19,456	20,908
Total expenditure		<u>977,875</u>	<u>79,310</u>	<u>1,057,186</u>	<u>882,489</u>
Net (expenditure)/income and net movement in funds		<u>(95,433)</u>	<u>(18,226)</u>	<u>(113,660)</u>	<u>65,483</u>
Reconciliation of funds					
Total funds brought forward		721,623	21,479	743,102	677,619
Total funds carried forward		<u>626,190</u>	<u>3,253</u>	<u>629,443</u>	<u>743,102</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

		2022		2021
	Note	£	£	£
Fixed assets				
Tangible fixed assets	18		101,059	126,326
Investments	19		277,991	297,448
			379,050	423,774
Current assets				
Debtors	20	39,138		39,183
Cash at bank and in hand		348,786		436,098
		387,924		475,281
Creditors: amounts falling due within one year	21	114,155		132,576
Net current assets			273,769	342,705
Total assets less current liabilities			652,819	766,479
Creditors: amounts falling due after more than one year	22		23,377	23,377
Net assets			629,442	743,102
Funds of the charity				
Restricted funds			3,253	21,479
Unrestricted funds			626,190	721,623
Total charity funds	24		629,443	743,102

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2022, and are signed on behalf of the board by:

D Bruce (Treasurer)
Trustee

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(113,660)	65,483
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	61,002	80,848
Other interest receivable and similar income	(7,227)	(7,962)
Gains on disposal of tangible fixed assets	(6,800)	–
Accrued (income)/expenses	(18,421)	111,096
<i>Changes in:</i>		
Trade and other debtors	45	(2,539)
Trade and other creditors	–	(82,141)
Cash generated from operations	<u>(85,061)</u>	164,785
Interest received	<u>7,227</u>	<u>7,962</u>
Net cash (used in)/from operating activities	<u>(77,834)</u>	<u>172,747</u>
Cash flows from investing activities		
Purchase of tangible assets	(35,736)	(13,694)
Proceeds from sale of tangible assets	6,802	–
Revaluation of investments	19,456	20,908
Net cash (used in)/from investing activities	<u>(9,478)</u>	<u>7,214</u>
Net (decrease)/increase in cash and cash equivalents	(87,312)	179,961
Cash and cash equivalents at beginning of year	<u>436,098</u>	<u>256,137</u>
Cash and cash equivalents at end of year	<u>348,786</u>	<u>436,098</u>

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project, commitment or expected costs to hit the profit and loss from fixed assets.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations receivable	<u>3,256</u>	<u>3,256</u>	<u>4,132</u>	<u>4,132</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Revenue grants	218,294	–	218,294
DETR grant	484,841	–	484,841
Driving assessment fees	89,013	–	89,013
Courses and exhibitions	43,192	–	43,192
Project funding	–	–	–
Job retention scheme	8,644	–	8,644
Shop mobility	–	61,084	61,084
	<u>843,984</u>	<u>61,084</u>	<u>905,068</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Revenue grants	217,727	–	217,727
DETR grant	460,287	–	460,287
Driving assessment fees	45,385	–	45,385
Courses and exhibitions	15,996	–	15,996
Project funding	82,141	–	82,141
Job retention scheme	46,006	–	46,006
Shop mobility	–	67,432	67,432
	<u>867,542</u>	<u>67,432</u>	<u>934,974</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	<u>21,175</u>	<u>21,175</u>	<u>904</u>	<u>904</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	39	39	331	331
National savings income bonds	58	58	501	501
UK Gilts income	<u>7,130</u>	<u>7,130</u>	<u>7,130</u>	<u>7,130</u>
	<u>7,227</u>	<u>7,227</u>	<u>7,962</u>	<u>7,962</u>

9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>6,800</u>	<u>6,800</u>	<u>–</u>	<u>–</u>

10. Costs of raising funds

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Ball running costs	<u>16,753</u>	<u>16,753</u>	<u>13,424</u>	<u>13,424</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Driving assessments fees, courses & exhibitions and shop mobility costs	175,530	39,382	214,913
Support costs	766,136	39,928	806,064
	<u>941,666</u>	<u>79,310</u>	<u>1,020,977</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Driving assessments fees, courses & exhibitions and shop mobility costs	96,872	16,267	113,138
Support costs	705,332	29,686	735,019
	<u>802,204</u>	<u>45,953</u>	<u>848,157</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Support costs	–	731,155	731,155	641,022
Driving assessments fees, courses & exhibitions and shop mobility costs	214,913	–	214,913	113,138
Governance costs	–	74,909	74,909	93,997
	<u>214,913</u>	<u>806,064</u>	<u>1,020,977</u>	<u>848,157</u>

13. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Movement in market value of investments	19,456	19,456	20,908	20,908

14. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	61,002	80,848
Gains on disposal of tangible fixed assets	(6,800)	–

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>6,300</u>	<u>5,000</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	513,036	441,315
Social security costs	42,367	37,737
Employer contributions to pension plans	<u>30,465</u>	<u>29,577</u>
	<u>585,868</u>	<u>508,629</u>

The average head count of employees during the year was 24 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>24</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021	380,131	51,498	38,572	11,672	481,873
Additions	–	–	27,678	8,058	35,736
Disposals	–	–	(5,568)	–	(5,568)
At 31 March 2022	380,131	51,498	60,682	19,730	512,041
Depreciation					
At 1 April 2021	285,180	38,577	27,700	4,090	355,547
Charge for the year	46,915	2,312	8,218	3,557	61,002
Disposals	–	–	(5,567)	–	(5,567)
At 31 March 2022	332,095	40,889	30,351	7,647	410,982
Carrying amount					
At 31 March 2022	48,036	10,609	30,331	12,083	101,059
At 31 March 2021	94,951	12,921	10,872	7,582	126,326

19. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	297,448
Additions	–
Fair value movements	(19,457)
At 31 March 2022	277,991
Impairment	
At 1 April 2021 and 31 March 2022	–
Carrying amount	
At 31 March 2022	277,991
At 31 March 2021	297,448

All investments shown above are held at valuation.

The historic cost of the investments are £307,065 (2020: £307,065).

20. Debtors

	2022 £	2021 £
Prepayments and accrued income	39,138	39,183

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>114,155</u>	<u>132,576</u>

22. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	<u>23,377</u>	<u>23,377</u>

The above amount relates to grant funding received from Leeds Primary Trust to cover potential redundancy costs following the transfer of staff from the Leeds Primary Trust under TUPE rules. The grant will be repaid as and when staff leave the employment of the Charity or retire.

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £30,465 (2021: £29,577).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>721,623</u>	<u>882,442</u>	<u>(977,875)</u>	<u>626,190</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>677,619</u>	<u>880,540</u>	<u>(836,536)</u>	<u>721,623</u>

The Property Reserve Fund was in relation to the new premises the charity occupy therefore the only reduction to this reserve is in relation to depreciation of fixed assets. This was fully reduced in the prior year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Shop mobility	<u>21,479</u>	<u>61,084</u>	<u>(79,310)</u>	<u>3,253</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Shop mobility	<u>–</u>	<u>67,432</u>	<u>(45,953)</u>	<u>21,479</u>

This restricted fund relates to a new revenue stream for the charity, a grant is received from Leeds City Council and all other income and expenditure relating to this service is to be restricted.

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	101,059	–	101,059
Investments	277,991	–	277,991
Current assets	384,672	3,253	387,925
Creditors less than 1 year	(114,155)	–	(114,155)
Creditors greater than 1 year	<u>(23,377)</u>	<u>–</u>	<u>(23,377)</u>
Net assets	<u>626,190</u>	<u>3,253</u>	<u>629,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	126,326	–	126,326
Investments	297,448	–	297,448
Current assets	453,802	21,479	475,281
Creditors less than 1 year	(132,576)	–	(132,576)
Creditors greater than 1 year	<u>(23,377)</u>	<u>–</u>	<u>(23,377)</u>
Net assets	<u>721,623</u>	<u>21,479</u>	<u>743,102</u>

26. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>436,098</u>	<u>(87,312)</u>	<u>348,786</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	84,000	84,000
Later than 1 year and not later than 5 years	124,000	208,000
	<u>208,000</u>	<u>292,000</u>

THE WILLIAM MERRITT DISABLED LIVING CENTRE

England & Wales - Charity number 513001

Accounts



Enabling Greater
Independence

2020 - 2021

ANNUAL REPORT



Registered Charity Number: 513001 • Company Number: 1638939

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Who are we?

