

DISABILITY NORTH

England & Wales · Charity number 514733

Details

Other names NEWCASTLE UPON TYNE COUNCIL FOR THE DISABLED

Status Registered

Legal form Charitable company

Company number [01781525](#)

Registered 1984-01-24

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

Contact

Address Disability North
The Dene Centre
Castle Farm Road
Gosforth
Newcastle upon Tyne
NE3 1PH

Phone 01912840480

Email reception@disabilitynorth.org.uk

Website www.disabilitynorth.org.uk

Activities

Objects: The objects for which Disability North is established are: i. To promote the relief of disabled people and in particular their integration into society, operating within the North of England.ii. To provide disabled people with the support they require by addressing the disadvantage or restriction of activity caused by social attitudes and environmental barriers (in the Articles the words 'disabled people' include people who have a physical, sensory or mental impairment).iii. To promote and support research and survey in social welfare issues related to disabled people and to publish the results of such research.

Activities: TO PROMOTE INCLUSION INDEPENDENCE AND CHOICE FOR DISABLED PEOPLE

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SEE OBJECTS
- City Of York
- Cumbria
- Durham
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- North Yorkshire
- Northumberland
- South Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£731,527	£930,328	£528,042	21
2024-03-31	£646,118	£612,268	£727,324	20
2023-03-31	£452,029	£525,983	-	-
2022-03-31	£529,348	£485,861	£140,760	16
2021-03-31	£500,429	£477,805	£98,559	16

Trustees

Name	Role	Appointed
Lucy Reynolds	Chair	2019-01-02
Anthony James Neal		2022-12-20
Christopher Luke Hopkins		2025-12-08
Nicholas Sinclair Mr		2023-09-07
Tanya Beth Rowlands		2022-12-20

DISABILITY NORTH

England & Wales - Charity number 514733

Accounts

CHARITY REGISTRATION NUMBER: 514733
COMPANY REGISTRATION NUMBER: 1781525

Disability North
Company Limited by Guarantee
Financial Statements
31 March 2025

STEPHENSON COATES AUDIT LIMITED

Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

Disability North

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Disability North

Company Limited by Guarantee

Executive Committee's Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The Executive Committee, 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 2025.

Reference and administrative details

Registered charity name	Disability North
Charity registration number	514733
Company registration number	1781525
Principal office and registered office	The Dene Centre Castles Farm Road Newcastle upon Tyne NE3 1PH
Chief Executive Officer	Vici Richardson
The trustees	L Reynolds (Chair) G Hunter K Morris A Neal T Rowlands N Sinclair
Independent Examiner	Stephenson Coates Audit Limited Chartered Accountants & Statutory Auditor West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD
Bankers	Lloyds TSB PO Box 8 High Street, Gosforth Newcastle upon Tyne NE3 1JQ Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB
Solicitors	Sintons Law Barrack Road Newcastle upon Tyne NE4 6DB

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Chief Executive Officer foreword

I am pleased to present the Annual Accounts for Disability North. This year has been one of both challenge and determination, as demand for our advice, advocacy, and independent living support continues to grow. Throughout, our commitment to empower disabled people has remained at the heart of everything we do.

These accounts reflect our careful stewardship of resources and our continued focus on sustainability. We are proud to have delivered high-quality, user-led services while strengthening partnerships across the region and championing greater inclusion and accessibility.

My thanks go to our staff, volunteers, trustees, and supporters, whose dedication makes our work possible. We continue to create opportunities, break down barriers, and support disabled people to live full and independent lives.

Vici Richardson
Chief Executive Officer
8 December 2025

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2025. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

- to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- to promote and support research of social welfare issues related to disability and to publish the results of such research.

Aims and Activities

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

Objectives for the Year Under Review 2024-2025

During the year under review, Disability North focused on beginning the implementation of our new five-year Strategic Plan (2024–2029). This plan is built around four strategic priorities:

Priority 1: Redevelopment of the Dene Centre

Priority 2: Financial Stability, including progress toward accreditation as a Real Living Wage employer

Priority 3: Amplifying the Voices of Disabled People across the region

Priority 4: Establishing Disability North as a recognised centre of excellence for information, advice, and support on all aspects of disability

These priorities directly support our revised Mission statements

Promote inclusion, independence, choice, and control for all disabled people.

Enable all disabled people to lead the fulfilling life that they choose.

Engage with policy makers and networks to get loud, make change, share lived experiences at local and national level and be a hub for everything connected with disability.

Remove societal barriers hindering access to opportunities in employment, education, volunteering, and healthcare.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES *(continued)*

To achieve these objectives, significant activities during the year included:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard and, where possible, increase funding streams.
- Disability North continued to explore new opportunities for income generation and long-term financial sustainability.
- Securing funds for building refurbishment, including roof replacement works at The Dene Centre.
- Maintaining the delivery of high-quality information and advice, fulfilling all requirements of our funders and meeting ongoing demand.
- Expanding Inclusion and Engagement work, strengthening partnerships and developing new collaborations across the region.
- With continued Skills for Care funding, Disability North extended its Personal Assistant (PA) training offer across the North East.
- Developing new training in inclusive employment and expanding our access audit offer.
- The CEO continued to represent Disability North on national and local networks, ensuring the lived experiences of disabled people influence policy and practice.

Public Benefit

Disability North's mission is to promote inclusion, independence, and choice for disabled people. The public benefits are clear and wide-reaching:

- Reducing discrimination and removing barriers, contributing to a fairer and more equal society.
- Promoting independent living, enabling people to have more control over their lives.
- Providing choice and support through accessible advice and information on health and social care.
- Alleviating poverty by helping individuals make informed decisions, particularly in welfare rights and community care.

Summary of Achievements and Performance (2024–2025)

During 2024–2025, Disability North:

- Supported nearly 7,000 disabled people and carers across all services.
- Enabled access to £11.8 million in benefits.
- Expanded Direct Payment and Payroll services regionally.
- Embedded our revised mission and values across all staff and programmes.
- Strengthened digital infrastructure, research partnerships, and policy influence.
- Began the refurbishment of The Dene Centre, an ambitious multi-year project.
- Diversified income streams and developed new sustainable activities.
- Created a volunteer and work placement programme for disabled young people.
- Continued to meet all outcomes with charitable and statutory funders.
- Increased training and outreach across the region.

Together, these achievements demonstrate strong progress toward our 2024–2029 Strategic Objective, embedding inclusion, choice, and control while ensuring long-term organisational sustainability and impact.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

Our core work continues to centre on advice and support covering welfare benefits, direct payments, and independent living issues. These services are funded through a mix of charitable grants, commissioned contracts, and income-generating services.

In 2024–2025, with support from The Newcastle Fund, we piloted a project offering peer support, work experience, and wellbeing activities for disabled young people.

Positive outcomes and improvements to disabled peoples lives are central to what we do and during 2024 – 2025 our evaluation data shows consistently high satisfaction and improved outcomes.

- 100% Satisfied with appointment system
- 100% Satisfied with help and information given
- 93.5% Gained financially from help given
- 96.5% Made difference to quality of life
- 100% would recommend our volunteering programme
- 88% of people feel more confident
- 88% of people feel more positive about their situation

These outcomes reflect the positive and lasting impact of Disability North's support.

Enable all disabled people to lead the fulfilling life that they choose.

Promote inclusion, independence, choice, and control for all disabled people.

Direct Payment Support

Our Direct Payment Support Service provides one-to-one guidance to individuals managing Direct Payments and Personal Health Budgets. Having delivered this service in Newcastle for over 20 years, we now operate regionally. It is a highly personalised service provided by a team who bring both professional and lived experience to their role.

During the 24-25 financial year we supported over 500 people, with 94% rating the service as effective or very effective.

We supported the recruitment of almost 200 Personal Assistants, hosted a PA matching event with Newcastle Work and Thrive, and continued partnership work with universities and Newcastle College, where we delivered training on self-directed support.

Disability North continues to be recognised nationally as a trusted voice in self-directed support, with our CEO contributing to several national forums, enabling Disability North to feed into policy and share good practice.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Benefits Advice

Disability North's welfare benefits service provides an essential service for disabled people, their families, and carers in the North East.

Funded by the Access to Justice Foundation and Henry Smith Foundation—saw a 45% increase in referrals. In 2024–2025, we supported 4,928 disabled people and carers, securing £11.8 million in benefits.

Access to Justice funding enabled expansion into appeal and tribunal work, and delivery of training and outreach sessions to more than 40 partner organisations. We also continued to address digital exclusion as more benefits processes moved online.

Community Care Advice

We supported 75 individuals with community care advice, though service delivery was temporarily paused during the year due to capacity and recruitment challenges.

Independent Living

We responded to 1,140 requests for advice on equipment and services including personal care, household aids, mobility equipment, and accessible travel and holiday options.

Engage with policy makers and networks to get loud, make change, share lived experiences at local and national level and be a hub for everything connected with disability.

Remove societal barriers hindering access to opportunities in employment, education, volunteering, and healthcare.

Training

During 2024/2025 we extended our successful offer of Personal Assistant Training. We received funding from Skills for Care to run PA training courses alongside Good Employer sessions for those employing PAs, In collaboration with our regional partners Darlington Advice on Disability and People First Cumbria, we were able to offer our training across the Northern region.

During 2024/2025 we ran 29 Personal Assistant Courses,

Our expanded training offer includes :

- PA Training
- Training for Direct Payment employers: How to Get the Most from Having a PA.
- Courses on Disability and Inclusion for employees and managers.
- Access Audits and consultancy services.
- The Spirit of Direct Payments

We have continued to work alongside the Community Transport Association and have supported them in the co production and accessibility of their training.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Policy Influencing

Raising awareness of the issues disabled people face across the North East is a key part of our work. Our CEO continued to engage with key partners including Think Local Act Personal, Skills for Care, Disability Rights UK, Inclusion London, Disability Poverty Action Group, and the North East Combined Authority.

Highlights included:

- Contributing to national discussions on self-employment in the PA workforce, values-based recruitment, and social care workforce strategy.
- Developing the Our Voices Forum, which collaborated with the North East Ambulance Service to improve emergency experiences for power wheelchair users.
- Launching significant new policy work with Newcastle Citizens Advice, Difference North East, and national partners, contributing to the Pathways to Work consultation (continuing into 2025–2026).

Research Partnerships

Disability North remains an active partner in academic research, including:

The Transitions Project led by Professor Janice McLaughlin, exploring experiences of disabled young people. This impactful project is providing learning and evidence to help shape better services for our young people across the North East.

Collaboration with **Northumbria University** on the *Gender and Sexualities Research Project*, which produced a film highlighting how identity affects disabled young people when recruiting Personal Assistants.

The Dene Centre

Recognising that the Dene Centre building is over 40 years old, ensuring its safety and longevity has been a key focus.

During 2024–2025 we achieved:

- Replacement of the roof and installation of an accessible toilet and changing facility.
- Launch of a community garden with learners from Gateshead College, and Northumberland College and Percy Hedley Foundation. A grant from the National Garden Scheme will enable further development
- Development of inclusive arts activities with Zone 31.
- Holding regular Boccia Sessions with Active Futures, supported by Newcastle College and David Lloyd Clubs.
- Volunteering opportunities in admin, social media, payroll, and a 12-month supported internship.
- Hosting our first Inclusive Santa's Grotto, attended by over 15 children and young people.
- Continuing to operate as a Warm Welcome Hub, offering refreshments, phone charging, and access to support.
- The Dene Centre also continues to host tenants, including Liveeasy, KarePlus, A Time 2 Talk, and Age UK Gateshead.

These initiatives have strengthened community engagement, enhanced accessibility, and created meaningful opportunities for volunteers to contribute, learn and develop new skills and increase confidence for the work place.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Strategic Planning

Progress on the Strategic Plan is regularly reported by the Chief Executive Officer to the Executive Committee, ensuring governance oversight and alignment with our long-term objectives

FINANCIAL REVIEW

Financial Position

At 31 March 2025 the charity is reporting a net deficit of £199,282 (2024: surplus £34,058).

The deficit includes the cost of the replacement roof and new accessible toilet a total cost of £251,597.

Payroll services continues to be a source of revenue; income increased this year by 16.5% (2024: increase 11%).

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2025-2026). The Access to Justice Foundation will make a significant difference to the stability of our advice services.

The management team remain committed to the provision of core services within.

The charity enjoys good liquidity and has no issues meeting its liabilities when they fall due. The trustees are confident that the charity will continue to operate for at least the next twelve months.

Reserves Policy

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for free reserves equivalent to four months expenditure. Free reserves at 31 March 2025 were £273,226 (2024: £226,836), which is the unrestricted reserves excluding the fixed assets and designated reserves. Free reserves currently sit at approximately 4.5 months expenditure, which is considered to be a sufficient position for the charities financial health. Moving forward, reserves are intended to remain at this level. Designated funds of £48,000 at year-end consist of amounts remaining set aside for the roof repair of Disability North's head office.

Unrestricted reserves and restricted reserves were respectively £516,655 and £11,387 at the end of the year (2024: £715,324 and £12,000 respectively). Total reserves at 31 March 2025 show a net assets position of £528,042 (2024: £727,324).

FINANCIAL REVIEW *(continued)*

Principal Funding Sources

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission. A full list of our principal funders are documented in Note 5 of the financial statements.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

PLANS FOR THE FUTURE

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

Hire of conference room facilities

Our training room provides a reasonable priced option to hire. During 2024/2025 We continued to have regular and ad hoc bookings bringing an income stream into the charity.

Office space

Office space available to rent will be reviewed and advertised appropriately.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North. We have seen an increase of 17% and at the end of March 2025 we had a total of 665 payroll clients. Our payroll service has an excellent reputation and is a truly personalised service. This year we have begun to look at streamlining processes and further work around digitalisation and automation will take place. As one of our largest income streams we need to ensure continued capacity which is finely balanced with continuing a personalised service.

Statutory Funding

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams

Partnerships

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

PLANS FOR THE FUTURE *(continued)*

Key Drivers for the Future

Our new strategy has been shaped and influenced by the voices of the people who use our services, alongside our stakeholders, staff, and members. With the refurbishment of the Dene Centre underway and our volunteer programme firmly established, we are entering the second year of our Strategic Plan with renewed focus and momentum.

In the year ahead, Disability North will:

- Strengthen and expand partnerships, building on the new collaborations developed through the first year of the strategy.
- Influence employment and welfare reform agendas, ensuring disabled people's perspectives are represented as government initiatives such as *Get Britain Working* progress.
- Maximise use of the Dene Centre and its grounds, creating more opportunities for inclusive community activities and income-generating programmes.
- Diversify income streams through new funding sources, partnerships, and enterprise activity.
- Enhance our digital presence by improving our website, expanding our online offer, and developing a stronger social media profile.

Disability North remains committed to ensuring the voice of disabled people is heard at every level—local, regional, and national. We will continue to raise our profile across the North East, working collaboratively with statutory, voluntary, and community partners to secure long-term financial sustainability and strengthen our impact for years to come.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals (Note 17).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

Recruitment and Appointment of Executive Committee

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

Executive Committee Induction and Training

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

Organisational Structure

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

Related Parties

Details of related parties arising through third party connections with members of the Executive Committee are given in note 22 to the accounts.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Pay policy for senior staff

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

Risk Management Policy

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

Decision Making

The Board entrusts the Chief Executive with the responsibility of making day-to-day operational decisions for the charity, this involves close collaboration with the senior management team. These decisions adhere to the Financial Control Policy, Delegated Responsibilities Procedure, and align with the current operational plan and budget.

The strategic direction is established by the Board, culminating in an annual organisational plan with detailed implementation plans for each team. Matters beyond the Chief Executive's delegated remit are presented to the Board for consideration. A comprehensive bi-monthly report and financial update are prepared for the Board's review.

Executive Committee's responsibilities statement

The Executive Committee, who are also directors for the purposes of company law, are responsible for preparing the Executive Committee 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's Executive Committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee 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.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

INDEPENDENT EXAMINERS

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

The Executive Committees' annual report was approved on 8 December 2025 and signed on behalf of the Executive Committee by:

L Reynolds
Chair

Disability North

Company Limited by Guarantee

Independent Examiner's Report to the Members of Disability North

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

Responsibilities and basis of report

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

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

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

John Oswald FCA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

8 December 2025

Disability North

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	20,577	202,405	222,982	149,489
Charitable activities	6	453,589	-	453,589	431,529
Other trading activities	7	45,116	-	45,116	56,986
Investment income		6,840	-	6,840	5,114
Other income		3,000	-	3,000	3,000
Total income		<u>529,121</u>	<u>202,405</u>	<u>731,526</u>	<u>646,118</u>
Expenditure					
Expenditure on charitable activities	8	727,310	203,018	930,328	621,268
Pension liability	18	-	-	-	-
Total expenditure		<u>727,310</u>	<u>203,018</u>	<u>930,328</u>	<u>612,268</u>
Net income / (losses) on investments	14	(480)	-	(480)	208
Net income / (expenditure)		<u>(198,669)</u>	<u>(613)</u>	<u>(199,282)</u>	<u>34,058</u>
Actuarial gain on defined benefit pension scheme	18	-	-	-	-
Net movement in funds		<u>(198,669)</u>	<u>(613)</u>	<u>(199,282)</u>	<u>34,058</u>
Reconciliation of funds					
Total funds brought forward		715,324	12,000	727,324	693,266
Total funds carried forward	19,20	<u>516,655</u>	<u>11,387</u>	<u>528,042</u>	<u>727,324</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 page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Balance Sheet

31 March 2025

		2025	2024
		£	£
Fixed assets			
Tangible fixed assets	13	170,052	174,630
Investments	14	25,377	25,857
		<u>195,429</u>	<u>200,488</u>
Current assets			
Stock		-	-
Debtors	15	114,065	84,212
Cash at bank and in hand		328,452	561,439
		<u>442,517</u>	<u>645,651</u>
Liabilities			
Creditors: amounts falling due within one year	16	(109,904)	(118,815)
Net current assets		<u>332,613</u>	<u>526,836</u>
Total assets less current liabilities		<u>528,042</u>	<u>727,324</u>
Net assets		<u>528,042</u>	<u>727,324</u>
Funds of the charity			
Unrestricted funds		516,655	715,324
Restricted funds		11,387	12,000
	19,		
Total charity funds	20	<u>528,042</u>	<u>727,324</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These financial statements were approved by the Executive Committee and authorised for issue on 8 December 2025, and are signed on behalf of the Executive Committee by:

L Reynolds
Chair

Company registration number - 1781525

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net deficit	(199,282)	34,058
<i>Adjustments for:</i>		
Depreciation charges	11,220	12,323
(Gain) / loss on investment	480	(208)
Interest received	(6,840)	(5,114)
<i>Changes in:</i>		
Trade and other debtors	(29,853)	296,589
Trade and other creditors	(8,910)	81,520
Cash generated from operations	<u>(233,186)</u>	<u>419,168</u>
Net cash from operating activities	<u>(233,186)</u>	<u>419,168</u>
Cash flows from investing activities		
Payments for the acquisition of tangible fixed assets	(6,642)	(4,662)
Interest received	<u>6,280</u>	<u>5,114</u>
Net cash used in investing activities	<u>198</u>	<u>452</u>
Net increase / (decrease) in cash and cash equivalents	232,987	419,620
Cash and cash equivalents at beginning of year	<u>561,439</u>	<u>141,819</u>
Cash and cash equivalents at end of year	<u>328,452</u>	<u>561,439</u>

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is 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 The Dene Centre, Castles Farm Road, Newcastle Upon Tyne, Tyne and Wear, NE3 1PH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

3. Accounting policies

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

Basis of preparation

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Going concern

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that there are no material uncertainties about the charity's ability to continue, and they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the funder, donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

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

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

3. Accounting policies (*continued*)

Income (*continued*)

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate.

Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

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

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Expenditure on charitable activities includes the costs of providing specialist care and support, community services, research and other activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	Over the period of the lease
Leasehold buildings	Reducing balance over 40 years
Furniture and equipment	Reducing balance over 1 to 10 years

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

3. Accounting policies (*continued*)

Investments

Fixed asset investments are stated at market value.

Current assets

Amounts owing to the charity at 31 March in respect of grants and service level agreement income are shown as debtors less provisions for amounts that may prove uncollectible. Short term deposits represent cash held on deposit at the bank. Cash at bank and in hand represents bank balances at close of business on 31 March.

Creditors

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

Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SOFA.

Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Limited by guarantee

Disability North is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Donations	14,670	-	14,670	8,318
<i>Grants</i>				
The Henry Smith Charity	-	60,000	60,000	60,000
Julia and Hans Rausing		-	-	48,000
Skills for Care		17,988	17,988	11,920
The Access to Justice Foundation (ILTA) *	-	99,717	99,717	8,126
Digital Inclusion project		-	-	6,625
St James Place		-	-	4,000
Tyne Charitable grant	2,000	-	2,000	2,000
Other	250	-	250	500
Hadrian Trust	1,000	-	1,000	-
Newcastle City Council	-	25,000	25,000	-
Newcastle Round Table	2,656	-	-	-
Connected Voice	-	-	-	-
Together Fund	-	-	-	-
Newcastle Hospitals NHS Foundation Trust	-	-	-	-
	<hr/> 20,577	<hr/> 202,405	<hr/> 222,982	<hr/> 149,489

* Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

6. Charitable activities

	Unrestricted £	Restricted £	2025 £	2024 £
Contractual payments	266,932	-	266,932	254,516
Sale of goods and services	186,956	-	186,956	177,014
	<hr/> 453,589	<hr/> -	<hr/> 453,589	<hr/> 431,529

7. Other trading activities

	Unrestricted £	Restricted £	2025 £	2024 £
Fundraising events	-	-	-	1,424
Rent and room hire	45,116	-	45,116	55,562
	<hr/> 56,986	<hr/> -	<hr/> 56,986	<hr/> 56,986

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

8. Charitable Activities Costs

	Activities undertaken directly £	Support costs £	2025 £	2024 £
Independent living	347,901	354,662	702,563	462,371
Benefit, advice and support	112,787	114,979	227,765	149,897
	460,688	469,640	930,328	612,268

9. Support Costs

	2025 £	2024 £
Salaries	59,038	50,435
Water rates	4,703	2,412
Electricity & Gas	11,866	6,636
Insurance	3,460	3,079
Repairs & Maintenance	306,894	16,479
Cleaning	13,224	11,473
Telephone	8,694	1,288
Photocopying, postage, printing & stationary	18,025	4,976
Training, travel & entertaining	3,090	2,207
Publicity, marketing & advertising	600	3,928
Professional fees	6,600	7,979
Bank charges	4,492	2,530
Depreciation	11,220	12,323
Sundry	9,886	6,656
Irrecoverable VAT	4,764	-
Governance costs (note 11)	3,084	2,915
	469,640	135,315

10. Net movement in funds

Net movement in funds is stated after charging:

	2025 £	2024 £
Independent examiner's remuneration	3,207	2,915
Depreciation	11,220	12,323

11. Executive committee remuneration, benefits, expenses and governance costs

There were no executive committee remuneration or other benefits for the year ended 31 March 2025 (2024: Nil). Executive committees expenses paid for the year ended 31 March 2025 was £Nil (2024: Nil).

Governance costs were limited to the cost of the independent examination, which is disclosed in Note 10.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

12. Staff costs

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

	2025 £	2024 £
Gross Wages and Salaries	442,234	395,262
Employers National Insurance	30,387	24,822
Employers Pension	11,048	10,341
	<u>483,668</u>	<u>430,425</u>

The average number of employees during the year was 21 (2024: 21) with all employee time involved in providing either direct charitable services, support to the governance of the charity or support services to charitable activities. No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The Key Management Personnel of the charity comprises the Executive Committee, the Chief Executive Officer and Senior Managers. The total employee benefits of the Key Management Personnel of the Charity was £147,595 (2024: £126,088).

13. Tangible fixed assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2024	50,847	687,335	41,229	779,411
Additions	-	-	6,642	6,642
At 31 March 2025	<u>50,847</u>	<u>687,335</u>	<u>47,871</u>	<u>786,053</u>
Depreciation				
At 1 April 2024	9,681	562,390	32,710	604,781
Charge for year	484	6,247	4,489	11,220
At 31 March 2025	<u>10,165</u>	<u>568,637</u>	<u>37,199</u>	<u>616,001</u>
Net Book Value				
At 31 March 2025	<u>40,682</u>	<u>118,698</u>	<u>10,672</u>	<u>170,052</u>
<i>At 31 March 2024</i>	<u>41,166</u>	<u>124,945</u>	<u>8,519</u>	<u>174,630</u>

All tangible fixed assets are held for the purposes of the charity.
Parts of the building are let to organisations with related objectives.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

14. Fixed asset investments

	2025	2024
	£	£
UK managed bond	25,377	25,857
UK managed bond	£	
At 1 April 2024	25,857	
Unrealised loss	(480)	
At 31 March 2025	<u>25,377</u>	
Historical cost	<u>24,442</u>	

15. Debtors

	2025	2024
	£	£
Trade debtors	110,250	69,086
Other debtors	3,815	15,126
	<u>114,065</u>	<u>84,212</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,549	382
Taxation and social security	4,319	17,397
Accruals and deferred income	96,905	96,905
Other creditors	4,130	4,130
	<u>109,904</u>	<u>118,005</u>

Included within accruals and deferred income is £91,591 (2024: £91,591) of deferred income that will be released in full in FY 2026. This is the Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players. The work is being completed March 25 - Feb 26.

17. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

<u>Holding account</u>	£
At 1 April 2024	2,543,950
Income	8,200,592
Expenditure	<u>(8,647,520)</u>
At 31 March 2025	<u>2,097,021</u>

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

18. Pensions and other post-retirement benefits

Defined contribution plans

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £11,048 (2024 - £10,341) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees have previously belonged to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This was a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

19. Analysis of charitable funds

	At 1 April 2024	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2025
	£	£	£	£	£	£
Unrestricted						
General	427,324	529,121	(487,310)	(480)		468,655
Designated*	288,000	-	(240,000)	-		48,000
	<hr/>					
	715,324	529,121	(727,310)	(480)	-	516,655
Restricted						
The Henry Smith Charity	-	60,000	(60,000)	-	-	-
Julia and Hans Rausing	8,000	-	(8,000)	-	-	-
Skills for Care	-	17,688	(17,581)	-	-	107
The Access to Justice Fund (ILTA) ^	-	99,717	(99,717)	-	-	-
St James Place	4,000	-	(4,000)	-	-	-
Newcastle City Council	-	25,000	(13,720)	-	-	11,280
	<hr/>					
	12,000	202,405	(203,018)	-	-	11,387
	<hr/>					
	727,324	646,118	(930,328)	(480)	-	528,042

* Designated funds are the amounts ring-fenced for repairs to the roof at the Dene Centre.

^ Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

19. Analysis of charitable funds (continued)

Prior year comparatives:

	At 1 April 2023	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2024
	£	£	£	£	£	£
Unrestricted						
General	433,266	513,572	(461,722)	208	(58,000)	427,324
Designated*	230,000	-	-	-	58,000	230,000
	<u>663,266</u>	<u>513,572</u>	<u>(461,722)</u>	<u>208</u>	<u>-</u>	<u>715,324</u>
Restricted						
The Henry Smith Charity	30,000	60,000	(90,000)	-	-	-
Julia and Hans Rausing	-	48,000	(40,000)	-	-	8,000
Skills for Care	-	11,920	(11,920)	-	-	-
The Access to Justice Fund (ILTA) ^	-	8,126	(8,126)	-	-	-
St James Place	-	4,000	-	-	-	4,000
Other	-	500	(500)	-	-	-
	<u>30,000</u>	<u>132,546</u>	<u>(150,546)</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
	<u>693,266</u>	<u>646,118</u>	<u>(612,268)</u>	<u>208</u>	<u>-</u>	<u>727,324</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Tangible fixed assets	170,052	-	170,052	174,630
Investments	25,377	-	25,377	25,857
Current assets	431,130	11,387	442,517	645,651
Current liabilities	(109,904)	-	(109,904)	(118,815)
Net assets	<u>516,655</u>	<u>11,387</u>	<u>528,042</u>	<u>727,324</u>

21. Lease commitments

Total future minimum lease payments under non-cancellable operating leases:

	2025 £	2024 £
Due not later than one year	4,400	4,400
Due later than one year and not later than five years	5,500	9,900

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

22. Related parties

There were no related party transactions in the current year.