We are a charity based in Leeds providing impartial assessments and advice to people with a disability or long term condition on equipment and practical aspects of daily living, so they can live more independently.

Vision

We will be the organisation of choice for people with disabilities or long term conditions seeking support and guidance to remove barriers, remain as independent as possible and reach their full potential.

Mission

Our mission is to empower people with disabilities to maximise their life opportunities through the provision of professional clinical assessments, advice and information about assistive technology.

Values

Impartial

Our support and guidance will be objective and fit for purpose.

Open

we reach out to those that need us.

Together

we are inclusive and value strong relationships.

Friendly

we treat people with respect and in a friendly manner.

Empathetic

we will listen to develop our understanding.

Chairperson's Report

We approached April 2020 with enthusiasm and vigour as we were planning to increase our service and recruit more staff to achieve the goal.

Alas our ambitions were thwarted by the onset of the Covid pandemic and our focus and ambitions had to be very quickly redirected.

We started the year with revised priorities which have persisted for the whole of the reporting period.

The primary aims of the Trustees and staff during the year has been:

- To ensure the physical, mental and financial health of all the staff and volunteers.
- To provide a safe building for people to work in or attend.
- To keep in contact with our regular service users, statutory partners retailers and other Third Sector colleagues.
- To continue to provide support and advice to service users.

Our revised strategy has required adopting new methods of communication, innovative patterns of work routines and a high degree of commitment from everyone.

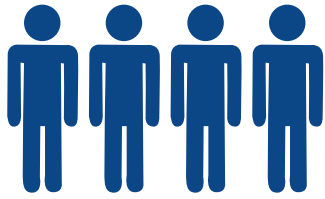
I am delighted to report that with regard to these priorities we have achieved huge success against a background of delayed opportunities and disappointment of not being able to provide direct services.

Thank you everyone for your cooperation and dedication during this difficult year!

We have continued to enjoy excellent relationships with our statutory partners, retailers and Third Sector colleagues. We have shared problems, solutions and offered each other encouragement to look forward to a better future.

We have had a disappointing year but look forward with excitement to achieving our ambitions for a bigger and better service for the future.

Visitors



1,359

Centre Footfall

- 48% Clinical Assessments
- 16% Casual Information
- 15% Driving Lessons
- 11% Training Courses
- 6% Info Days
- 4% Room Hire Attendees
- 0% Group Visits

Assessments

2020 - 2021
657

Clinical Assessments

- 48% Driving
- 22% Walking and General Mobility
- 16% Daily Living
- 12% Scooter & Powered Wheelchairs
- 2% Leisure & Work Workshops

Info Requests



294

Assessment by Diagnosis

- 73% Physical Impairment
- 13% Learning Disability
- 12% Dementia
- 1% Mental Health
- 1% Sensory Impairment

General Manager's Report

Most will agree that we have all been through an extremely difficult year and the COVID-19 pandemic certainly had a significant affect on our service delivery.

Working through 3 lockdown periods we had to stop delivering our key services of providing clinical assessments for nearly 75% of the financial year. This clearly affected the independent mobility of our clients and we were very keen to remain open for information and advice services.

In the partnership with our colleagues in the Council and NHS Leeds there is a strong recognition that the Third Sector is a valued asset and ally in the provision of Healthcare services across the City.

In the absence of meetings and working closely together the staff, volunteers and supporters adapted extremely well to using the technology at our disposal to provide a limited service.

I must congratulate the staff on the way they adapted their lives to incorporate these alternative ways of working. Their willingness to be flexible allowed us to provide limited services where possible and we were able to continue operational development in other lines of work where services had to be suspended.

There is no doubt that our delivery stats are a fraction of our target which was also due in part to 2020 – 21 being a planned development year, with our partners Driving Mobility, supported by Department for Transport. Due to their continued support throughout we were able to efficiently develop new policies and support staff through these difficult times and although we were only able to deliver for 25% of the year we manage to deliver 31% of our target.

Assistance from Driving Mobility and Forum Central, to obtain PPE early in the pandemic, allowed us to efficiently prepare the Centre to protect Clients and staff and return to some service delivery. This is Testimony that partnerships work and are the real asset that the Third Sector brings to healthcare. Working closely with our Third Sector partners we were able to keep in touch with our vulnerable clients and also with each other. Regular meetings via video

contributed to the sense of team work and joined up services, showing that the partnerships and common aims built up over the years have real meaning.

Last year we planned to work closer with Local Care Partnerships; this has continued during the lockdowns and allowed linked services such as social prescribing and the third sector to share knowledge of relevant service provision for our clients. This will remain a key objective next year as we identify opportunities to work with our statutory partners, to focus on key initiatives such as frailty and loneliness.

One of the big obstacles we struggled with all year is the recruitment of Occupational Therapists and Driving Instructors. At the start of the year our business plan was to recruit and develop the service. This was effectively put on hold and to add to the resource issues we also saw two experienced staff members leave and said goodbye to: Philip North (Driver Assessment Team Leader) after 17 years of service and Katie McKinley (Driver Assessor – ADI).

However we were able to welcome two new employees: Helen Folan (Driver Assessor - Occupational Therapist) who has joined our team in York to help develop the outreach office there and Rebecca Houlden (Driver Assessor - Occupational Therapist) has officially joined our Sheffield Satellite Service but will also be covering in our Headquarters in Leeds.

Our Volunteer programme is still strong with volunteers contributing to the service delivery and supporting staff in maintaining site and operating systems. We have continued to provide places for Occupational Therapy students for their placements from Leeds Beckett and York St John University.

As we look forward to the next year and the opportunity to continue to help people of Leeds and beyond to remain independently mobile, we would like to say a big thank you for the continued support of our partners, individuals and organisations, that support and work with us; in particular Department for Transport, Driving Mobility, NHS Leeds, Leeds Adults and Health and Children's Social Care Services. We are also very grateful for the continued support of the many retailers and manufacturers who loan equipment and their services.

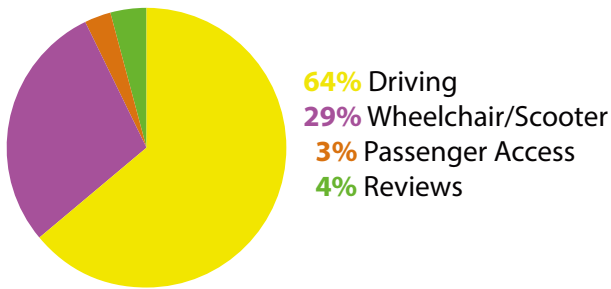
Finally, many thanks to the board of trustees chaired by, Mr Keith Murray, who continue to provide expert support and encouragement to WMC.

Driving

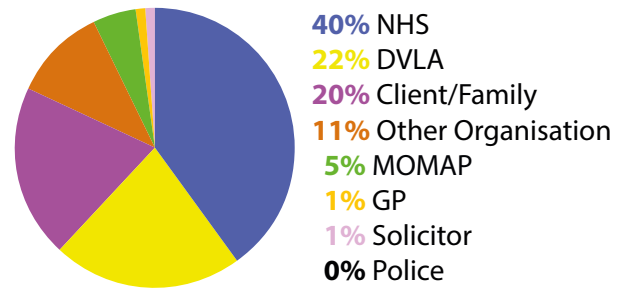
- The driving assessment service was the most heavily affected activity across the Centre, as COVID-19 restrictions prevented close proximity working. This came at a time when we had planned to develop the service and add to the staff teams in both Sheffield and York.
- Recruitment was severely affected and further hampered by resignations of experienced colleagues. However we did manage to recruit an OT to complete the team in our outreach Centre and we welcomed Helen Folan to join Debbie and complete the full assessment team in York. Although most of her first year was in lockdown, it did give us the opportunity to plan.
- We also took the opportunity to look at the fleet of cars and as some had reached their maturity age we worked with Driving Mobility and Motability to replace cars in York and Sheffield. This created its own problems of staff team travelling together and sharing vehicles. However staff stepped up and volunteered with their family bubbles to take the cars for their adaptations removing /adding.
- A big thank you to our partner Geff Goslings in Stockport who allowed us to drop off cars and have the adaptations fitted free of charge.
- I would also like to say a big thank you for the continued support of Vauxhall who provided a new vehicle for us to use in assessments at the start of the lockdown. Although not in service initially we have found it invaluable to have on the fleet.
- As we went through the year new policies and operating procedures had to be developed to cater for new ways of working that would help prevent contamination.
- As we went into lockdown we worked closely with Driving Mobility which allowed us to put in place new PPE precautions so we could return to work in August through to December, with a short lockdown in November. Although this meant losing 75% of the financial year, when we did reopen there was still a demand and delivery was able to reach 25% of target.
- With services suspended across the region we expected a reduction in NHS referrals but the majority of referrers were NHS or Client / Family.
- As before the lockdown a large proportion of clients seen continued to have cognitive symptoms. Once services resumed we continued to see a higher proportion of clients with dementia and stroke. 34% of clients were over the age of 70.