DISABILITY NORTH

England & Wales - Charity number 514733

Accounts

CHARITY REGISTRATION NUMBER: 514733
COMPANY REGISTRATION NUMBER: 1781525

Disability North
Company Limited by Guarantee
Financial Statements
31 March 2024

STEPHENSON COATES AUDIT LIMITED

Chartered Accountants & Statutory Auditor

West 2, Asama Court

Newcastle Business Park

Newcastle upon Tyne

NE4 7YD

Disability North

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Disability North

Company Limited by Guarantee

Executive Committee's Report (Incorporating the Directors' Report)

Year ended 31 March 2024

The Executive Committee, 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 2024.

Reference and administrative details

Registered charity name	Disability North	
Charity registration number	514733	
Company registration number	1781525	
Principal office and registered office	The Dene Centre Castles Farm Road Newcastle upon Tyne NE3 1PH	
Chief Executive Officer	Vici Richardson	
The trustees	L Reynolds (Chair) G Hunter K Morris A Neal T Rowlands L Pritchard (Resigned 12 December 2023) N Sinclair (Appointed 12 December 2023)	
Independent Examiner	Stephenson Coates Audit Limited Chartered Accountants & Statutory Auditor West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD	
Bankers	Lloyds TSB PO Box 8 High Street, Gosforth Newcastle upon Tyne NE3 1JQ Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB	
Solicitors	Sintons Law Barrack Road Newcastle upon Tyne NE4 6DB	

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Chief Executive Officer foreword

The financial year 2024 has been an incredibly busy year. Demand for our support continues to rise. Alongside others in the voluntary sector, we strive to address the gaps in support created by austerity. As in previous years, our three main services have not only met but exceeded all objectives and targets set by the board and our funders. Our satisfaction and impact surveys demonstrate the profound difference our support makes.

We continue to listen to people's stories, which highlight the challenges faced with financial inclusion, accessing quality care and support, and securing good employment opportunities. Unfortunately, in 2024, lack of access and inclusion remain barriers to living a good and equal life. As a user-led organisation, we are guided by our community, which necessitates adapting and evolving our offer. During 2023-2024, we have enhanced our training for employers and organisations on what good inclusive employment looks like, conducted disability awareness training, and performed access audits. We are encouraged to see businesses and voluntary organisations working with us to ensure barriers to access and inclusion are removed across our region.

One of the highlights of the financial year 2024 was the successful tender for the Newcastle City Council Direct Payment Support Service. Having started my journey within Disability North in the Direct Payment Team, this is a service I am deeply passionate about. My own experience as a direct payment employer has given me invaluable insight into the significant difference that good self-directed support can make to independence and living a full life. We are delighted to once again be Newcastle City Council's Direct Payment Support Service provider.

The financial year 2024 marks the final year of our five-year strategy. It has been an opportunity to reflect on our challenges and achievements while looking forward to our goals for the next five years. In September 2023, we paid tribute to Donald Dempsey, a founding member of Newcastle Council for the Disabled, the original name of Disability North. Donald and his team were fundamental in securing the first purpose-built centre of excellence for the northern region, leading to the construction and official opening of the Dene Centre in 1985.

There is a saying about standing on the shoulders of giants, and Disability North would not be where it is today without the strong foundations laid by pioneers like Donald and many others who have played their part in founding, leading, and working with the organisation over the past 50 years. With a majority of disabled individuals leading our executive board and a committed team, many of whom bring their lived experiences to the organisation, we can focus on the issues that matter most to our community as we continue our mission to promote choice, control, and independence in everything we do.

As we move into 2024-2025 and launch our new five-year strategy, we remain committed to working with our members, stakeholders, and funders. We will continue to be an active voice for change, advocating for a rights-based approach to system improvement and robust local support.

Our vision of choice, control, and independence remains a golden thread throughout all the support we provide. These values, embodied by our staff, ensure that the voice of lived experience is amplified at both local and national levels.

Over the past 12 months, we have collaborated with some incredible funders, without whom none of this would be possible. The Disability North staff team is among the most incredible teams I have ever worked alongside, and without them, we could not achieve our goals. Despite the uncertain and challenging times we face, I am excited to see where the next five years will take us, building on the remarkable work of the past 50 years.

Vici Richardson
Chief Executive Officer
7 November 2024

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2024. The financial statements are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

- to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- to promote and support research of social welfare issues related to disability and to publish the results of such research.

Aims and Activities

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

For the year under review the main objectives were to:

- Prepare and finalise the next five year strategic plan 2024-2029
- Continue to use the results of evaluations and consultations to consolidate existing funding streams and develop new ones to cover the activities and management of Disability North.
- Ensure that all services funded on a contractual basis with statutory agencies and charitable funders deliver services with effectiveness, efficiency and quality to satisfy both our service users, statutory and charitable funders.
- Ensure smooth transition and implementation of Newcastle City Council Direct Payment Support Service
- Continue to explore opportunities to maintain and enhance Disability North's reputation as being one of the region's leading resources for information, advice and support on all aspects of disability.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES *(continued)*

The significant activities to achieve those objectives were:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard statutory funding streams where possible and identify opportunities for increases in funding where appropriate.
- The Chief Executive (in consultation with the Board) engaged in work with staff, stakeholders and the community to prepare the five year strategic plan for 2024-2029. This included a perception audit, and survey which went out to members, stakeholders and the wider community.
- Disability North continued to explore opportunities with the aim of increasing funding and income generation for Disability North.
- Our independent Direct Payment Support service and Community Care and Advice service went into its fourth year, continuing to build on the success of the last three years. There was a smooth transition as we took on the contract for Newcastle City Councils Direct Payment Support and increased our staff team as a result.
- The Disability North Service Team continued to provide high quality information and advice services to meet the demand of service users and to fulfil the requirements of statutory and charitable funders.
- We continued to work with local partners, to market and raise awareness of the role of a Personal Assistant training. Due to funding from Skills for Care we were able to offer this training at no charge and to increase the number of courses on offer.
- Developed and began to market our wider training on inclusive employment and offer of access audits.
- The Chief Executive Officer continued to be a voice on numerous national and local networks, ensuring that issues our communities are facing are raised and the voice of lived experience is heard in order to influence policy.

Public Benefit

Disability North's mission is to promote inclusion, independence and choice for disabled people. The benefits to the general public are clearly identifiable. Our services, available to disabled people of all ages are:

- Help to reduce discrimination and remove barriers for disabled people whilst contributing towards creating a fairer and more equal society for all;
- Promote independent living so disabled people can have more control over how they manage their lives;
- Provide choice to disabled people and their carers and families by giving advice, information and support in all areas of their health and social care needs;
- Our services help to alleviate poverty by assisting people to make the best value choices in relation to social care and significantly in the areas of welfare rights and community care.

During the year 2023/24

- We supported 3,401 disabled people and their carers in obtaining benefits to the ongoing value of approximately £11,785,872.
- Disability North has supported over 400 individuals via our direct payment support service and 132 individuals via the community care advice project.
- The work we have supported on disability related expenditure appeals has reduced individual's care charges by a collective £12,619 over the period.
- Our Independent Direct Payment Support Service successful continued into the third year of this service.
- Our Inclusion and Engagement Lead has worked with 28 different organisations, carried out three access audits and delivered 37 PA training courses.
- Our team deliver quality support always with the person at the centre. We have a high retention within our staff team, they work hard to manage increasing workloads and to offer a demand led service to beneficiaries.
- We were delighted to have our accreditation award from Advice Standard Alliance renewed following our audit in February 2024.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES (continued)

- All statutory and charitable funders were very satisfied with the services provided and the performance monitoring reports submitted throughout the year. Targets in relation to activity for the year under review were exceeded.
- Payroll and Payroll Plus has continued to expand and provides a substantial additional income stream.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities Disability North Service Team

The Disability North Service Team provides information, advice, and guidance on a wide range of disability issues. The service is funded by the statutory sector and charitable grants, supplemented by income generated by fundraising and income generated services.

Feedback from our evaluation process shows that people we have supported are:

- 100% Satisfied with appointment system
- 100% Satisfied with help and information given
- 92% Gained financially from help given
- 94% Made a difference to quality of life

This highlight the positive outcomes experienced by disabled people and their family as a result of our support.

Comparison to support delivered in 2023:

Support and advice in claiming benefits: Increase of 39.90%

Independent living: Increase of 52.51%

Community Care advice: Increase of 12.82%

Delivered PA training sessions: Increase of 208.33%

Individuals attended PA training courses: Increase of 161.27%

Benefit awards obtained increase of: 71%

Care charges reduced increase of: 33%

Our Independent Direct Payment Support Service

Our independent direct payment support service provides one-to-one support to individuals managing Direct Payments and Personal Health Budgets. We have been providing Direct Payment Support for 20 years in Newcastle. Since 2020 we have offered this throughout the whole region. The support we offer includes recruiting personal assistants, managing budgets along with advice and support throughout the process. It is a highly personalised service.

During the 23-24 financial year we supported 418 people with their direct payments/personal health budgets. Personal Assistant recruitment continues to be a challenge as it is across the whole of the social care sector. Our team continue to look at creative ways to raise the profile of the role of the Personal Assistant, including attending many job fayres, using social media effectively, working with universities, as well as looking at better digital options for making applications. We have a strong partnership with Newcastle College and have been able to attend sessions to raise awareness of the role of the PA and deliver specific training to their learners on self-directed support. Despite these challenges our team supported recruitment of 267 Personal Assistants.

Over the last 12 months we have continued to raise awareness of the team's expertise and have become a leading, trusted voice in self-directed support. Our Chief Executive sits on a number of national forums enabling Disability North to feed into policy and share good practice.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

Community Care Advice

We have worked with 132 individuals supporting on community care advice issues. Specifically, 15 individuals have been supported to with their Disability Related Expenditure assessment resulting in £16,763 reduction of care charges.

Independent Living

The varied advice Disability North offers on Independent Living is an important service for the region's disabled people. In the 2023-2024 financial year Disability North responded to 941 requests for advice covering a wide range of equipment and services including: personal care, household items, wheelchairs, scooters, grants and accessible holidays.

Benefits Advice

Disability North's welfare benefits advisors provide an essential service for disabled people, their families, and carers in the North East. We are delighted to be working with Access to Justice Foundation over the next five years to expand our team, along with the Henry Smith Foundation with whom we are entering the third year of funding. The team have continued to exceed funding targets.

During the 2023-2024 staff have continued to keep training up to date, deliver outreach sessions to over 300 people and ensure a responsive personalised service despite the rise in demand.

The team have supported 3,401 disabled people gain almost £12,000,000 worth of benefits, allowing greater opportunities in relation to inclusion and independence.

Many of the individuals have needed help with digital skills to claim online benefits such as Universal Credit and make online applications. There has also been a shift to online applications for Personal Independence Payment and the Blue Badge scheme. We expect to see the support needed for digital inclusion to be a key component of this work.

Training

During 2023/2024 we have established our successful training offer for Personal Assistant Training. We received funding from Skills for Care to run PA training courses alongside Good Employer sessions for those employing Personal Assistants.

During 2023/2024 we have run 34 Personal Assistant Courses, introducing 371 people to the role of a PA. We are really pleased to be working alongside the Community Transport Association and have supported them with the refreshing of training materials and next year will be working with them to co-produce further training.

Our training offer now includes:

- PA Training
- How to get the most from having a PA
- Disability and Inclusion – (Customers and Employees)
- Disability and Inclusion for Managers
- Ability to offer Access Audits / and Consultancy

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Policy Influencing

Our Chief Executive Officer continues to work closely with partner organisations such as Think Local Act Personal, Skills For Care, National Direct Payment Forum, Disability Rights UK, Inclusion London, Disability Poverty Action Group, Newcastle Voluntary Advisory Group and North of Tyne Combined Authority.

Raising awareness of the issues disabled people face across the North East is a key part of our work, highlighting challenges those who draw on care and support face in self-directing their support and showing best practice. This year we have been involved with the work around self-employment in the Personal Assistant workforce, what does a good direct payment look like and work around values in the new care workforce pathway.

We have continued to engage with the Department of Health and Social Care in work around the social care workforce strategy. We continued to host the Northumberland Parent Carer Forum, which is enabling a strong parent carer voice to their Local Authority.

Our Chief Executive spoke at an event focusing on good transitions which aims to share good practice across the region and open up discussions on ensuring consistency and facilitating good transitions for our disabled young people.

We hosted a roundtable with the child poverty commission to look at issues across the region for households who have at least one disabled family member.

We hosted a Bank of England Community Forum meeting to highlight issues facing disabled people in the North East related to cost of living and finances.

Research

Disability North is part of the Project Advisory Group for a research project led by Professor Janice McLaughlin looking at transitions experiences of disabled young people. We hope that we can take some of the learning from this to help shape better services for our young people across the North East.

We have continued to partner with Northumbria University on the Gender and Sexualities Research project looking at how identity affects disabled young people when recruiting Personal Assistants. This year we worked with them on putting together a film which highlighted the findings from the project.

Disability North (The Dene Centre)

The Executive Committee acknowledges that the Dene Centre building is over 30 years old and that its infrastructure including electrical systems and the general building structure must be monitored for significant deterioration or operational failure.

The new board of trustees along with the new Chief Executive have had a priority focus on ensuring the longevity of the building, as well as exploring a community hub facility. Stage 1 of this approach was to secure funding for a new roof and to explore the provision of a changing places facility within the building. It was hoped that work would start early 2024 but due to a lack of availability of suitable contractors this has now been pushed back to summer 2024. Our changing places facility will be in place by summer 2024.

Our building has undergone an energy efficiency audit and we will look at how we can implement the recommendations into our building improvement work.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Disability North continues to rent out space within the Dene Centre to a variety of tenants. Tenants up to 31 March 2024 include: Liveasy, KarePlus, A Time 2 Talk and Age UK Gateshead. Learning for Life Post 16 SEND provision. North East Mobility have a regular booking and use of our outdoor mobility track for their mobility assessments.

During 2023 we received funding from Newcastle City Council to use one of our empty rooms as a warm space. Funds were used to repurpose the room and we were able to provide hot drinks, knit and natter sessions, along with welfare benefits advice.

Strategic Planning

The Chief Executive Officer regularly reports on progress to the Executive Committee.

FINANCIAL REVIEW

Financial Position

At 31 March 2024 the charity is reporting a net surplus of £34,058 (2023: deficit £75,939).

Payroll services continue to be a source of revenue; income has remained stable. The income generated by our Newcastle service increased by 11%, however, due to lack of capacity we were unable to take on further customers from our York service and this decreased by 40%. We have built further capacity for this service and expect an increase in 24/25.