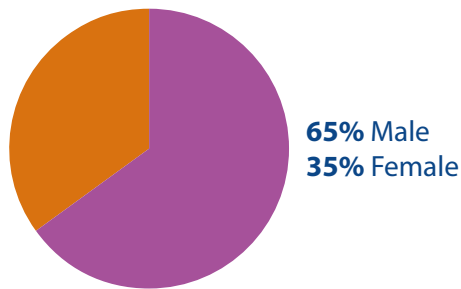
DfT Contract Delivery



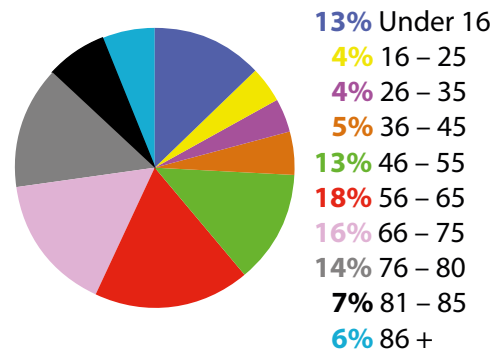
Referral Source



Gender



Age



- Due to recruitment problems in the last 6 months of the year we were not able to recruit a new OT in Leeds so we took the opportunity to look at other services and worked with our recently retired ADI, Denis to take over his existing customers so they didn't have a break in service and be able to become independently mobile. We hope to develop this further in 2021 – 22 by purchasing extra vehicles and recruiting additional ADI resources.
- We have a difficult road ahead as we recover from COVID and the backlog it created, however we have a dedicated team that have worked tirelessly to maintain services.

Olive's Story

Olive first visited William Merritt Centre when she was 12 months old. Now aged 3 she has had 5 assessments at the Centre exploring different equipment and her family have recently been in contact with the Centre to explore even more options.

Olive has evolving quadriplegia, infantile spasms and presents with low muscle tone in her trunk, hypertonia in all four limbs and dystonic movement in her upper limbs.

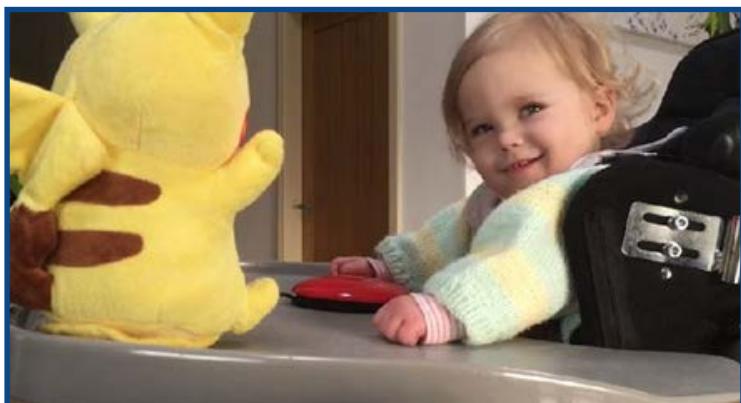
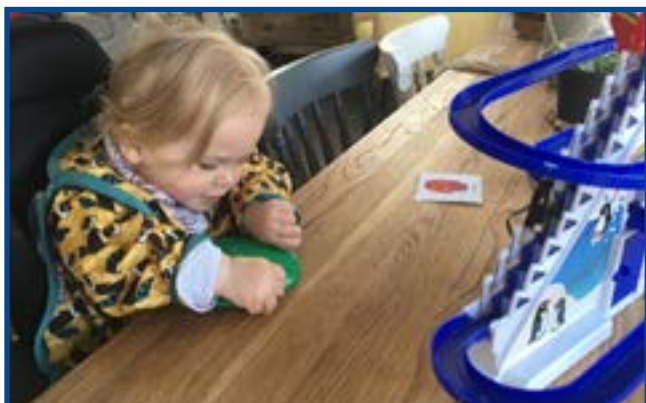
Olive's first engagement with WMC was in 2018 when she attended a buggy clinic. At the time she was using a mainstream buggy, which did not provide her with appropriate postural support. A range of specialist buggies were trialled that provided additional postural support for her, including hip and thoracic supports, supportive headrests, lap belts and a four point harness.



At 16 months old, Olive visited WMC for a car seat assessment. Olive was using a mainstream car seat, however she frequently dropped her head forwards and was unable to lift it back up and the car seat did not provide her with the postural support she required. Due to Olive's age and reduced head control it was important that she continued to use a rearward facing car seat. The assessment identified a suitable car seat for her which had an in-fill postural support cushion that provided her with a head rest and lateral supports and the risk of injury to Olive and her parents created by car seat transfers was reduced with a turntable base.

Over the years Olive has also attended WMC for switches assessments. Her parents were keen for her to develop cause and effect skills and switches were an ideal way for her to develop these skills. We assessed Olive with a variety of switches that she could use to activate switch adapted toys and identified that the wireless smoothie switch worked best for her. Olive has borrowed a number of switch adapted toys from the WMC Toy Library since then. Access to an iPad was also explored using the wireless switch, which increased her

access to cause and effect games. The Energise environmental control was also explored, which provided Olive with access to mains controlled devices, such as whisks, lamps and fans using her switch.



Within 2 years of first using switches, Olive had an assessment for a Bugzi in partnership with Queen Elizabeth Foundation (QEF), an early years powered wheelchair, controlled using switches. The Bugzi provided Olive with independent movement and access to her environment.

In 2020 Olive attended a walker's clinic, accompanied by her physiotherapist, where she trialed 4 walkers from different companies, which identified 2



potential walkers that could be suitable for Olive. Currently WMC is exploring all-terrain buggies for Olive and wheelchair accessible vehicle options that may be suitable for her and her family.

Olive's Family:

"WMC have helped Olive in a range of ways. We feel extremely lucky to have this service and their expertise on hands as they support us beyond what the NHS can provide. Thanks to Sophie and Maxine at WMC, Olive can independently play with her switch adapted iPad, travel safely in her supportive car seat and is learning to use her own motorised wheelchair. We really believe WMC has played a huge role in Olive's early years development"

Paediatrics and Adults

- During lockdown we had to adjust to working from home, learning the art of video meetings whilst sharing offices with our other halves, home schooling and enjoying lunch times in the garden. Running three sites in Leeds, Sheffield and York has helped us prepare for this but now without the drives up and down the M1; zoom meetings are here to stay!
- As half the team were furloughed we caught up in our weekly Quiz and our William Merritt Centre WhatsApp group where not only did we share work information but our latest family TikTok videos!
- During lockdown a few team members volunteered delivering essentials item to vulnerable people in their area, putting together face visors for the NHS and knitting ear savers.



- Our Paediatric team took part in a car seat safety course ran by child seat safety to expand their knowledge. Regular car seat training ensures our clients receive the latest advice and information in relation to car seat safety.
- When we were able to deliver paediatric assessments our clinics and wizzybug assessments were very popular with 111 children benefiting from these services.
- As we were unable to deliver assessments during lockdown, our Senior Occupational Therapist led a series of online information sessions for autism groups about switches and our paediatric services these were all well attended by parents, carers and healthcare professionals.
- We continued to provide vital telephone advice to clients and colleagues throughout the lockdowns as we were unable to deliver face to face assessments at the Centre.

- During the pandemic we delivered home assessments as an alternative to assessments at the Centre to ensure the most vulnerable had the equipment they needed to remain comfortable and safe at home.
- Our Senior Occupational Therapist joined the steering group for the Powered Wheelchair and Mobility Scooter (PWMS) Project funded by Department of Transport. This exciting project is run by Driving Mobility and is looking at developing a training course for suppliers of Class 3 and Class 2 scooters and powered wheelchairs.
- William Merritt Centre Occupational Therapists worked alongside partners to assess a fully accessible path for scooter users at St Gemma's Hospice.

Paul's Story

Paul attended the Centre in November 2020 to trial a plus sized riser/recliner chair. He reported that he struggled to transfer out of his current chair and has multiple health problems meaning that he needed both an electric riser and recliner chair. He also reported that he experienced back pain when sitting in his current chair. A chair was identified during the assessment and charitable funding was applied for. After some time the total amount was raised and Paul took delivery of his new chair.



Paul's wife:

"The chair has been an absolute godsend over the past few months. The lymphodema in Paul's legs has deteriorated further and the treatment for this is elevated legs. He can get out of the chair now with ease and although his breathing remains poor, it has helped massively through less pressure on his organs by being sat correctly. Both Paul and myself are so grateful to William Merritt Centre for applying for the funding, and to the individual charities for their contributions"

Technology

William Merritt Centre took part in a specialist adapted technology seminar led by Irwin Mitchell. In this session we shared information about our technology services that enable greater independence for people with disabilities alongside a wide range of technical specialists. Healthcare professionals, parents and carers were all in attendance. **This session is available to view here:** <https://youtu.be/NH0gyztVc9M>

Gameblast 2021

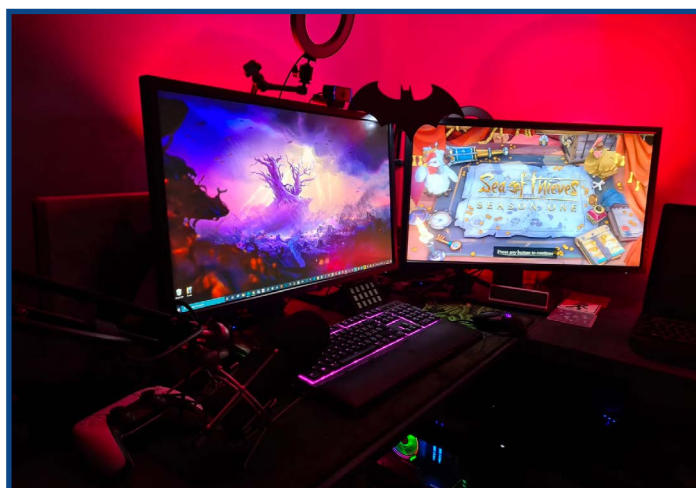
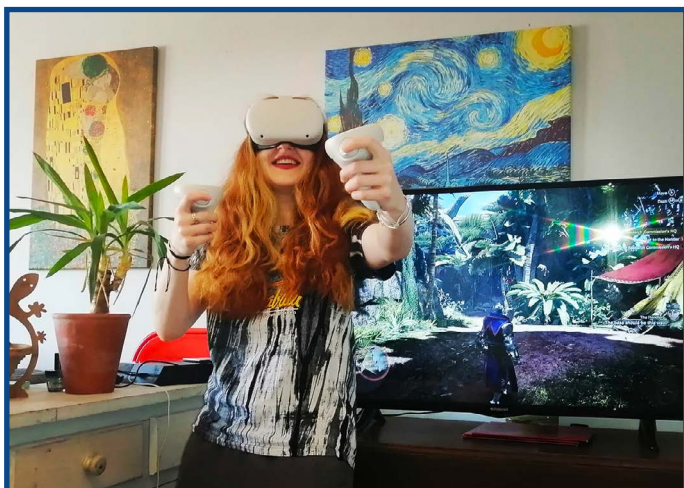
Every year William Merritt Centre takes part in GameBlast, a 24 Gaming Marathon to raise money for SpecialEffect! SpecialEffect is a charity who put fun and inclusion back into the lives of people with physical disabilities by helping them play video games to the very best of their abilities.

GameBlast is a very sociable event as the Centre is transformed into a Gaming hub full of staff, friends and supporters gaming together for 24 hours to raise money for the vital service Special Effect deliver. Due to the National Lockdown we had to change our 7 year tradition and reimagine how we would take part in GameBlast21 safely. In 2021 we gamed from our own homes, sharing updates and keeping in touch via social media and zoom.

Although it was different in 2021 we were committed to working together as a team to reach our fundraising target of £1000 which we exceeded to £4,755!

Message from Mick Donegan - SpecialEffect Founder and CEO

"WOW!!! This is absolutely gob-smacking! William Merritt always have been and always will be an inspiration to myself and the whole team here at SpecialEffect!!! Thank you all SO much!!!"



Events & Promotion

AccessAbility online

Having had to cancel William Merritt Centre's annual AccessAbility Exhibition for June 2020 due to covid-19, the team decided to transfer it to a smaller scale online version to ensure that delegates could continue to learn and gather information about new products, services and innovations safely from a range of specialist suppliers.

We live streamed equipment demonstrations via Facebook with suppliers and a member of the WMC team available to answer questions in a live Q&A session. The online equipment demonstrations were a success and were viewed 3,682 times with 2,201 engagements.



Smartbox

Thursday 16th July
at
13:00



Moving and Handling training Session

William Merritt Centre hosted a Virtual Moving and Handling Q&A Session led industry leading experts Simon and Julia Love. The Virtual Moving and Handling Q&A Session included guidelines for managing training, guidelines for training group sizes, practical aspects of training delegates, national back exchange guidelines, skills for care guidelines and moving and handling using PPE.

This training was vital to our healthcare professional partners in helping them to develop new ways of working with PPE, a total of 64 Healthcare Professionals attended the training session.



International Day of Disabled People (IDODP)

William Merritt Centre, Forum Central and a core group made up of representatives from organisations supporting people with a wide range of impairments, both sensory and physical as well as learning disabilities and autism arranged Leeds For All to celebrate International Day of Disabled People.

A week of accessible, online, live, on demand and at home activities was available to keep people connected. From discussions to dancing, boxing to baking, there was something for everyone.

International Day of Disabled People (IDODP) is an annual awareness day. In Leeds, the event ran a bit differently in 2020. Due to the unprecedented challenges of the Covid-19 pandemic, we were unable to host a face to face event.

Leeds for All gave organisations and individuals the opportunity to showcase and celebrate. It included films, performances, workshops and exhibitions.

300 people attended the live events, 1,144 people viewed our films, activities and workshops on YouTube and 612 individuals engaged in the offline/ website activities.

Feedback:

"Amazing. The speakers were fantastic and so inspirational"

"Great mix of events, something for everyone"

"Great foundation for future events, engagement and developments."

Honorary Treasurer's Report

It was inevitable that the Covid 19 pandemic would have a significant impact on the Centre's financial performance for the year but we were fortunate that other sources of income came to our aid to mitigate the impact. Our inability to carry out the contracted number of driving assessments due to the restrictions led to a clawback of £116,466 on the Department of Transport annual grant but this was offset by two other sources of income. We received £46,006 from the Government's Job Retention Scheme and a further £82,141 was released to income from a long term creditor relating to staff liabilities in respect of those members of staff transferred from the NHS in 2012.

Despite the clawback therefore, there was an overall operating surplus of £65,483 to be added to reserves. As a result, the Centre remains in a strong financial position to continue its operations with the support of its core funders, NHS Leeds, Dept. of Transport and Leeds City Council.

Below are extracts from the audited accounts for the year ending 31 March 2021 which record the details of income and expenditure for the year finishing with the Statement of the Financial Position or balance sheet as at 31 March 2021.