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2024-2025). A five year funding award from The Access to Justice Foundation will make a significant difference to the stability of our advice services.

The management team remain committed to the provision of core services within budget.

The charity enjoys good liquidity and has no issues meeting its liabilities when they fall due. The trustees are confident that the charity will continue to operate for at least the next twelve months.

Reserves Policy

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for free reserves equivalent to four months expenditure. Free reserves at 31 March 2024 were £252,694 (2023: £250,975), which is the unrestricted reserves excluding the fixed assets and designated reserves. Free reserves currently sit at approximately 4.5 months expenditure, which is considered to be a sufficient position for the charities financial health. Moving forward, reserves are intended to remain at this level. Designated funds of £288,000 at year-end consist of amounts set aside for the roof repair of Disability North's head office.

Unrestricted reserves and restricted reserves were respectively £715,324 and £12,000 at the end of the year (2023: £663,266 and £30,000 respectively). Total reserves at 31 March 2024 show a net assets position of £727,324 (2023: £693,266).

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

FINANCIAL REVIEW (continued)

Principal Funding Sources

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission. A full list of our principal funders are documented in Note 5 of the financial statements.

PLANS FOR THE FUTURE

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

Post balance sheet events

See note 24 of the financial statements.

Hire of conference room facilities

Our training room provides a reasonable priced option to hire. During 2023/2024 we continue to have regular and ad hoc bookings bringing an income stream into the charity.

Office space

Office space available to rent will be reviewed and advertised appropriately.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North.

At the end of March 2024 we had a total of 568 payroll clients. Our payroll service has an excellent reputation and is a truly personalised service. There is a need to look at streamlining some of the work, digitalising it and building capacity within in the team as we currently are nearing capacity.

Statutory Funding

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams. One such funding stream was the tender for the Direct Payment Support Contract. Our Chief Executive Officer put in a tender for this contract, which was one we successfully held for 17 years before it was retendered in 2020. We are delighted that the bid submitted early 2023 was successful and we have had a successful first year of this contract.

We have secured continued funding for 2023/2024 via the Integrated Care Board which contributes to our independent living service and welfare benefit advice services.

Partnerships

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

PLANS FOR THE FUTURE *(continued)*

Key drivers for the future

The executive committee extended the current strategy into 2023/2024 in order to work on a new 5 year strategy for April 2024. This new strategy has been shaped and influenced by those who use our services, stakeholders, staff and members. Refurbishing the building will begin post year end (see Note 24) and we will be looking at activities that we can run from the centre, making use of our building and grounds. There is a need to look at diversifying income, looking at our digital offer to enhance what we do as well as improving our website and social media presence.

Personalisation, social care crisis, the cost of living crisis, the ageing population and austerity are all continuing themes on the health and social care agenda. The political landscape is changing with a new government, the New North East Combined Authority. Disability North needs to ensure it is well placed to take advantage of all potential opportunities, and to ensure the voice of disabled people is heard at every level. We will work towards raising our profile in the region and ensuring long term financial stability.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals (Note 17).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

Recruitment and Appointment of Executive Committee

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

Executive Committee Induction and Training

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

Organisational Structure

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

Related Parties

Details of related parties arising through third party connections with members of the Executive Committee are given in note 22 to the accounts.

Pay policy for senior staff

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management Policy

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

Decision Making

The Board entrusts the Chief Executive with the responsibility of making day-to-day operational decisions for the charity, this involves close collaboration with the senior management team. These decisions adhere to the Financial Control Policy, Delegated Responsibilities Procedure, and align with the current operational plan and budget.

The strategic direction is established by the Board, culminating in an annual organisational plan with detailed implementation plans for each team. Matters beyond the Chief Executive's delegated remit are presented to the Board for consideration. A comprehensive bi-monthly report and financial update are prepared for the Board's review.

Executive Committee's responsibilities statement

The Executive Committee, who are also directors for the purposes of company law, are responsible for preparing the Executive Committee 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's Executive Committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee 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.

INDEPENDENT EXAMINER

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

The Executive Committees' annual report was approved on 7 November 2024 and signed on behalf of the Executive Committee by:

L Reynolds
Chair

Disability North

Company Limited by Guarantee

Independent Examiner's Report to the Members of Disability North

Year ended 31 March 2024

I report on the financial statements for the year ended 31 March 2024, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

Responsibilities and basis of report

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

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

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

John Oswald BA FCA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

7 November 2024

Disability North

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	16,943	132,546	149,489	126,031
Charitable activities	6	431,529	-	431,529	257,416
Other trading activities	7	56,986	-	56,986	64,101
Investment income		5,114	-	5,114	1,407
Other income		3,000	-	3,000	3,074
Total income		<u>513,572</u>	<u>132,546</u>	<u>646,118</u>	<u>452,029</u>
Expenditure					
Expenditure on charitable activities	8	461,722	150,546	612,268	512,866
Pension liability	18	-	-	-	13,117
Total expenditure		<u>461,722</u>	<u>150,546</u>	<u>612,268</u>	<u>525,983</u>
Net gain /(loss) on investments	14	208	-	208	(1,985)
Net income / (expenditure)		<u>52,058</u>	<u>(18,000)</u>	<u>34,058</u>	<u>(75,939)</u>
Actuarial gain on defined benefit pension scheme	18	-	-	-	628,445
Net movement in funds		<u>52,058</u>	<u>(18,000)</u>	<u>34,058</u>	<u>552,506</u>
Reconciliation of funds					
Total funds brought forward		663,266	30,000	693,266	140,760
Total funds carried forward	19,20	<u>715,324</u>	<u>12,000</u>	<u>727,324</u>	<u>693,266</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 page 17 - 25 form part of these financial statements.

Disability North

Company Limited by Guarantee

Balance Sheet

31 March 2024

		2024	2023
		£	£
Fixed assets			
Tangible fixed assets	13	174,630	182,291
Investments	14	25,857	25,649
		<u>200,488</u>	<u>207,940</u>
Current assets			
Stock		-	300
Debtors	15	84,212	380,801
Cash at bank and in hand		561,439	141,819
		<u>645,651</u>	<u>522,920</u>
Liabilities			
Creditors: amounts falling due within one year	16	(118,815)	(37,594)
Net current assets		<u>526,836</u>	<u>485,326</u>
Total assets less current liabilities		<u>727,324</u>	<u>693,266</u>
Net assets		<u>727,324</u>	<u>693,266</u>
Funds of the charity			
Unrestricted funds		715,324	663,266
Restricted funds		12,000	30,000
	19,		
Total charity funds	20	<u>727,324</u>	<u>693,266</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These financial statements were approved by the Executive Committee and authorised for issue on 7 November 2024, and are signed on behalf of the Executive Committee by:

L Reynolds
Chair

Company registration number - 1781525

The notes on page 17 - 25 form part of these financial statements.

Disability North

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	34,058	552,506
<i>Adjustments for:</i>		
Depreciation charges	12,323	10,877
(Gain) / loss on investment	(208)	1,985
Interest received	(5,114)	(1,407)
<i>Changes in:</i>		
Trade and other debtors	296,589	(271,769)
Trade and other creditors	81,520	(334,683)
Cash generated from operations	<u>419,168</u>	<u>(42,491)</u>
Net cash from operating activities	<u>419,168</u>	<u>(42,491)</u>
Cash flows from investing activities		
Payments for the acquisition of tangible fixed assets	(4,662)	-
Interest received	5,114	1,407
Net cash used in investing activities	<u>452</u>	<u>1,407</u>
Net increase / (decrease) in cash and cash equivalents	419,620	(41,084)
Cash and cash equivalents at beginning of year	141,819	182,903
Cash and cash equivalents at end of year	<u>561,439</u>	<u>141,819</u>

The notes on page 17 - 25 form part of these financial statements.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is 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 The Dene Centre, Castles Farm Road, Newcastle Upon Tyne, Tyne and Wear, NE3 1PH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

3. Accounting policies

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

Basis of preparation

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Going concern

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that there are no material uncertainties about the charity's ability to continue, and they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the funder, donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

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

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

3. Accounting policies (*continued*)

Income (*continued*)

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate.

Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

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

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Expenditure on charitable activities includes the costs of providing specialist care and support, community services, research and other activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	Over the period of the lease
Leasehold buildings	Reducing balance over 40 years
Furniture and equipment	Reducing balance over 1 to 10 years

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

3. Accounting policies (*continued*)

Investments

Fixed asset investments are stated at market value.

Current assets

Amounts owing to the charity at 31 March in respect of grants and service level agreement income are shown as debtors less provisions for amounts that may prove uncollectible. Short term deposits represent cash held on deposit at the bank. Cash at bank and in hand represents bank balances at close of business on 31 March.

Creditors

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

Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Limited by guarantee

Disability North is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Donations	7,818	500	8,318	17,751
<i>Grants</i>				
The Henry Smith Charity	-	60,000	60,000	60,000
Julia and Hans Rausing	-	48,000	48,000	-
Skills for Care	-	11,920	11,920	-
The Access to Justice Foundation (ILTA) *	-	8,126	8,126	-
Digital Inclusion project	6,625	-	6,625	-
St James Place	-	4,000	4,000	-
Tyne Charitable grant	2,000	-	2,000	-
Other	500	-	500	4,000
Garfield Weston	-	-	-	15,000
Newcastle City Council	-	-	-	6,000
ScrewFix	-	-	-	5,000
Connected Voice	-	-	-	4,000
Together Fund	-	-	-	9,280
Newcastle Hospitals NHS Foundation Trust	-	-	-	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
	16,943	132,546	149,489	126,031

* Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

6. Charitable activities

	Unrestricted £	Restricted £	2024 £	2023 £
Contractual payments	254,516	-	254,516	106,430
Sale of goods and services	177,014	-	177,014	150,986
	<hr/>	<hr/>	<hr/>	<hr/>
	431,529	-	431,529	257,416

7. Other trading activities

	Unrestricted £	Restricted £	2024 £	2023 £
Fundraising events	1,424	-	1,424	3,176
Rent and room hire	55,562	-	55,562	60,925
	<hr/>	<hr/>	<hr/>	<hr/>
	56,986	-	56,986	64,101

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

8. Charitable Activities Costs

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Independent living	360,184	102,187	462,371	387,305
Benefit, advice and support	116,769	33,128	149,897	125,561
	<hr/>	<hr/>	<hr/>	<hr/>
	476,953	135,315	612,268	512,866

9. Support Costs

	2024	2023
	£	£
Salaries	50,435	51,577
Water rates	2,412	885
Electricity & Gas	6,636	3,795
Insurance	3,079	2,713
Repairs & Maintenance	16,479	31,894
Cleaning	11,473	3,911
Telephone	1,288	2,234
Photocopying, postage, printing & stationary	4,976	10,986
Training, travel & entertaining	2,207	4,813
Publicity, marketing & advertising	3,928	12,698
Professional fees	7,979	10,535
Bank charges	2,530	895
Depreciation	12,323	10,716
Sundry	6,656	9,054
Governance costs (note 11)	2,915	2,650
	<hr/>	<hr/>
	135,315	159,356

10. Net movement in funds

Net movement in funds is stated after charging:

	2024	2023
	£	£
Independent examiner's remuneration	2,915	2,650
Depreciation	12,323	10,877

11. Executive committee remuneration, benefits, expenses and governance costs

There were no executive committee remuneration or other benefits for the year ended 31 March 2024 (2023: Nil). Executive committees expenses paid for the year ended 31 March 2024 was £Nil (2023: Nil).

Governance costs were limited to the cost of the independent examination, which is disclosed in Note 10.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

12. Staff costs

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

	2024	<i>2023</i>
	£	£
Gross Wages and Salaries	395,262	292,297
Employers National Insurance	24,822	16,459
Employers Pension	10,341	17,451
	<u>430,425</u>	<u>326,207</u>

The average number of employees during the year was 21 (2023: 16) with all employee time involved in providing either direct charitable services, support to the governance of the charity or support services to charitable activities. No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The Key Management Personnel of the charity comprises the Executive Committee, the Chief Executive Officer and Senior Managers. The total employee benefits of the Key Management Personnel of the Charity was £126,088 (2023: £128,943).

13. Tangible fixed assets

	Long leasehold land	Long leasehold buildings	Furniture & equipment	Total
Cost	£	£	£	£
At 1 April 2023	50,847	687,335	36,567	774,749
Additions	-	-	4,662	4,662
At 31 March 2024	<u>50,847</u>	<u>687,335</u>	<u>41,229</u>	<u>779,411</u>
Depreciation				
At 1 April 2023	9,197	554,581	28,680	592,458
Charge for year	484	7,809	4,030	12,323
At 31 March 2024	<u>9,681</u>	<u>562,390</u>	<u>32,710</u>	<u>604,781</u>
Net Book Value				
At 31 March 2024	<u>41,166</u>	<u>124,945</u>	<u>8,519</u>	<u>174,630</u>
<i>At 31 March 2023</i>	<u>41,650</u>	<u>132,754</u>	<u>7,887</u>	<u>182,291</u>

All tangible fixed assets are held for the purposes of the charity.
Parts of the building are let to organisations with related objectives.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

14. Fixed asset investments

	2024	2023
	£	£
UK managed bond	25,857	25,649
UK managed bond	£	
At 1 April 2023	25,649	
Unrealised gain	208	
At 31 March 2024	<u>25,857</u>	
Historical cost	<u>24,442</u>	

15. Debtors

	2024	2023
	£	£
Trade debtors	69,086	77,148
Other debtors	15,126	303,653
	<u>84,212</u>	<u>380,801</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	382	18,775
Taxation and social security	17,397	14,744
Accruals and deferred income	96,906	3,715
Other creditors	4,130	360
	<u>118,815</u>	<u>37,594</u>

Included within accruals and deferred income is £91,591 (2023: £Nil) of deferred income that will be released in full in FY 2025. This is the Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players. The work is being completed March 24 - Feb 25.

17. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

<u>Holding account</u>	£
At 1 April 2023	2,136,931
Income	8,484,510
Expenditure	<u>(8,077,491)</u>
At 31 March 2024	<u>2,543,950</u>

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

18. Pensions and other post-retirement benefits

Defined contribution plans

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £10,341 (2023 - £17,451) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees have previously belonged to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This was a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

During the prior year, the last employee of the scheme left the organisation, triggering the scheme's exit valuation. The total surplus of the scheme after exit was valued at £291,300. The amount that was charged to the statement of financial activities as the actuarial gain on revaluation was £628,445.