Income and Endowments	2021	2020
Donations and Legacies		
Donations receivable	£4,132	£3,423
Charitable Activities		
Revenue grants	£217,727	£223,668
DETR grant	£460,287	£479,461
Driving assessment fees	£45,385	£78,001
Courses and exhibitions	£15,996	£33,550
Project funding	£82,141	-
Job retention scheme	£46,006	-
Shopmobility	£67,432	£34,082
Sub total:	£934,974	£848,762
Other trading activities		
Fundraising events	£904	£3,348
Investment Income		
Bank interest receivable	£331	£799
National savings income bonds	£501	£692
UK Gilts income	£7,130	£7,130
Sub total:	£7,962	£8,621
Total Income	£947,972	£864,154

Expenditure	2021	2020
Costs of raising funds		
Promotional costs	£13,424	£26,554
Expenditure on charitable activities		
Wages and salaries	£441,315	£418,588
Employer's NIC	£37,737	£36,220
Pension costs	£29,577	£32,400
Rent	£66,000	£52,833
Rates and water	£6,289	£7,154
Light and heat	£5,226	£10,009
Repairs and maintainance	£4,116	£8,577
Insurance	£10,321	£7,336
Repairs and maintainance	£5,393	£7,069
Donations	£216	£108
Travel and sustenance	£100	£1,038
Legal and professional fees	£12,852	£21,514
Sundry expenses	£6,300	£10,727
Depreciation	£80,848	£79,491
Courses costs	£11,052	£19,730
Printage, postage and stationery	£3,160	£7,121
Office equipment and computer expenses	£25,569	£36,037
Driver assessment costs	£85,820	£88,615
Shopmobility	£16,266	£27,113
Sub total:	£848,157	£871,680
Other expenditure		
Movement in market value of investments	£20,908	(£19,935)
Total expenditure	£882,489	£878,299
Net income (expenditure)	£65,483	(£14,145)
Statement of Financial Position		
	2021	2020
Fixed assets		
Tangible fixed assets	£126,326	£193,480
Investments	£297,448	£318,356
Sub total:	£423,774	£511,836
Current assets		
Debtors	£39,183	£36,644
Cash at bank and in hand	£436,098	£256,137
Sub total:	£475,281	£292,781
Creditors: amounts falling due within one year	£132,576	£21,480
Net current assets	£342,705	£271,301
Total assets less current liabilities	£766,479	£783,137
Creditors: amounts falling due after more than one year	£23,377	£105,518
Net assets	£743,102	£677,619
Funds of the charity		
Restricted funds	£21,479	
Unrestricted funds	£721,623	£677,619
Total charity funds	£743,102	£677,619

Governance & Management Structure

- The organisation is a charitable company limited by guarantee; number 01638939.
- The organisation is governed by its Memorandum and Articles of Association which was last amended on 19th November 2003.
- The organisation is registered as a charity with the Charities Commission. The organisation's Charity Number is 513001.
- Trustees are appointed as vacancies arise. Appointments are made based on the skills, knowledge and experience required to ensure that the Charity is well governed, and that no skill gaps exist.
- Expressions of interest from prospective new Trustees are drawn using standard recruitment methods such as advertising and word of mouth.
- New Trustees are given an induction pack which contains information about the organisation and the role and responsibility of new Trustees.
- All new Trustees are introduced to the staff, and spend time within the organisation.
- Trustees are expected to attend courses as identified to enable them to fulfil their duties.
- Trustees meet a minimum of 6 times each year, more frequently if required to address specific issues.
- The day to day running of the organisation is delegated to the General Manager who has responsibility for the line management of all staff.
- The Manager is expected to present a report of activity to the Trustees at Executive Committee meetings.
- All Policy and Financial decisions are made by the Trustees at their scheduled meetings.
- Sub-committees are established as required.
- The organisation is a member of Driving Mobility, with stringent accreditation standards to be met.
- Driving Mobility is the umbrella organisation for Driving Assessment and Outdoor Mobility Centres in England. It sets standards, acts as a spokesperson and liaises with The Department for Transport about service delivery and funding issues for its members.
- The organisation and Trustees undertake regular health and financial risk assessments, and systems

Equality & Diversity

We take a positive attitude towards diversity in the workforce to reflect the diversity of the people who use our services and wider society. We particularly encourage applications for both work and volunteering from disabled people. It is our policy that no user of our services, employee, volunteer or job applicant should receive less favourable treatment than another on the grounds of gender, marital status, age, ethnic origin, disability, race, nationality, religious belief, sexual orientation, employment status, trade union affiliation or political affiliation or through the imposition of any discriminatory requirement that cannot be justified. We give full and fair consideration to applications for employment from disabled people. Appropriate arrangements are made for the continued employment and training, career development and promotion of disabled people employed by the Charity.

Who's Who

Trustees

Keith Murray	Chair
David Bruce	Hon Treasurer
Professor Anne Chamberlain OBE	Vice Chair & Clinical Advisory Group
Jan Spencer	Trustee & Chair of Appeals and Charity Fundraising
Trevor McDonnell	Trustee
Rachel Beverley-Stevenson	Trustee
Margaret Faulkner	Trustee
Kieran Preston OBE	Trustee
Pamarita Ghosh	Trustee

Staff

David Blythe	General Manager
Terry Butterfield	Shopmobility Operative
Hannah Davy	Office Co-ordinator
Rachel Hirst	Adults Senior Occupational Therapist
Lauren Jackson	Occupational Therapist & Driver Assessor
Deborah Marini	Driver Assessor & Approved Driving Instructor
Kate Mckinlay	Driver Assessor & Approved Driving Instructor (resigned 12/2020)
Lee Moxon-Webb	Driver Assessor & Approved Driving Instructor
Philip North	Occupational Therapist & Driver Assessor Team Leader (resigned October 2020)
Emma Perry	Administrator
Bradley Perry	Shopmobility Operative
Maxine Pickard	Therapist Assistant
Wendy Scaife	Occupational Therapist
Gillian Stansfield	Admin Support
Janet Sutcliffe	Approved Driving Instructor
Sophie Thomson	Paediatric Occupational Therapist
David Tuke	Driver Assessor & Approved Driving Instructor
Tracy Waldron	Administrator
Fern Wickham Warwick	Marketing & Promotions Co-ordinator
El Veasey	Senior Occupational Therapist & Driver Assessor
Helen Folan	Driver Assessor - Occupational Therapist
Rebecca Houlden	Driver Assessor - Occupational Therapist

Volunteers

Stephen Corker	Vehicle Maintenance
Colin McDonnell	Gaming and Technology Accessibility Advisor
Nathan Pople	Newsletter Producer (resigned December 2020)
Margaret Stuart	Admin Support
Nathan Sumpner	Information Researcher and Assistant Reception (resigned December 2020)
Celia Peel	Office Assistant

Principal Advisors

Solicitors	Irwin Mitchell, Leeds
Bankers	HSBC PLC. Leeds
Accountants Auditors	Ford Campbell Freedman Ltd.
HR Consultants	DLP Leeds

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

**William Merritt Disabled Living Centre
Company Limited by Guarantee
Financial Statements
For the year ended
31 March 2021**

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

Principal office and registered office Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

The trustees

Prof. M A Chamberlain OBE
D Bruce (Treasurer)
T McDonnell
J Spencer
K Murray (Chair)
R Beverley-Stevenson
M Faulkner
K Preston

Auditor Ford Campbell Freedman Limited
Chartered accountants & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

The Centre's financial year started two weeks after the first Government lockdown linked to the Covid 19 pandemic and the subsequent twelve months provided the most challenging period in its forty-year history. The Centre's ability to offer its services was hit by many months of enforced closure, staff who could operate working from home and self-isolating of both staff and clients during the periods of opening allowed. There was also a general reluctance when the Centre was open for business of clients, a lot of whom are in the vulnerable category, to visit the Centre for the services they needed.

It was inevitable that these circumstances would have a significant impact on the Centre's performance for the year due to the inability to carry out the expected number of assessments and appointments across the range of services provided by its clinicians. Whilst the expected grant income was received from our funding bodies, the Department of Transport, NHS Leeds and Leeds City Council, much of the usual fee income was lost due to the inability to carry out assessments in the normal way. Additionally, with the Dft grant being linked to assessment numbers, there has been a clawback of £116,466. Fortunately, the impact of this has been mitigated by other income from the Job Retention Scheme of £46,006 and also from the release of long term creditor of £82,141 relating to staff liabilities in respect of those members of the Centre's staff transferred from the NHS in 2012. The centre has had confirmation in the year that the NHS will not be requesting a refund of these monies following staff changes and therefore this has been released to income in the year..

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings, although this has been extremely difficult during this year given the pandemic, due to the unpredictability of lockdowns and client attendance.

The centre continued to be supported by a number of volunteers helping out across a range of activities.

Going forward, as normality returns, the development of the Mobility Service in the outreach offices of Sheffield and York will continue to grow. The Shopmobility venture is reaching the end of its initial two years lease in the Merrion Centre and a move to Leeds indoor market is being considered.

In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit emanating from the Centre's activities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Income - apart from the revenue grants totalling £217,727 from our local funding bodies, NHS Leeds CCG and Leeds City Council, the main source of income was derived from the driving assessments undertaken by the Mobility Service, with DETR grants and fee income totalling £622,138, although the grant was subject to a clawback of £116,466 which will be reclaimed through a deduction from the 2021/22 grant. In addition, training courses run by the Centre generated reduced fee income of £15,996 and fund-raising efforts raised £4,132. Other items were £46,006 from the Job Retention Scheme and the release of a long-term creditor of £82,141 from the amount received from NHS Leeds in 2012 in respect of staff liabilities when the Centre's staff were transferred over.

Expenditure - staff costs of £508,629 continued to be the main item of revenue expenditure. Additionally, the significant outlay on the refurbishment of the Centre's new premises at Aire House in 2016 continues to be depreciated in line with the policy of removing the cost from the balance sheet.

There was an overall operating surplus of £65,483 which has been transferred to the Centre's Unrestricted Funds. The surplus is split between unrestricted reserves of £44,004 and restricted reserves of £21,479.

Despite the pandemic, the centre is still in a strong financial position with good reserves enabling the centre to continue to operate in the difficult times together with the continued support from the NHS, LCC and DFT through the continued funding they provide.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

RESERVES POLICY

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds of the charity should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2021/22 is expected to be in the region of £550,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

RESULTS

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available for disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to reserves to ensure the long term continuity of the centre. Whilst it has not proved possible to agree a purchase of the premises at Aire House, the five year lease extension agreed in 2019 has provided some stability and the purchase remains on the agenda when the opportunity arises.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 24 September 2021 and signed on behalf of the board of trustees by:

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre

Year ended 31 March 2021

Opinion

I have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. 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 my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I 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 I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In my 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 has been prepared in accordance with applicable legal requirements.

Matters on which i am required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified material misstatements in the trustees' report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the 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
- I have not received all the information and explanations I require for my audit.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

My 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 my 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to the us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

A further description of my 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 my auditor's report.

Use of my report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my audit work, for this report, or for the opinions I have formed.

2nd Floor
33 Park Place
Leeds
LS1 2RY

6 October 2021

Dale Coleman FCA
Ford Campbell Freedman Limited
Chartered accountants & statutory auditor

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	5	4,132	–	4,132	3,423
Charitable activities	6	867,542	67,432	934,974	848,762
Other trading activities	7	904	–	904	3,348
Investment income	8	7,962	–	7,962	8,621
Total income		<u>880,540</u>	<u>67,432</u>	<u>947,972</u>	<u>864,154</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	9	13,424	–	13,424	26,554
Expenditure on charitable activities	10,11	802,204	45,953	848,157	871,680
Other expenditure	12	20,908	–	20,908	(19,935)
Total expenditure		<u>836,536</u>	<u>45,953</u>	<u>882,489</u>	<u>878,299</u>
Net income/(expenditure) and net movement in funds		<u>44,004</u>	<u>21,479</u>	<u>65,483</u>	<u>(14,145)</u>
Reconciliation of funds					
Total funds brought forward		677,619	–	677,619	691,764
Total funds carried forward		<u>721,623</u>	<u>21,479</u>	<u>743,102</u>	<u>677,619</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	17		126,326	193,480
Investments	18		297,448	318,356
			423,774	511,836
Current assets				
Debtors	19	39,183		36,644
Cash at bank and in hand		436,098		256,137
		475,281		292,781
Creditors: amounts falling due within one year	20	132,576		21,480
Net current assets			342,705	271,301
Total assets less current liabilities			766,479	783,137
Creditors: amounts falling due after more than one year	21		23,377	105,518
Net assets			743,102	677,619
Funds of the charity				
Restricted funds			21,479	–
Unrestricted funds			721,623	677,619
Total charity funds	23		743,102	677,619

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2021, and are signed on behalf of the board by:

D Bruce (Treasurer)
Trustee

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure)	65,483	(14,145)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	80,848	79,491
Other interest receivable and similar income	(7,962)	(8,621)
Accrued expenses	111,096	17,480
<i>Changes in:</i>		
Trade and other debtors	(2,539)	(4,314)
Trade and other creditors	(82,141)	—
Cash generated from operations	<u>164,785</u>	<u>69,891</u>
Interest received	<u>7,962</u>	<u>8,621</u>
Net cash from operating activities	<u>172,747</u>	<u>78,512</u>
Cash flows from investing activities		
Purchase of tangible assets	(13,694)	(8,425)
Revaluation of investments	20,908	(19,935)
Net cash from/(used in) investing activities	<u>7,214</u>	<u>(28,360)</u>
Net increase in cash and cash equivalents	179,961	50,152
Cash and cash equivalents at beginning of year	256,137	205,985
Cash and cash equivalents at end of year	<u>436,098</u>	<u>256,137</u>

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project, commitment or expected costs to hit the profit and loss from fixed assets.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations receivable	<u>4,132</u>	<u>4,132</u>	<u>3,423</u>	<u>3,423</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Revenue grants	217,727	–	217,727
DETR grant	460,287	–	460,287
Driving assessment fees	45,385	–	45,385
Courses and exhibitions	15,996	–	15,996
Project funding	82,141	–	82,141
Job retention scheme	46,006	–	46,006
Shop mobility	–	67,432	67,432
	<u>867,542</u>	<u>67,432</u>	<u>934,974</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Revenue grants	223,668	–	223,668
DETR grant	479,461	–	479,461
Driving assessment fees	78,001	–	78,001
Courses and exhibitions	33,550	–	33,550
Project funding	–	–	–
Job retention scheme	–	–	–
Shop mobility	–	34,082	34,082
	<u>814,680</u>	<u>34,082</u>	<u>848,762</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>904</u>	<u>904</u>	<u>3,348</u>	<u>3,348</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	331	331	799	799
National savings income bonds	501	501	692	692
UK Gilts income	7,130	7,130	7,130	7,130
	<u>7,962</u>	<u>7,962</u>	<u>8,621</u>	<u>8,621</u>

9. Costs of raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Ball running costs	<u>13,424</u>	<u>13,424</u>	<u>26,554</u>	<u>26,554</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Driving assessments fees, courses & exhibitions and shop mobility costs	96,872	16,267	113,138
Support costs	705,332	29,686	735,019
	<u>802,204</u>	<u>45,953</u>	<u>848,157</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Driving assessments fees, courses & exhibitions and shop mobility costs	108,345	27,112	135,458
Support costs	727,375	8,848	736,222
	<u>835,720</u>	<u>35,960</u>	<u>871,680</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Support costs	–	641,022	641,022	634,858
Driving assessments fees, courses & exhibitions and shop mobility costs	113,138	–	113,138	135,458
Governance costs	–	93,997	93,997	101,364
	<u>113,138</u>	<u>735,019</u>	<u>848,157</u>	<u>871,680</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Movement in market value of investments	20,908	20,908	(19,935)	(19,935)

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	80,848	79,491

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>5,000</u>	<u>5,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	441,315	418,588
Social security costs	37,737	36,220
Employer contributions to pension plans	<u>29,577</u>	<u>32,400</u>
	<u>508,629</u>	<u>487,208</u>

The average head count of employees during the year was 20 (2020: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>20</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020	380,131	51,498	30,872	5,678	468,179
Additions	–	–	7,700	5,994	13,694
At 31 March 2021	380,131	51,498	38,572	11,672	481,873
Depreciation					
At 1 April 2020	218,274	36,493	17,246	2,686	274,699
Charge for the year	66,906	2,084	10,454	1,404	80,848
At 31 March 2021	285,180	38,577	27,700	4,090	355,547
Carrying amount					
At 31 March 2021	94,951	12,921	10,872	7,582	126,326
At 31 March 2020	161,857	15,005	13,626	2,992	193,480

18. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	318,356
Additions	–
Fair value movements	(20,908)
At 31 March 2021	297,448
Impairment	
At 1 April 2020 and 31 March 2021	–
Carrying amount	
At 31 March 2021	297,448
At 31 March 2020	318,356

All investments shown above are held at valuation.

The historic cost of the investments are £307,065 (2020: £307,065).

19. Debtors

	2021 £	2020 £
Prepayments and accrued income	39,183	34,724
Other debtors	–	1,920
	39,183	36,644

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>132,576</u>	<u>21,480</u>

21. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>23,377</u>	<u>105,518</u>

The above amount relates to grant funding received from Leeds Primary Trust to cover potential redundancy costs following the transfer of staff from the Leeds Primary Trust under TUPE rules. The grant will be repaid as and when staff leave the employment of the Charity or retire.