The surplus was received in cash by the charity in the current financial year, and accounted for as a debtor balance in the prior year.

19. Analysis of charitable funds

	At 1 April 2023	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2024
	£	£	£	£	£	£
Unrestricted						
General	433,266	513,572	(461,722)	208	(58,000)	427,324
Designated*	230,000	-	-	-	58,000	288,000
	663,266	513,572	(461,722)	208	-	715,324
Restricted						
The Henry Smith Charity	30,000	60,000	(90,000)	-	-	-
Julia and Hans Rausing	-	48,000	(40,000)	-	-	8,000
Skills for Care	-	11,920	(11,920)	-	-	-
The Access to Justice Fund (ILTA) ^	-	8,126	(8,126)	-	-	-
St James Place	-	4,000	-	-	-	4,000
Other	-	500	(500)	-	-	-
	30,000	132,546	(150,546)	-	-	12,000
	693,266	646,118	(612,268)	208	-	727,324

* Designated funds are the amounts ring-fenced for repairs to the roof at the Dene Centre. In the prior year, the estimated cost of the roof repair was £230,000. The latest estimates are now at £288,000; as such £58,000 has been designated for this work from the charities unrestricted funds in the current year. Work is planned to begin in the Summer / Autumn of 2024.

^ Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

19. Analysis of charitable funds (continued)

Prior year comparatives:

	At 1 April 2022	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2023
	£	£	£	£	£	£
Unrestricted						
General	(86,937)	358,029	(416,983)	626,460	(47,303)	433,266
Designated*	182,697	-	-	-	47,303	230,000
	95,760	358,029	(416,983)	626,460	-	663,266
Restricted						
Sir James Knott Trust	25,000	-	(25,000)	-	-	-
Newcastle City Council	20,000	6,000	(26,000)	-	-	-
The Henry Smith Charity	-	60,000	(30,000)	-	-	30,000
Garfield Weston	-	15,000	(15,000)	-	-	-
Connected Voice	-	4,000	(4,000)	-	-	-
ScrewFix	-	5,000	(5,000)	-	-	-
Other	-	4,000	(4,000)	-	-	-
	45,000	94,000	(109,000)	-	-	30,000
	140,760	452,029	(525,983)	626,460	-	693,266

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	174,630	-	174,630	182,291
Investments	25,857	-	25,857	25,649
Current assets	633,651	12,000	645,651	522,920
Current liabilities	(118,815)	-	(118,815)	(37,594)
Net assets	<u>715,324</u>	<u>12,000</u>	<u>727,324</u>	<u>693,266</u>

21. Lease commitments

Total future minimum lease payments under non-cancellable operating leases:

	2024 £	2023 £
Due not later than one year	4,400	4,400
Due later than one year and not later than five years	9,900	14,300

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

22. Related parties

There were no related party transactions in the current year.

In the prior year, £5,000 was received from Newcastle Hospitals NHS Foundation Trust for charitable activities performed by Disability North. £2,500 of this income was paid out to We are all Disabled, a community interest charity which Dr Lucy Reynolds founded and was a trustee of.

23. Capital commitments

At year end, the charity had committed to £14,000 capital expenditure work on the changing places facility at The Dene Centre.

24. Post balance sheet events

Subsequent to the year end, works to the roof at Disability North are set to begin. The cost of this repair project is estimated at £288,000.

DISABILITY NORTH

England & Wales - Charity number 514733

Accounts

CHARITY REGISTRATION NUMBER: 514733
COMPANY REGISTRATION NUMBER: 1781525

Disability North
Company Limited by Guarantee
Financial Statements
31 March 2023

STEPHENSON COATES AUDIT LIMITED

Chartered Accountants & Statutory Auditor

West 2, Asama Court

Newcastle Business Park

Newcastle upon Tyne

NE4 7YD

Disability North

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Disability North

Company Limited by Guarantee

Executive Committee's Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The Executive Committee, 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	Disability North	
Charity registration number	514733	
Company registration number	1781525	
Principal office and registered office	The Dene Centre Castles Farm Road Newcastle upon Tyne NE3 1PH	
Chief Executive Officer	Vici Richardson Victoria Armstrong	(Appointed 19 September 2022) (Resigned 16 September 2022)
The trustees	L Reynolds (Chair) J L Cairns (ex-Chair) A Gawne G Hunter K Morris A Neal L Pritchard N Sinclair S Swanston – Newbrook T Rowlands R Thomas	(Elected 20 December 2022) (Resigned from Chair 20 December 2022) (Resigned 2 November 2022) (Appointed 20 December 2022) (Appointed 20 December 2022) (Appointed 20 December 2022) (Appointed 20 December 2022) (Appointed 7 September 2023) (Resigned 20 December 2022) (Appointed 20 December 2022) (Resigned 2 December 2022)
Independent Examiner	Stephenson Coates Audit Limited Chartered Accountants & Statutory Auditor West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD	
Bankers	Lloyds TSB PO Box 8 High Street, Gosforth Newcastle upon Tyne NE3 1JQ Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB	
Solicitors	Sintons Law Barrack Road Newcastle upon Tyne NE4 6DB	

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Chief Executive Officer foreword

2022-2023 has seen a year of change at Executive Level and Leadership of the organisation. In September 2022 Disability North said goodbye to Victoria Armstrong as she took up a new position as Chief Executive of Community Transport Association. We would like to acknowledge Victoria's clear direction and service over the last 6 years, particularly throughout the pandemic. The board appointed a new Chief Executive, Vici Richardson. Vici has grown within the organisation over the last 13 years successfully developing and leading our Independent Direct Payment Support and Community Care Advice Service. Vici has a real passion for social justice and inclusion with a particular interest in self-directed support. We are looking forward to supporting Vici as she takes Disability North forward.

During 2022 we recruited several new trustees who have brought new skills and vision to the organisation. We have a majority of disabled people leading our executive board and this enables us to have a greater focus on the issues that matter to our community. As we delivered the final year of our current strategy, we continued with our mission to promote choice, control, and independence in everything that we do. Our 3 main services delivered, met, and even succeeded all objectives and targets set by the board and our funders.

It is not an easy time for the voluntary sector and the community we serve faces incredible pressures and challenges. Our work is more complex as we work to meet the gaps in support that austerity has created. People's stories tell us of the difficulties they are facing often relating to financial inclusion, drawing on good care and support and good employment opportunities. In 2022 access and inclusion is still a barrier to living a good equal life.

Our social care and welfare system has been creaking down the middle for many years. Financial cutbacks, lack of workforce and professional burnout impacts every area of the health and social care sector. This in turn limits choice, control and inclusion.

The stories we hear on a weekly basis speak of battles, barriers and frustration. Social care charging is pushing many who draw on care and support into debt or to avoid that we hear of the difficult choices that are being made on spending and some feel the only option is to cancel their support. This further increases the isolation that many have faced since the pandemic. We can't fix the system but collectively working with our members, our stakeholders and our funders we can and are committed to support our community through this. We remain an active voice to bring challenge and with a rights-based approach work towards system improvement and good local support.

We will ensure our vision of choice control and independence runs through all the support we provide, the values our staff have, are ensuring the voice of lived experience is amplified at local and national level.

I would like to extend a thank you to all the incredible organisations that have funded us over the last 12 months and continue to fund us. This would not be possible without your funding.

We have an incredible staff team and executive board and I am looking forward to working alongside them as we look towards the future.

Vici Richardson
Chief Executive Officer
11th December 2023

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102). Objectives and activities for the public benefit.

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

- to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- to promote and support research of social welfare issues related to disability and to publish the results of such research.

Aims and Activities

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

For the year under review the main objectives were to:

- Implement the fourth year of Disability North's 2018-23 strategic direction.
- Continue to use the results of evaluations and consultations to consolidate existing funding streams and develop new ones to cover the activities and management of Disability North.
- Ensure that all services funded on a contractual basis with statutory agencies and charitable funders deliver services with effectiveness, efficiency and quality to satisfy both our service users, statutory and charitable funders.
- Continue to explore opportunities to maintain and enhance Disability North's reputation as being one of the region's leading resources for information, advice and support on all aspects of disability.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

OBJECTIVES AND ACTIVITIES *(continued)*

The significant activities to achieve those objectives were:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard statutory funding streams where possible and identify opportunities for increases in funding where appropriate.
- The Chief Executive (in consultation with the Board) implemented the fifth year of the 2018-23 strategic plan.
- Disability North continued to explore opportunities with the aim of increasing funding and income generation for Disability North. Our independent Direct Payment Support service and Community Care and Advice service went into its third year, going from strength to strength with an increased uptake of 33% across Newcastle, North Tyneside, York and North Yorkshire areas.
- The Disability North Service Team continued to provide high quality information and advice services to meet the demand of service users and to fulfil the requirements of statutory and charitable funders.
- We continued to work with local partners to market and raise awareness of the role of a Personal Assistant training.
- The Chief Executive Officer continued to be a voice on numerous national and local networks, ensuring that issues our communities are facing are raised and we can influence policy.

Public Benefit

Disability North's mission is to promote inclusion, independence and choice for disabled people. The benefits to the general public are clearly identifiable. Our services, available to disabled people of all ages are:

- Help to reduce discrimination and remove barriers for disabled people whilst contributing towards creating a fairer and more equal society for all;
- Promote independent living by giving disabled people more control over how they manage their lives;
- Provide choice to disabled people and their carers and families by giving advice, information and support in all areas of their health and social care needs;
- Our services help to alleviate poverty by assisting people to make the best value choices in relation to social care and significantly in the areas of welfare rights and community care.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

During the year 2022/23

- We supported over 3000 disabled people and their carers in obtaining benefits to the ongoing value of approximately £7 million.
- Disability North had a very successful third year of its independent direct payment support service and community care advice project.
- The work we have supported on disability related expenditure appeals has reduced individual's care charges by a collective £12,619.66 over the period.
- We have seen an increase of 33% in enquiries to our Independent Direct Payment Support Service in the third year of this service.
- Our Direct Payment Support Service received over 500 queries over the year and we supported 337 individual employers.
- Our work to influence policy has increased this year with new opportunities working nationally.
- We implemented a new post of Inclusion and Engagement Lead The post holder qualified as an access auditor which allowed us to develop our offer to organisations who are looking to improve their access and inclusion. They have been developing our training offer and offering disability awareness training alongside our Personal Assistant Training.
- All our team have continued to perform well. We have a high retention within our staff team. Staff members have retained their own areas of expertise whilst learning new skills in order to manage increasing workloads and to offer a demand led service to beneficiaries.
- The benefits team continue to retain the award from Advice Standard Alliance for advice with casework relating to welfare benefits. This is due to be renewed again in February 2024
- All statutory and charitable funders were very satisfied with the services provided and the performance monitoring reports submitted throughout the year. Targets in relation to activity for the year under review were reached and even exceeded.
- Payroll and Payroll Plus has continued to expand and provides a substantial additional income stream. The team has increased to meet demand and work effectively to ensure a personalised, high, quality service.
- Disability North has continued to work in partnership with Irwin Mitchell Solicitors to facilitate and deliver free legal surgeries on any disability related issues.

Review of Activities Disability North Service Team

The Disability North Service Team provides information, advice, and guidance on a wide range of disability issues. The service is funded by the statutory sector and charitable grants, supplemented by income generated by fundraising and income generated services.

Our Independent Direct Payment Support Service

Our independent direct payment support service provides one-to-one support to individuals managing Direct Payments and Personal Health Budgets. We have been providing Direct Payment Support for 19 years in Newcastle. Since 2020 we have offered this throughout the whole region. The support we offer includes recruiting personal assistants, managing budgets along with advice and support throughout the process. It is a highly personalised service.

During the 22-23 financial year we supported disabled people with 513 queries on direct payments/personal health budgets and supported 337 individual employers.

Personal Assistant recruitment continues to be a challenge as it is across the whole of the social care sector. Our team continue to look at creative ways to raise the profile of the role of the Personal Assistant, including attending many job fayres, using social media effectively, working with universities, as well as improving the search function on our website. We have developed a strong partnership with Newcastle College and have been able to attend sessions to raise awareness of the role of the PA and deliver specific training to their learners on self- directed support.

We have seen an increase of 33.2% in enquiries to the team in the second year of this service.

Over the last 12 months we have continued to raise awareness of the teams expertise and have become a leading, trusted voice in self- directed support. Our Chief Executive sits on a number of national forums enabling Disability North to feed into policy and share good practice.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Community Care Advice

We have worked with 25 individuals on a 1 to 1 casework basis. Ranging from Disability Related Expenditure to advice around Care and Support Plans. In addition to this there have been 117 separate community care enquiries. The work we have supported on disability related expenditure (DRE) appeals has reduced individual's care charges by a collective £12,619.66 over the period. DRE queries remain the biggest issue that we see.

Independent Living

The varied advice Disability North offers on Independent Living is an important service for the region's disabled people. In the 2022-2023 financial year Disability North responded to 617 requests for advice covering a wide range of equipment and services including: personal care, household items, wheelchairs, scooters, grants and accessible holidays.

Benefits Advice

Disability North's welfare benefits advisors provide an essential service for disabled people, their families, and carers in the North East. Despite some staffing challenges the team have continued to exceed funding targets. The cost of living crisis resulted in more people seeking advice on available financial support and many people making claims for disability benefits for the first time. We recruited a new member of the team in January 2023 and this has helped us increase the amount of enquiries we can deal with. Staff members have attended Energy Ambassadors Courses to help them understand the developments with rising energy prices and the options available for supporting service users. We have also increased the support we provide for online benefit forms, including Blue Badge and grant applications. We continue to support our service users with challenging welfare benefits decisions and this can include support to complete mandatory reconsiderations and representation at benefit tribunals.

During the 2022-2023 financial year there has been a substantial rise in demand to support. Due to capacity we are unable to meet all of the demand and will be seeking funding to further increase capacity over the next 12 months.

The team have responded to just over 3000 requests for information and advice on Welfare Benefits and helped over 3000 disabled people gain £7,169,788 worth of benefits, allowing greater opportunities in relation to inclusion and independence.

Our advisors have supported 296 individuals with digital inclusion linked to welfare benefits and equipment. Many of the individuals have needed help with online benefits such as Universal Credit and online applications. There has also been a shift to online applications for Personal Independence Payment and the Blue Badge scheme. We expect to see the support needed for digital inclusion to continue to rise in the coming year.