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,577 (2020: £32,400).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	677,619	880,540	(836,536)	–	<u>721,623</u>
Property Reserve Fund	–	–	–	–	–
	<u>677,619</u>	<u>880,540</u>	<u>(836,536)</u>	<u>–</u>	<u>721,623</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	616,266	830,072	(766,841)	(1,878)	677,619
Property Reserve Fund	<u>75,498</u>	–	<u>(75,498)</u>	–	–
	<u>691,764</u>	<u>830,072</u>	<u>(842,339)</u>	<u>(1,878)</u>	<u>677,619</u>

The Property Reserve Fund was in relation to the new premises the charity occupy therefore the only reduction to this reserve is in relation to depreciation of fixed assets. This has now been fully reduced in the year and the remaining depreciation charge has been taken out of the general fund.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Shop mobility	—	<u>67,432</u>	<u>(45,953)</u>	—	<u>21,479</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Shop mobility	—	<u>34,082</u>	<u>(35,960)</u>	<u>1,878</u>	—

This restricted fund relates to a new revenue stream for the charity, a grant is received from Leeds City Council and all other income and expenditure relating to this service is to be restricted.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	126,326	—	126,326
Investments	297,448	—	297,448
Current assets	453,802	21,479	475,281
Creditors less than 1 year	(132,576)	—	(132,576)
Creditors greater than 1 year	<u>(23,377)</u>	—	<u>(23,377)</u>
Net assets	<u>721,623</u>	<u>21,479</u>	<u>743,102</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	193,480	—	193,480
Investments	318,356	—	318,356
Current assets	292,781	—	292,781
Creditors less than 1 year	(21,480)	—	(21,480)
Creditors greater than 1 year	<u>(105,518)</u>	—	<u>(105,518)</u>
Net assets	<u>677,619</u>	—	<u>677,619</u>

25. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>256,137</u>	<u>179,961</u>	<u>436,098</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	84,000	78,000
Later than 1 year and not later than 5 years	208,000	292,000
	<u>292,000</u>	<u>370,000</u>

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

**William Merritt Disabled Living Centre
Company Limited by Guarantee
Financial Statements
For the year ended
31 March 2021**

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

Principal office and registered office Aire House
100 Town Street
Rodley
Leeds
LS13 1HP

The trustees

Prof. M A Chamberlain OBE
D Bruce (Treasurer)
T McDonnell
J Spencer
K Murray (Chair)
R Beverley-Stevenson
M Faulkner
K Preston

Auditor Ford Campbell Freedman Limited
Chartered accountants & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 May 1982 and registered as a charity on 20 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association all of the trustees are required to retire at each annual general meeting and offer themselves for re-election. All policy, strategic and financial decisions are made by the trustees. Day-to-day management of the Centre is devolved to the General Business Manager who also has responsibility for the line-management of the staff.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. Appointments are made based on the skills, knowledge and experience required to ensure the charity is well governed. New trustees are given an induction pack and spend time with the organisation. Trustees meet monthly and are expected to use their influence in the wider community to further the aims of the Centre.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been drawn up and will be updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Objectives and activities

The company has set the following objectives for the charity:

1. To act as an independent centre which provides information and advice on equipment for disabled people, carers and the professionals who work with them.
2. To provide an information service on how and where to get equipment.
3. To offer advice and guidance from trained staff who can demonstrate a wide range of equipment for daily living.
4. To organise education and training of the practical aspects of living with a disability.

The Centre incorporates the Leeds Mobility Centre providing a full assessment by therapists and Advanced Driving Instructors of the driving capability of those people physically or otherwise impaired. In recent years, much work has been done in harnessing new technology to allow a whole range of electronic switches to be added to conventional equipment, games and toys to enable them to be used by disabled children in their everyday environment.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

The Centre's financial year started two weeks after the first Government lockdown linked to the Covid 19 pandemic and the subsequent twelve months provided the most challenging period in its forty-year history. The Centre's ability to offer its services was hit by many months of enforced closure, staff who could operate working from home and self-isolating of both staff and clients during the periods of opening allowed. There was also a general reluctance when the Centre was open for business of clients, a lot of whom are in the vulnerable category, to visit the Centre for the services they needed.

It was inevitable that these circumstances would have a significant impact on the Centre's performance for the year due to the inability to carry out the expected number of assessments and appointments across the range of services provided by its clinicians. Whilst the expected grant income was received from our funding bodies, the Department of Transport, NHS Leeds and Leeds City Council, much of the usual fee income was lost due to the inability to carry out assessments in the normal way. Additionally, with the Dft grant being linked to assessment numbers, there has been a clawback of £116,466. Fortunately, the impact of this has been mitigated by other income from the Job Retention Scheme of £46,006 and also from the release of long term creditor of £82,141 relating to staff liabilities in respect of those members of the Centre's staff transferred from the NHS in 2012. The centre has had confirmation in the year that the NHS will not be requesting a refund of these monies following staff changes and therefore this has been released to income in the year..

Progress in performance and outcomes is generally measured by the production of quarterly Key Performance Indicators by the General Business Manager which are reviewed by the trustees in board meetings, although this has been extremely difficult during this year given the pandemic, due to the unpredictability of lockdowns and client attendance.

The centre continued to be supported by a number of volunteers helping out across a range of activities.

Going forward, as normality returns, the development of the Mobility Service in the outreach offices of Sheffield and York will continue to grow. The Shopmobility venture is reaching the end of its initial two years lease in the Merrion Centre and a move to Leeds indoor market is being considered.

In general terms, the Centre's fundamental principles remain the same and much of the work carried out by its staff by way of assessment and provision of advice and information is free of charge to the recipient. This highlights, and is evidence of, the considerable public benefit emanating from the Centre's activities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Income - apart from the revenue grants totalling £217,727 from our local funding bodies, NHS Leeds CCG and Leeds City Council, the main source of income was derived from the driving assessments undertaken by the Mobility Service, with DETR grants and fee income totalling £622,138, although the grant was subject to a clawback of £116,466 which will be reclaimed through a deduction from the 2021/22 grant. In addition, training courses run by the Centre generated reduced fee income of £15,996 and fund-raising efforts raised £4,132. Other items were £46,006 from the Job Retention Scheme and the release of a long-term creditor of £82,141 from the amount received from NHS Leeds in 2012 in respect of staff liabilities when the Centre's staff were transferred over.

Expenditure - staff costs of £508,629 continued to be the main item of revenue expenditure. Additionally, the significant outlay on the refurbishment of the Centre's new premises at Aire House in 2016 continues to be depreciated in line with the policy of removing the cost from the balance sheet.

There was an overall operating surplus of £65,483 which has been transferred to the Centre's Unrestricted Funds. The surplus is split between unrestricted reserves of £44,004 and restricted reserves of £21,479.

Despite the pandemic, the centre is still in a strong financial position with good reserves enabling the centre to continue to operate in the difficult times together with the continued support from the NHS, LCC and DFT through the continued funding they provide.

The Centre's remuneration policy is aimed at endeavouring to maintain parity with similar organisations by providing annual salary increments within affordable levels and better pension provision than the legal requirements under current government guidelines.

RESERVES POLICY

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds of the charity should be a minimum of six months staff costs based on the budgeted expenditure for the following year. The figure for staff costs for 2021/22 is expected to be in the region of £550,000. This policy will provide time for the trustees to source new forms of income or reduce costs should there be a significant and unexpected reduction in part of the core funding.

RESULTS

The directors/trustees are only permitted to use the charity's assets solely towards the promotion of the objectives of the charity.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

The aims of the Centre will focus around the core work involving the provision of information and advice on equipment and services available for disabled people. The trustees will continue to look at ways of strengthening the return from the core business activities and also seeking alternative sources of income, with the aim of adding to reserves to ensure the long term continuity of the centre. Whilst it has not proved possible to agree a purchase of the premises at Aire House, the five year lease extension agreed in 2019 has provided some stability and the purchase remains on the agenda when the opportunity arises.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 24 September 2021 and signed on behalf of the board of trustees by:

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre

Year ended 31 March 2021

Opinion

I have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. 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 my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I 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 I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In my 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 has been prepared in accordance with applicable legal requirements.

Matters on which i am required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, I have not identified material misstatements in the trustees' report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the 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
- I have not received all the information and explanations I require for my audit.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

My 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 my 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have made enquiries of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to the us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that requires any additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such, it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of William Merritt Disabled Living Centre *(continued)*

Year ended 31 March 2021

A further description of my 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 my auditor's report.

Use of my report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my audit work, for this report, or for the opinions I have formed.