Training

During 2022/2023 we have developed our training offer this includes regular Personal Assistant training and inclusion and access training. Courses that have been developed and begun to be rolled out include:

- PA Training
- How to get the most from having a PA
- Disability and Inclusion – (Customers and Employees)
- Disability and Inclusion for Managers
- Ability to offer Access Audits / and Consultancy

During 2022/2023 we have run 12 Personal Assistant Courses, introducing 142 people to the role of a PA. We came to the end of the work we were involved in with Newcastle Hospital Trust, to coproduce an online training module to their staff around awareness of adjustments needed for disabled people when visiting and staying in hospital.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Policy Influencing

Our Chief Executive Officer continues to work closely with partner organisations such as Think Local Act Personal, Skills For Care, National Direct Payment Forum, Disability Rights UK, Inclusion London, Disability Poverty Action Group, Newcastle Voluntary Advisory Group and North of Tyne Combined Authority.

Raising awareness of the issues disabled people face across the North East is a key part of our work, highlighting challenges those who draw on care and support face in self-directing their support and showing best practice. This year we have been involved with the co-production of the Local Government Associations Survey 'Personal Assistants, The forgotten Workforce'. This highlighted the challenges direct payment employers faced during Covid and ongoing challenges in recruitment and lack of good direct payment support.

We have engaged with the Department of Health and Social Care in work around the social care workforce strategy. Our Chief Executive was able to travel to London to attend the All Parliamentary Party Group launching the social care workforce plan. This gave a unique opportunity to raise awareness of the Personal Assistant role and to enable the voices of those we support to be heard at government level, to ensure that PAs and Direct Payment employers are not forgotten within any workforce strategy.

We also fed into round tables with the Department of Health and Social Care.

At the beginning of the year, we took part in Difference North East's employment summit to look at the barriers disabled people face in gaining good employment.

During the latter part of the year we worked with North of Tyne Combined Authority to host an employment equality summit looking at barriers to good employment.

Mayor Jamie Driscoll paid a visit to Disability North early in 2023 and heard first-hand the challenges faced within our community.

We continue to host the Northumberland Parent Carer Forum, which is enabling a strong parent carer voice to their Local Authority.

Research

Disability North is part of the Project Advisory Group for a research project led by Professor Janice McLaughlin looking at transitions experiences of disabled young people. We hope that we can take some of the learning from this to help shape better services for our young people across the North East.

We have continued to partner with Northumbria University on the Gender and Sexualities Research project looking at how identity affects disabled young people when recruiting Personal Assistants.

Ability North

With funding from Sport England via The Active Together fund we delivered 162 supported sessions with a Personal Trainer. 27 individuals took part in a 1 to 1 personalised 6 week course. In total 33 individuals benefited from this project. This took place within the small accessible gym we have in the Dene Centre.

- Improved mental health – 62% of those who completed the before and after questionnaire reported their mental health had improved
- Improved general health 65% of respondents reported an improvement in their general health.
- There was an overall decrease in health appointments.
- 50% reduction in GP appointments
- 83% reduction in A and E admissions
- Individuals told us they appreciated the routine, the consistency, and the reason to leave the house.
- Isolation is a big issue those who signed up faced. Through conversations with the PT delivering the sessions we know isolation reduced.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Disability North (The Dene Centre)

The Executive Committee acknowledges that the Dene Centre building is over 30 years old and that its infrastructure including electrical systems and the general building structure must be monitored for significant deterioration or operational failure.

The new board of trustees along with the new Chief Executive have had a priority focus on ensuring the longevity of the building, as well as exploring a community hub facility. Stage 1 of this approach was to secure funding for a new roof and to explore the provision of a changing places facility within the building. Work is to be carried out on this phase early 2024.

We have received Carbon Literacy Training and are committed to ensuring sustainability when looking at building improvements.

Disability North continues to rent out space within the Dene Centre to a variety of tenants. Tenants up to 31 March 2023 include: Liveasy, KarePlus, A Time 2 Talk and Age UK Gateshead. Learning for Life Post 16 SEND provision.

We are delighted this year to have partnered with North East Mobility who have a regular booking and use of our outdoor mobility track for their mobility assessments.

During the latter part of 2022 early 2023 we received funding from Newcastle City Council to use one of our empty rooms as a warm space. Funds were used to repurpose the room and we were able to provide hot drinks, knit and natter sessions, along with welfare benefits advice.

Strategic Planning

The Chief Executive Officer regularly reports on progress to the Executive Committee.

FINANCIAL REVIEW

Financial Position

At 31 March 2023 the charity is reporting a net operating deficit of £75,939 (2022: surplus £42,201).

During 2022/23 a deficit was forecast within the budget. Largely due to a rise in minimum wage and some repairs that were needed within the building. Moving forward, the Executive Committee are confident that the budget set for 2023-24 will be met and the position of the charity will improve, and be in a more stable and coherent structure to build on in line with the Strategic Direction 23-34 and beyond.

Payroll services continues to be a source of revenue; income increased this year by 30% (2022: decrease 7%) as a result of the additional payroll work done for York in the current year.

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2023-2024). We will also commence a 3 year contract with Newcastle City Council to deliver their Direct Payment Support which will make a significant difference to the charity's finance.

The long-term impact of the Covid-19 pandemic and cost of living crisis continues to affect both the demand for our services and the funding landscape. Due to reductions in budgets we, as many other VCSE organisations are doing more but with less.

The management team remain committed to the provision of core services within budget the award of the Direct Payment contract will provide an even more stable footing to move forward on and enable closer control over fundraising and expenditure

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

FINANCIAL REVIEW (continued)

The charity enjoys good liquidity and has no issues meeting its liabilities when they fall due. The trustees are confident that the charity will continue to operate for at least the next twelve months.

Reserves Policy

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for unrestricted reserves equivalent to six months expenditure. Free reserves at 31 March 2023 were £250,975 (2022 - £230,254), which excluding the fixed assets and long term pension liability is in line with the reserve target. Moving forward and reserves are intended to remain at this level. Designated funds at the year-end consist of amounts set aside for the roof repair of Disability North's head office.

Unrestricted reserves and restricted reserves were respectively £663,266 and £30,000 at the end of the year (2022: £95,760 and £45,000 respectively). Total reserves at 31 March 2023 show a net assets position of £693,266 (2022: £140,760) which is after accounting for the exit of the Tyne and Wear Pension Scheme liability. The liability at the end of 31 March 2022 was recalculated to £350,262. The exit valuation was triggered in the year due to the last employee leaving the organisation, and resulted in the calculation being in an overall surplus position, and Disability North being owed £291,300 from the scheme which was received post year end. The amounts have been incorporated into the financials in the year and have contributed to a significant improvement in the financial health of the charitable company at year end.

The trustees have agreed to designate the majority of this cash receipt to repairing the roof at Disability North's head office, alongside performing other repair works that are required to the site. The total amount designated at year end for this works is £230,000.

Principal Funding Sources

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission. A full list of our principal funders are documented in Note 4 of the financial statements.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

PLANS FOR THE FUTURE

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

Post balance sheet events

See note 24 of the accounts for details of cash receipts by the charity subsequent to the year end.

Hire of conference room facilities

Our training room provides a reasonable priced option to hire. During 2022/2023 there has been an increase in booking and we continue to have regular and ad hoc bookings bringing an income stream into the charity.

Office space

Office space available to rent will be reviewed and advertised appropriately. We currently have one empty space.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North. At the end of March 2023 we had a total of 511 payroll clients. Our payroll service has an excellent reputation and is a truly personalised service.

Statutory Funding

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams. One such funding stream was the tender for the Direct Payment Support Contract. Our Chief Executive Officer put in a tender for this contract, which was one we successfully held for 17 years before it was retendered in 2020. We are delighted that the bid submitted early 2023 was successful and from May 2023 we will once again be delivering the Direct Payment Support for Newcastle City Council.

We have secured continued funding for 2022/2023 via the Integrated Care Board for our independent living service and welfare benefit advice services.

Partnerships

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

Key drivers for the future

Personalisation, social care crisis, the cost of living crisis, the ageing population and austerity are all continuing themes on the health and social care agenda. The role of the voluntary sector is consistently mentioned within Government agenda at both local and national levels. Disability North needs to ensure it is well placed to take advantage of all potential opportunities both to raise its profile in the region and to ensure financial stability.

The executive committee will be extending the current strategy into 2023/2024 as they work on a new 5 year strategy for April 2024. The new strategy will be shaped and influenced by those who use our services, stakeholders, staff and members. Refurbishing the building will begin in 2024 and we will be looking at activities that we can run from the centre, making use of our building and grounds.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

Recruitment and Appointment of Executive Committee

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

Executive Committee Induction and Training

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

Organisational Structure

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

Related Parties

Details of related parties arising through third party connections with members of the Executive Committee are given in note 23 to the accounts.

Pay policy for senior staff

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

Risk Management Policy

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

Decision Making

The Board entrusts the Chief Executive with the responsibility of making day-to-day operational decisions for the charity, this involves close collaboration with the senior management team. These decisions adhere to the Financial Control Policy, Delegated Responsibilities Procedure, and align with the current operational plan and budget.

The strategic direction is established by the Board, culminating in an annual organisational plan with detailed implementation plans for each team. Matters beyond the Chief Executive's delegated remit are presented to the Board for consideration. A comprehensive bi-monthly report and financial update are prepared for the Board's review.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Executive Committee's responsibilities statement

The Executive Committee, who are also directors for the purposes of company law, are responsible for preparing the Executive Committee 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's Executive Committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee 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.

INDEPENDENT EXAMINERS

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

The Executive Committees' annual report was approved on 11th December 2023 and signed on behalf of the Executive Committee by:

L Reynolds
Chair

Disability North

Company Limited by Guarantee

Independent Examiner's Report to the Members of Disability North

Year ended 31 March 2023

I report on the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

Responsibilities and basis of report

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

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

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Rachael Oswald BA ACA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

11th December 2023

Disability North

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	32,031	94,000	126,031	230,222
Charitable activities	6	257,416	-	257,416	245,330
Other trading activities	7	64,101	-	64,101	50,433
Investment income		1,407	-	1,407	431
Other income		3,074	-	3,074	2,932
Total income		<u>358,029</u>	<u>94,000</u>	<u>452,029</u>	<u>529,348</u>
Expenditure					
Expenditure on charitable activities	8	403,866	109,000	512,866	464,061
Pension liability	19	13,117	-	13,117	21,800
Total expenditure		<u>416,983</u>	<u>109,000</u>	<u>525,983</u>	<u>485,861</u>
Net losses on investments	14	(1,985)	-	(1,985)	(1,286)
Net (expenditure) / income		<u>(60,939)</u>	<u>(15,000)</u>	<u>(75,939)</u>	<u>42,201</u>
Actuarial gain on defined benefit pension scheme	19	628,445	-	628,445	-
Net movement in funds		<u>567,506</u>	<u>(15,000)</u>	<u>552,506</u>	<u>42,201</u>
Reconciliation of funds					
Total funds brought forward		95,760	45,000	140,760	98,559
Total funds carried forward	20	<u>663,266</u>	<u>30,000</u>	<u>693,266</u>	<u>140,760</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 page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Balance Sheet

31 March 2023

		2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	13		182,291	193,168
Investments	14		<u>25,649</u>	<u>27,634</u>
			207,940	220,802
Current assets				
Stock		300		300
Debtors	15	380,801		109,032
Cash at bank and in hand		<u>141,819</u>		<u>182,903</u>
		522,920		292,235
Liabilities				
Creditors: amounts falling due within one year	16	<u>(37,594)</u>		<u>(44,615)</u>
Net current assets			485,326	247,620
Total assets less current liabilities			693,266	468,422
Creditors: amounts falling due after more than one year:	17		-	(327,662)
Net assets			<u>693,266</u>	<u>140,760</u>
Funds of the charity				
Unrestricted funds			663,266	95,760
Restricted funds			<u>30,000</u>	<u>45,000</u>
Total charity funds	20, 21		<u>693,266</u>	<u>140,760</u>

These financial statements were approved by the Executive Committee and authorised for issue on 11th December 2023, and are signed on behalf of the Executive Committee by:

L Reynolds
Chair

Company registration number - 1781525

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	552,506	42,201
<i>Adjustments for:</i>		
Depreciation charges	10,877	12,168
Loss on investment	1,985	1,286
Interest received	(1,407)	(431)
<i>Changes in:</i>		
Trade and other debtors	(271,769)	(27,071)
Trade and other creditors	(334,683)	(48,494)
Cash generated from operations	<u>(42,491)</u>	<u>(20,341)</u>
Net cash from operating activities	<u>(42,491)</u>	<u>(20,341)</u>
Cash flows from investing activities		
Interest received	<u>1,407</u>	<u>431</u>
Net cash used in investing activities	<u>1,407</u>	<u>431</u>
Net decrease in cash and cash equivalents	(41,084)	(19,910)
Cash and cash equivalents at beginning of year	<u>182,903</u>	<u>202,813</u>
Cash and cash equivalents at end of year	<u><u>141,819</u></u>	<u><u>182,903</u></u>

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is 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 The Dene Centre, Castles Farm Road, Newcastle Upon Tyne, Tyne And Wear, NE3 1PH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

3. Accounting policies

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

Basis of preparation

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Going concern

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that there are no material uncertainties about the charity's ability to continue, and they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the funder, donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

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

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

3. Accounting policies (*continued*)

Income (*continued*)

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate.

Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

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

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Expenditure on charitable activities includes the costs of providing specialist care and support, community services, research and other activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	Over the period of the lease
Leasehold buildings	Reducing balance over 40 years
Furniture and equipment	Reducing balance over 1 to 10 years

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

3. Accounting policies (*continued*)

Investments

Fixed asset investments are stated at market value.

Current assets

Amounts owing to the charity at 31 March in respect of grants and service level agreement income are shown as debtors less provisions for amounts that may prove uncollectible. Short term deposits represent cash held on deposit at the bank. Cash at bank and in hand represents bank balances at close of business on 31 March.

Creditors

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

Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

The charity also contributes to a defined benefit pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme and therefore accounts for it as a defined contribution scheme. In addition to the above accounting deficit the scheme has agreed a schedule of contributions with participating employers that will eliminate the plan over 20 years. The charity has recognised a liability for the contributions adjusted for the time value of money and an equal expense in the SoFA.

Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Limited by guarantee

Disability North is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted £	Restricted £	2023 £	2022 £
Donations	17,751	-	17,751	23,056
<i>Grants</i>				
The Henry Smith Charity	-	60,000	60,000	54,300
The Access to Justice Foundation	-	-	-	42,261
The Community Foundation Tyne & Wear and Northumberland	-	-	-	25,000
Sir James Knott Trust	-	-	-	25,000
Newcastle City Council	-	6,000	6,000	20,000
Garfield Weston	-	15,000	15,000	-
Awards For All	-	-	-	10,000
Bernicia Foundation	-	-	-	8,800
Tackling Inequalities Fund	-	-	-	8,685
ScrewFix	-	5,000	5,000	-
Connected Voice	-	4,000	4,000	-
Together Fund	9,280	-	9,280	-
Newcastle Hospitals NHS Foundation Trust	5,000	-	5,000	-
Weston Charity Awards	-	-	-	6,500
Freemasons of Northumberland	-	-	-	4,620
Other	-	4,000	4,000	2,000
	32,031	94,000	126,031	230,222

6. Charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Contractual payments	106,430	-	106,430	88,023
Sale of goods and services	150,986	-	150,986	157,307
	257,416	-	257,416	245,330

7. Other trading activities

	Unrestricted £	Restricted £	2023 £	2022 £
Fundraising events	3,176	-	3,176	2,207
Rent and room hire	60,925	-	60,925	48,226
	64,101	-	64,101	50,433

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

8. Charitable Activities Costs

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Independent living	266,963	120,342	387,305	343,687
Benefit, advice and support	86,547	39,014	125,561	120,374
	<hr/>	<hr/>	<hr/>	<hr/>
	353,510	159,356	512,866	464,061

9. Support Costs

	2023	2022
	£	£
Salaries	51,577	49,356
Water rates	885	637
Electricity & Gas	3,795	3,941
Insurance	2,713	2,685
Repairs & Maintenance	31,894	26,896
Cleaning	3,911	2,863
Telephone	2,234	1,319
Photocopying, postage, printing & stationary	10,986	7,611
Training, travel & entertaining	4,813	1,478
Publicity, marketing & advertising	12,698	1,210
Professional fees	10,535	26,054
Bank charges	895	1,356
Depreciation	10,716	12,168
Sundry	9,054	5,975
Governance costs (note 11)	2,650	2,500
	<hr/>	<hr/>
	159,356	146,048

10. Net movement in funds

Net movement in funds is stated after charging:

	2023	2022
	£	£
Independent examiner's remuneration	2,650	2,500
Depreciation	10,877	12,168

11. Executive committee remuneration, benefits, expenses and governance costs

There were no executive committee remuneration or other benefits for the year ended 31 March 2023 (2022: Nil).

Executive committees expenses paid for the year ended 31 March 2023 was £Nil (2022: Nil).

Governance costs were limited to the cost of the independent examination, which is disclosed in Note 10.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

12. Staff costs

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

	2023 £	2022 £
Gross Wages and Salaries	292,297	300,021
Employers National Insurance	16,459	14,371
Employers Pension	17,451	25,333
	<u>326,207</u>	<u>339,725</u>

The average number of employees during the year was 16 (2022: 16) with all employee time involved in providing either direct charitable services, support to the governance of the charity or support services to charitable activities. No employee received employee benefits of more than £60,000 during the year (2022: Nil).

The Key Management Personnel of the charity comprises the Executive Committee, the Chief Executive Officer and Senior Managers. The total employee benefits of the Key Management Personnel of the Charity was £128,943 (2022: £145,537).

13. Tangible fixed assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2022	50,847	687,335	36,567	774,749
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>50,847</u>	<u>687,335</u>	<u>36,567</u>	<u>774,749</u>
Depreciation				
At 1 April 2022	8,713	546,772	26,096	581,581
Charge for year	484	7,809	2,584	10,877
Eliminated on disposals	-	-	-	-
At 31 March 2023	<u>9,197</u>	<u>554,581</u>	<u>28,680</u>	<u>592,458</u>
Net Book Value				
At 31 March 2023	<u>41,650</u>	<u>132,754</u>	<u>7,887</u>	<u>182,291</u>
<i>At 31 March 2022</i>	<u>42,134</u>	<u>140,563</u>	<u>10,471</u>	<u>193,168</u>

All tangible fixed assets are held for the purposes of the charity.
Parts of the building are let to organisations with related objectives.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

14. Fixed asset investments

	2023	2022
	£	£
UK managed bond	25,649	27,634
UK managed bond	£	
At 1 April 2022	27,634	
Unrealised loss	(1,985)	
At 31 March 2023	<u>25,649</u>	
Historical cost	<u>24,442</u>	

15. Debtors

	2023	2022
	£	£
Trade debtors	77,148	97,139
Other debtors	303,653	11,893
	<u>380,801</u>	<u>109,032</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,775	7,747
Taxation and social security	14,744	5,909
Accruals	3,715	3,715
Pension liability (note 19)	-	22,600
Other creditors	360	4,644
	<u>37,594</u>	<u>44,615</u>

17. Creditors: amounts falling due after more one year

	2023	2022
	£	£
Pension liability (note 19)	-	327,662
	<u>-</u>	<u>327,662</u>

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

18. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

Holding account	£
At 1 April 2022	1,636,716
Income	7,303,243
Expenditure	(6,803,028)
At 31 March 2023	<u>2,136,931</u>

19. Pensions and other post-retirement benefits

Defined contribution plans

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £17,451 (2022 - £25,333) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees have belonged to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This was a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

The most recent valuation was at 31 March 2019 and showed it to be in a significant deficit valued at £350,262 at 31 March 2022. Disability North have been required to make annual contributions to reduce this deficiency; amount charged to the statement of financial activities in the current financial period £13,117 (2022: £21,800).

During the financial year, the last employee of the scheme left the organisation, triggering the scheme's exit valuation. The total surplus of the scheme after exit was valued at £291,300. The amount that has been charged to the statement of financial activities as the actuarial gain on revaluation is £628,445.

The surplus was received by the charity subsequent to the year end, as such the amount owed has been recognised as a debtor balance in the balance sheet at year end.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

20. Analysis of charitable funds

	At 1 April 2022	Income	Expenditure	Gains / losses	Transfer between funds	At 31 March 2023
	£	£	£	£	£	£
Unrestricted						
General	(86,937)	358,029	(416,983)	626,460	(47,303)	433,266
Designated	182,697	-	-	-	47,303	230,000
	95,760	358,029	(416,983)	626,460	-	663,266
Restricted						
Sir James Knott Trust	25,000	-	(25,000)	-	-	-
Newcastle City Council	20,000	6,000	(26,000)	-	-	-
The Henry Smith Charity	-	60,000	(30,000)	-	-	30,000
Garfield Weston	-	15,000	(15,000)	-	-	-
Connected Voice	-	4,000	(4,000)	-	-	-
ScrewFix	-	5,000	(5,000)	-	-	-
Other	-	4,000	(4,000)	-	-	-
	45,000	94,000	(109,000)	-	-	30,000
	140,760	452,029	(525,983)	626,460	-	693,266

Prior year comparatives:

	At 1 April 2021	Income	Expenditure	Gains / losses	Transfer between funds	At 31 March 2022
	£	£	£	£	£	£
Unrestricted						
General	(95,294)	335,302	(325,659)	(1,286)	-	(86,937)
Designated	190,990	-	(8,293)	-	-	182,697
	95,696	335,302	(333,952)	(1,286)	-	95,760
Restricted						
The REACH Fund	2,863	-	(2,863)	-	-	-
The Henry Smith Charity	-	54,300	(54,300)	-	-	-
The Access to Justice Foundation	-	42,261	(42,261)	-	-	-
The Community Foundation	-	25,000	(25,000)	-	-	-
Sir James Knott Trust	-	25,000	-	-	-	25,000
Newcastle City Council	-	20,000	-	-	-	20,000
Awards For All	-	10,000	(10,000)	-	-	-
Bernicia Foundation	-	8,800	(8,800)	-	-	-
Tackling Inequalities Fund	-	8,685	(8,685)	-	-	-
	2,863	194,049	(151,909)	-	-	45,000
	98,559	529,348	(485,861)	(1,286)	-	140,760

Designated funds are the amounts ring-fenced for repairs to the roof at the Dene Centre.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	<i>Total Funds 2022 £</i>
Tangible fixed assets	182,291	–	182,291	193,168
Investments	25,649	–	25,649	27,634
Current assets	492,920	30,000	522,920	292,235
Current liabilities	(37,594)	–	(37,594)	(44,615)
Non-current liabilities	–	–	–	(327,662)
Net assets	<u>663,266</u>	<u>30,000</u>	<u>693,266</u>	<u>140,760</u>

22. Lease commitments

Total future minimum lease payments under non-cancellable operating leases:

	2023 £	<i>2022 £</i>
Due not later than one year	4,400	4,400
Due later than one year and not later than five years	14,300	17,600

23. Related parties

During the financial year, £5,000 was received from Newcastle Hospitals NHS Foundation Trust for charitable activities performed by Disability North. £2,500 of this income was paid out to We are all Disabled, a community interest charity which Dr Lucy Reynolds founded and was a trustee of in the financial year.

There are no other related party transactions in the year (2022: None).

24. Post balance sheet events

Subsequent to the year end, £290,000 was received by the organisation from the Tyne and Wear pension scheme. This was recognised as an other debtor at year end (note 15). See further consideration at note 19.

DISABILITY NORTH

England & Wales - Charity number 514733

Accounts

Company Registration Number: 1781525 (England and Wales)

Charity Registration Number: 514733

Disability North
(a company limited by guarantee)

Executive Committee Report and Financial Statements

Year Ended 31 March 2022

DISABILITY NORTH

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DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2022. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

- I. to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- II. to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- III. to promote and support research of social welfare issues related to disability and to publish the results of such research.

Aims and Activities

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

For the year under review the main objectives were to:

- Implement the fourth year of Disability North's 2018-23 strategic direction.
- Continue to use the results of evaluations and consultations to consolidate existing funding streams and develop new ones to cover the activities and management of Disability North.
- Ensure that all services funded on a contractual basis with statutory agencies and charitable funders deliver services with effectiveness, efficiency and quality to satisfy both our service users, statutory and charitable funders.
- Continue to explore opportunities to maintain and enhance Disability North's reputation as being one of the region's leading resources for information, advice and support on all aspects of disability.

Additionally, as we came out of the Covid-19 pandemic Disability North were compelled to continue to provide a remote service, keep our support functions running, all whilst operating under lockdown conditions and managing the continued impact of Covid-19 on the people we support.

The significant activities to achieve those objectives were:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard statutory funding streams where possible and identify opportunities for increases in funding where appropriate.
- The Chief Executive (in consultation with the Board) implemented the fourth year of the 2018-23 strategic plan.
- Disability North continued to explore opportunities with the aim of increasing funding and income generation for Disability North. Our new independent Direct Payment Support service and Community Care and Advice service went into its second year and it continued to go from strength to strength with increased uptake across Newcastle, North Tyneside, York and North Yorkshire areas.
- The Disability North Service Team continued to provide high quality information and advice services to meet the demand of service users and to fulfil the requirements of statutory and charitable funders.
- We began to lay the foundations to deliver our introduction to the role of a Personal Assistant training.

Public Benefit

Disability North's mission is to promote inclusion, independence and choice for disabled people. The benefits to the general public are clearly identifiable. Our services, available to disabled people of all ages are:

- Help to reduce discrimination and remove barriers for disabled people whilst contributing towards creating a fairer and more equal society for all;
- Promote independent living by giving disabled people more control over how they manage their lives;
- Provide choice to disabled people and their carers and families by giving advice, information and support in all areas of their health and social care needs;
- Our services help to alleviate poverty by assisting people to make the best value choices in relation to social care and significantly in the areas of welfare rights and community care.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During the year 21/22:

- We supported around 3,000 disabled people and their carers in obtaining benefits to the ongoing value of approximately £5 million.
- Disability North had a very successful second year of its independent direct payment support service and community care advice project.
- The work we have supported on Disability Related Expenditure appeals has reduced individual's care charges by £7,498 over the period.
- We have seen an increase of 122% in enquiries to our Independent Direct Payment Support Service in the second year of this service.
- We supported disabled people with 408 queries on direct payments/personal health budgets and supported 253 individual employers.
- All of our team have continued to perform well. Staff members have retained their own areas of expertise whilst learning new skills in order to manage increasing workloads and to offer a demand led service to beneficiaries.
- The benefits team continue to retain the award from Advice Standard Alliance for advice with casework relating to welfare benefits. This was renewed in February 2022.
- All statutory and charitable funders were very satisfied with the services provided and the performance monitoring reports submitted throughout the year. Despite the ongoing impact of Covid-19, the majority of the targets in relation to service user activity for the year under review were reached and even exceeded.
- Payroll and Payroll Plus has continued to expand and provides a substantial additional income stream.
- Disability North has worked in partnership with Sintons Solicitors and Irwin Mitchell Solicitors to facilitate and deliver free legal surgeries on any disability related issues. These were delivered remotely.

Review of Activities Disability North Service Team

The Disability North Service Team provides information, advice and guidance on a wide range of disability issues. The service is funded by the statutory sector and charitable grants, supplemented by income generated by fundraising activities.

Our Independent Direct Payment Support Service

Disability North have been empowering disabled people through the delivery of the Newcastle City Council's Direct Payment Support Service for over 18 years. This contract was retendered with another organisation in 2020. In May 2020 we launched our independent direct payment support service to provide one-to-one support on managing Direct Payments and Personal Health Budgets and offer this throughout the whole region. The support we offer includes recruiting personal assistants and all aspects of employment support.

During the 2021-22 financial year we supported disabled people with 408 queries on direct payments/personal health budgets and supported 253 individual employers.

Personal Assistant recruitment is a challenge as it is across the whole of the social care sector. Our team have looked at creative ways to raise the profile of the role of the Personal Assistant including attending many job fayres, using social media affectively, worked with universities as well as improving the search function on our website. We have seen an increase of 122% in enquiries to the team in the second year of this service.

Community Care Advice

Our Community Care advisor worked with 35 individuals on a case basis. Ranging from Disability Related Expenditure to advice around Care and Support Plans. In addition to this there has been 116 separate community care enquiries.

The work we have supported on Disability Related Expenditure appeals has reduced individual's care charges by £7,498 over the period.