2nd Floor
33 Park Place
Leeds
LS1 2RY

6 October 2021

Dale Coleman FCA
Ford Campbell Freedman Limited
Chartered accountants & statutory auditor

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	5	4,132	–	4,132	3,423
Charitable activities	6	867,542	67,432	934,974	848,762
Other trading activities	7	904	–	904	3,348
Investment income	8	7,962	–	7,962	8,621
Total income		<u>880,540</u>	<u>67,432</u>	<u>947,972</u>	<u>864,154</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	9	13,424	–	13,424	26,554
Expenditure on charitable activities	10,11	802,204	45,953	848,157	871,680
Other expenditure	12	20,908	–	20,908	(19,935)
Total expenditure		<u>836,536</u>	<u>45,953</u>	<u>882,489</u>	<u>878,299</u>
Net income/(expenditure) and net movement in funds		<u>44,004</u>	<u>21,479</u>	<u>65,483</u>	<u>(14,145)</u>
Reconciliation of funds					
Total funds brought forward		677,619	–	677,619	691,764
Total funds carried forward		<u>721,623</u>	<u>21,479</u>	<u>743,102</u>	<u>677,619</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021		2020
		£	£	£
Fixed assets				
Tangible fixed assets	17		126,326	193,480
Investments	18		297,448	318,356
			423,774	511,836
Current assets				
Debtors	19	39,183		36,644
Cash at bank and in hand		436,098		256,137
		475,281		292,781
Creditors: amounts falling due within one year	20	132,576		21,480
Net current assets			342,705	271,301
Total assets less current liabilities			766,479	783,137
Creditors: amounts falling due after more than one year	21		23,377	105,518
Net assets			743,102	677,619
Funds of the charity				
Restricted funds			21,479	–
Unrestricted funds			721,623	677,619
Total charity funds	23		743,102	677,619

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2021, and are signed on behalf of the board by:

D Bruce (Treasurer)
Trustee

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure)	65,483	(14,145)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	80,848	79,491
Other interest receivable and similar income	(7,962)	(8,621)
Accrued expenses	111,096	17,480
<i>Changes in:</i>		
Trade and other debtors	(2,539)	(4,314)
Trade and other creditors	(82,141)	—
Cash generated from operations	<u>164,785</u>	<u>69,891</u>
Interest received	<u>7,962</u>	<u>8,621</u>
Net cash from operating activities	<u>172,747</u>	<u>78,512</u>
Cash flows from investing activities		
Purchase of tangible assets	(13,694)	(8,425)
Revaluation of investments	20,908	(19,935)
Net cash from/(used in) investing activities	<u>7,214</u>	<u>(28,360)</u>
Net increase in cash and cash equivalents	179,961	50,152
Cash and cash equivalents at beginning of year	256,137	205,985
Cash and cash equivalents at end of year	<u>436,098</u>	<u>256,137</u>

The notes on pages 15 to 24 form part of these financial statements.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire House, 100 Town Street, Rodley, Leeds, LS13 1HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project, commitment or expected costs to hit the profit and loss from fixed assets.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	20% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations receivable	<u>4,132</u>	<u>4,132</u>	<u>3,423</u>	<u>3,423</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Revenue grants	217,727	–	217,727
DETR grant	460,287	–	460,287
Driving assessment fees	45,385	–	45,385
Courses and exhibitions	15,996	–	15,996
Project funding	82,141	–	82,141
Job retention scheme	46,006	–	46,006
Shop mobility	–	67,432	67,432
	<u>867,542</u>	<u>67,432</u>	<u>934,974</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Revenue grants	223,668	–	223,668
DETR grant	479,461	–	479,461
Driving assessment fees	78,001	–	78,001
Courses and exhibitions	33,550	–	33,550
Project funding	–	–	–
Job retention scheme	–	–	–
Shop mobility	–	34,082	34,082
	<u>814,680</u>	<u>34,082</u>	<u>848,762</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>904</u>	<u>904</u>	<u>3,348</u>	<u>3,348</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	331	331	799	799
National savings income bonds	501	501	692	692
UK Gilts income	7,130	7,130	7,130	7,130
	<u>7,962</u>	<u>7,962</u>	<u>8,621</u>	<u>8,621</u>

9. Costs of raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Ball running costs	<u>13,424</u>	<u>13,424</u>	<u>26,554</u>	<u>26,554</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Driving assessments fees, courses & exhibitions and shop mobility costs	96,872	16,267	113,138
Support costs	705,332	29,686	735,019
	<u>802,204</u>	<u>45,953</u>	<u>848,157</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Driving assessments fees, courses & exhibitions and shop mobility costs	108,345	27,112	135,458
Support costs	727,375	8,848	736,222
	<u>835,720</u>	<u>35,960</u>	<u>871,680</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Support costs	–	641,022	641,022	634,858
Driving assessments fees, courses & exhibitions and shop mobility costs	113,138	–	113,138	135,458
Governance costs	–	93,997	93,997	101,364
	<u>113,138</u>	<u>735,019</u>	<u>848,157</u>	<u>871,680</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Movement in market value of investments	20,908	20,908	(19,935)	(19,935)

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	80,848	79,491

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>5,000</u>	<u>5,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	441,315	418,588
Social security costs	37,737	36,220
Employer contributions to pension plans	<u>29,577</u>	<u>32,400</u>
	<u>508,629</u>	<u>487,208</u>

The average head count of employees during the year was 20 (2020: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>20</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020	380,131	51,498	30,872	5,678	468,179
Additions	–	–	7,700	5,994	13,694
At 31 March 2021	380,131	51,498	38,572	11,672	481,873
Depreciation					
At 1 April 2020	218,274	36,493	17,246	2,686	274,699
Charge for the year	66,906	2,084	10,454	1,404	80,848
At 31 March 2021	285,180	38,577	27,700	4,090	355,547
Carrying amount					
At 31 March 2021	94,951	12,921	10,872	7,582	126,326
At 31 March 2020	161,857	15,005	13,626	2,992	193,480

18. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	318,356
Additions	–
Fair value movements	(20,908)
At 31 March 2021	297,448
Impairment	
At 1 April 2020 and 31 March 2021	–
Carrying amount	
At 31 March 2021	297,448
At 31 March 2020	318,356

All investments shown above are held at valuation.

The historic cost of the investments are £307,065 (2020: £307,065).

19. Debtors

	2021 £	2020 £
Prepayments and accrued income	39,183	34,724
Other debtors	–	1,920
	39,183	36,644

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>132,576</u>	<u>21,480</u>

21. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>23,377</u>	<u>105,518</u>

The above amount relates to grant funding received from Leeds Primary Trust to cover potential redundancy costs following the transfer of staff from the Leeds Primary Trust under TUPE rules. The grant will be repaid as and when staff leave the employment of the Charity or retire.

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,577 (2020: £32,400).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	677,619	880,540	(836,536)	–	<u>721,623</u>
Property Reserve Fund	–	–	–	–	–
	<u>677,619</u>	<u>880,540</u>	<u>(836,536)</u>	<u>–</u>	<u>721,623</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	616,266	830,072	(766,841)	(1,878)	677,619
Property Reserve Fund	<u>75,498</u>	–	<u>(75,498)</u>	–	–
	<u>691,764</u>	<u>830,072</u>	<u>(842,339)</u>	<u>(1,878)</u>	<u>677,619</u>

The Property Reserve Fund was in relation to the new premises the charity occupy therefore the only reduction to this reserve is in relation to depreciation of fixed assets. This has now been fully reduced in the year and the remaining depreciation charge has been taken out of the general fund.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Shop mobility	—	<u>67,432</u>	<u>(45,953)</u>	—	<u>21,479</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Shop mobility	—	<u>34,082</u>	<u>(35,960)</u>	<u>1,878</u>	—

This restricted fund relates to a new revenue stream for the charity, a grant is received from Leeds City Council and all other income and expenditure relating to this service is to be restricted.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	126,326	—	126,326
Investments	297,448	—	297,448
Current assets	453,802	21,479	475,281
Creditors less than 1 year	(132,576)	—	(132,576)
Creditors greater than 1 year	<u>(23,377)</u>	—	<u>(23,377)</u>
Net assets	<u>721,623</u>	<u>21,479</u>	<u>743,102</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	193,480	—	193,480
Investments	318,356	—	318,356
Current assets	292,781	—	292,781
Creditors less than 1 year	(21,480)	—	(21,480)
Creditors greater than 1 year	<u>(105,518)</u>	—	<u>(105,518)</u>
Net assets	<u>677,619</u>	—	<u>677,619</u>

25. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>256,137</u>	<u>179,961</u>	<u>436,098</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	84,000	78,000
Later than 1 year and not later than 5 years	208,000	292,000
	<u>292,000</u>	<u>370,000</u>