Independent Living

The varied advice Disability North offers on Independent Living is an important service for the region's disabled people. In the 2021-21 financial year Disability North responded to 874 requests for advice covering a wide range of equipment and services including: personal care, household items, wheelchairs, scooters, grants and accessible holidays.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

Benefits Advice

Disability North's Benefits advice provides an essential service for disabled people, their families, and carers in the North East. During the 2021-2022 financial year we have seen an almost 20% increase in demand for the service. The team have responded to 3,043 requests for information and advice on Welfare Benefits and helped our clients gain £5,738,914 worth of benefits, allowing greater opportunities in relation to inclusion and independence. Our advisors have supported 258 individuals with digital inclusion linked to welfare benefits and equipment.

Many of the individuals have needed help with online benefits such as Universal Credit and online applications. There has also been a shift to online applications for Personal Independence Payment and the Blue Badge scheme. We expect to see the support needed for digital inclusion to continue to rise in the coming year.

Disability North (The Dene Centre)

The Executive Committee acknowledges that the Dene Centre building is over 30 years old and that its infrastructure including electrical systems and the general building structure must be monitored for significant deterioration or operational failure. We are currently considering our options in relation to the leasehold and the current building. This is a focus for the forthcoming financial year.

2021/2022 saw some ambitious plans for use of the building including a new hub and independent living accommodation. However due to the current climate and cost of building materials partners for independent living accommodation have stepped down. The new board of trustees along with the new Chief Executive will have a priority focus on ensuring the longevity of the building, as well as exploring a community hub facility.

Disability North continues to rent out space within the Dene Centre to a variety of tenants. Tenants up to 31 March 2022 include: Liveasy, KarePlus, Silverline Memories, A Time 2 Talk and Age UK Gateshead. Learning for Life have established their Post 16 SEND provision upstairs.

Strategic Planning

The Chief Executive Officer regularly reports on progress to the Executive Committee.

FINANCIAL REVIEW

Financial Position

At 31 March 2022 the charity is reporting a net operating surplus of £42,201. This surplus is a reflection of the operations of the charity during the financial year, and is after a charge of £21,800 in respect of the long term pension liability, which is recalculated each year and any increase or decrease is reported within the accounts, see note 19.

The charity has operated largely within budget during the period under review. Moving forward, the Executive Committee are confident that the budget set for 2022-23 will be met and the position of the charity will improve, and be in a more stable and coherent structure to build on in line with the Strategic Direction 2018-23.

Payroll services continues to be a source of revenue; income increased this year by 30% (2021: decrease 7%) as a result of the additional payroll work done for York in the current year.

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2022/23) and beyond.

The political delays in achieving an exit from the EU made long term planning for these income streams difficult though current indications are that they will remain at around current levels over the short to medium term. The long-term impact of the Covid-19 pandemic will no doubt effect both the demand for our services and the funding landscape. However, given our work during this time and the funding we were able to secure, we believe that we are in a relatively strong position.

The management team remain committed to the provision of core services within budget and the restructuring and consolidation within the charity will provide an even more stable footing to move forward on and enable closer control over fundraising and expenditure.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for unrestricted reserves equivalent to six months expenditure. Free reserves at 31 March were £230,254 (2021 - £250,779), which excluding the long term pension liability is in line with the reserve target. Moving forward and reserves are intended to remain at this level. Designated funds at the year-end consist of the property fund, which equals the net book value of the property.

Total reserves at 31 March 2022 show a net assets position of £140,760 which is after deducting the net present value of the Tyne and Wear Pension Scheme liability. This has been recalculated this year and at 31 March 2022 amounted to £350,262. The liability is expected to be repaid in annual instalments based on the Recovery Plan which runs to 2037, the repayment of this liability is incorporated into the annual budgets.

Principal Funding Sources

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission, including:

- Weston Charity Awards
- Freemasons of Northumberland
- Tyneside Charitable Trust
- The Henry Smith Charity
- The Access to justice foundation
- The Community Foundation
- Sir James Knott Trust
- Newcastle City Council
- Awards For All
- Bernicia Foundation
- Tackling Inequalities Fund

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

PLANS FOR THE FUTURE

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

Hire of conference room facilities

We will continue to promote the training room as a reasonable priced option to hire, there has already been some interest in this and it will also be one of the rooms in use as a warm space as we go into 2023.

Office space

Office space available to rent will be reviewed and advertised appropriately. We currently have one empty space.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North. At the end of March 2022 we had a total of 507 payroll clients. In real terms this exceeds our figures from last year because we closed over 50 dormant accounts which counted towards last year's figures. Our payroll service has an excellent reputation and is a truly personalised service.

Statutory Funding

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams.

Partnerships

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

Key drivers for the future

Personalisation, social care crisis, the cost of living crisis, the ageing population and austerity are all continuing themes on the health and social care agenda. The role of the voluntary sector is consistently mentioned within Government agenda at both local and national levels. Disability North needs to ensure it is well placed to take advantage of all potential opportunities both to raise its profile in the region and to ensure financial stability.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 514733
Company Number: 1781525
Registered Office: The Dene Centre, Castle Farm Road, Newcastle upon Tyne, NE3 1PH

Our advisors

Independent examiners Stephenson Coates Audit Limited, West 2, Asama Court, Newcastle Business Park, Newcastle upon Tyne NE4 7YD

Bankers Lloyds TSB PO Box 8, High Street, Gosforth, Newcastle upon Tyne, NE3 1JQ
Unity Trust Bank Plc Nine Brindley Place, Birmingham, B1 2HB

Solicitors Weightmans LLP, 1 St James Gate, Newcastle upon Tyne, NE99 1YQ

Directors and Executive Committee

The directors of the charitable company are its Executive Committee for the purpose of charity law. The Executive Committee and officers serving during the year and since the year end were as follows:

L Reynolds (Chair)	(Elected 20 December 2022)
J L Cairns (ex-Chair)	(Resigned from Chair 20 December 2022)
A Gawne	(Appointed 7 January 2022, resigned 2 November 2022)
M Hood	(Resigned 7 July 2022)
G Hunter	(Appointed 20 December 2022)
K Morris	(Appointed 20 December 2022)
A Neal	(Appointed 20 December 2022)
L Pritchard	
S Swanston – Newbrook	(Appointed 7 January 2022, resigned 20 December 2022)
T Rowlands	(Appointed 20 December 2022)
R Thomas	(Resigned 2 December 2022)

Key management

(Ex) Chief Executive Officer	Victoria Armstrong (resigned 16 September 2022)
Chief Executive Officer	Vici Richardson (appointed 19 September 2022)
Service Team Manager	Keith Moore
Payroll Manager	Lynne Waggott

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

Recruitment and Appointment of Executive Committee

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

Executive Committee Induction and Training

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

Organisational Structure

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

Related Parties

Details of related parties arising through third party connections with members of the Executive Committee are given in note 23 to the accounts.

Pay policy for senior staff

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

Risk Management Policy

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

EXECUTIVE COMMITTEE STATEMENT OF RESPONSIBILITIES

The Executive Committee (who are also directors of Disability North for the purposes of company law) are responsible for preparing the Executive Committee 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 Executive Committee 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 the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and 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 charitable company will continue in operation.

The Executive Committee are also responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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.

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

INDEPENDENT EXAMINERS

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

Approved by the Executive Committee on 17 February 2023 and signed on their behalf by:

Lm Reynolds

.....
L Reynolds

Chair

DISABILITY NORTH

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY NORTH

I report on the financial statements for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

Responsibilities and basis of report

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

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

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Rachael Oswald BA ACA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne NE4 7YD

17 February 2023

DISABILITY NORTH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income:						
Donations and Grants	4	36,176	-	194,046	230,222	299,306
Income from charitable activities	5	245,330	-	-	245,330	156,860
Income from other trading activities	6	50,433	-	-	50,433	41,031
Investment income	7	431	-	-	431	944
Other income		2,932	-	-	2,932	2,288
Total income		<u>335,302</u>	<u>-</u>	<u>194,046</u>	<u>529,348</u>	<u>500,429</u>
Expenditure:						
Cost of raising funds	6	-	-	-	-	650
Expenditure on charitable activities	8	303,859	8,293	151,909	464,061	454,750
Pension liability		21,800	-	-	21,800	22,405
Total expenditure		<u>325,659</u>	<u>8,293</u>	<u>151,909</u>	<u>485,861</u>	<u>477,805</u>
Net gains/(losses) on investments		(1,286)	-	-	(1,286)	81
Net income/expenditure		<u>8,357</u>	<u>(8,293)</u>	<u>42,137</u>	<u>42,201</u>	<u>22,705</u>
Transfer between funds	20	-	-	-	-	-
Net movement in funds		<u>8,357</u>	<u>(8,293)</u>	<u>42,137</u>	<u>42,201</u>	<u>22,705</u>
Reconciliation of funds						
Total funds brought forward		(95,294)	190,990	2,863	98,559	75,854
Total funds carried forward		<u>(86,937)</u>	<u>182,697</u>	<u>45,000</u>	<u>140,760</u>	<u>98,559</u>

This Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 – 29 form part of these financial statements.

DISABILITY NORTH

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	13		193,168		205,336
Investments	14		27,634		28,920
			<u>220,802</u>		<u>234,256</u>
Current Assets					
Stocks		300		300	
Debtors	15	109,032		81,961	
Cash at bank and in hand		182,903		202,813	
		<u>292,235</u>		<u>285,074</u>	
Liabilities:					
Creditors: amounts falling due within one year	16	(44,615)		(60,352)	
Net current assets			<u>247,620</u>		<u>224,722</u>
Total assets less current liabilities			<u>468,422</u>		<u>458,978</u>
Creditors: amounts falling due after more than one year	17		(327,662)		(360,419)
			<u>140,760</u>		<u>98,559</u>
The funds of the charity:					
Restricted funds	20		45,000		2,863
Unrestricted funds			(86,937)		(95,294)
Designated funds			182,697		190,990
			<u>140,760</u>		<u>98,559</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Executive Committee on 17 February 2023 and signed on their behalf by:-

Lm Reynolds

.....
LReynolds

Chairman

Company Registration No. 1781525

DISABILITY NORTH**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Cash flow from operating activities			
<i>Net cash flow from operating activities</i>	24	(20,341)	79,723
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	(6,455)
Investment income		431	944
<i>Net cash flow from investing activities</i>		<u>431</u>	<u>(5,511)</u>
Net increase / (decrease) in cash and cash equivalents		(19,910)	74,212
Cash and cash equivalents at the beginning of the year		202,813	128,601
Cash and cash equivalents at the end of the year		<u>182,903</u>	<u>202,813</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		182,903	202,813
		<u>182,903</u>	<u>202,813</u>

The notes on pages 14 – 29 form part of these financial statements.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

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

1.2 Going concern

A pension liability of £350,262 shown in note 19 has been provided in the financial statements in accordance with FRS 102. The liability represents the additional contributions required in line with the Recovery Plan which runs to 2037. Further detail in relation to the recognition of the liability can be found in note 1.14. The pension liability does not fall due immediately.

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Designated funds are amounts earmarked by the Executive Committee for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations from individuals and charitable trusts are recognised when notification of payment is received, unless there are specific conditions attached.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

No amount is included within the financial statements for volunteer time in line with the SORP (FRS 102).

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

1.5 Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, finance, personnel and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	over the remaining period of the lease
Leasehold buildings	40 years
Furniture and equipment	1 to 10 years

1.8 Investments

Fixed asset investments are stated at market value.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are stated at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

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

1.12 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

1.13 Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

The charity also contributes to a defined benefit pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme and therefore accounts for it as a defined contribution scheme. In addition to the above accounting deficit the scheme has agreed a schedule of contributions with participating employers that will eliminate the plan over 20 years. The charity has recognised a liability for the contributions adjusted for the time value of money and an equal expense in the SoFA.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

1.14 Financial instruments

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

1.15 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.16 Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

1.17 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

2. Legal status

Disability North is a private company limited by guarantee (No 1781525) and not having a share capital. The company is registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Dene Centre, Castle Farm Road, Newcastle upon Tyne, NE4 7YD. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Comparative statement of financial activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Income:				
Donations and Grants	187,635	-	111,671	299,306
Income from charitable activities	156,860	-	-	156,860
Income from other trading activities	41,031	-	-	41,031
Investment income	944	-	-	944
Other income	2,288	-	-	2,288
Total income	<u>388,758</u>	<u>-</u>	<u>111,671</u>	<u>500,429</u>
Expenditure:				
Cost of raising funds	650	-	-	650
Expenditure on charitable activities	317,790	8,294	128,666	454,750
Pension liability	22,405	-	-	22,405
Total expenditure	<u>340,845</u>	<u>8,294</u>	<u>128,666</u>	<u>477,805</u>
Net gains/(losses) on investments	81	-	-	81
Net income/expenditure	47,994	(8,294)	(16,995)	22,705
Transfer between funds	-	-	-	-
Net movement in funds	<u>47,994</u>	<u>(8,294)</u>	<u>(16,995)</u>	<u>22,705</u>
Reconciliation of funds				
Total funds brought forward	(143,288)	199,284	19,858	75,854
Total funds carried forward	<u>(95,294)</u>	<u>190,990</u>	<u>2,863</u>	<u>98,559</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

4. Donations and legacies

	2022	2021
	£	£
Donations	23,056	14,289
Grants	207,166	285,017
	<u>230,222</u>	<u>299,306</u>

Analysis of grants:

	2022	2021
	£	£
Unrestricted Funds		
The Community Foundation Tyne & Wear and Northumberland	-	62,411
The Community Justice Fund	-	45,000
Power to Change Trust	-	18,935
National Lottery Awards for All – Community Fund	-	10,000
Charities Aid Foundation – Coronavirus Emergency Fund	-	10,000
Weston Charity Awards	6,500	-
County Durham Community Foundation	-	5,000
Karbon Homes	-	5,000
Northumberland County Council	-	5,000
The Clothworkers Foundation	-	4,500
Freemasons of Northumberland	4,620	-
The Joicey Trust	-	3,000
Northumbria Police Crime Commissioner Coronavirus Response Fund	-	2,500
Other (less than £2,000)	2,000	2,000
	<u>13,120</u>	<u>173,346</u>
Restricted Funds		
The Henry Smith Charity	54,300	54,300
The Access to Justice Foundation	42,261	30,068
The Community Foundation Tyne & Wear and Northumberland	25,000	-
Sir James Knott Trust	25,000	-
Newcastle City Council	20,000	-
Sport England	-	18,238
Awards For All	10,000	-
Bernicia Foundation	8,800	-
Tackling Inequalities Fund	8,685	-
The Edward Gostling Foundation	-	5,000
The REACH Fund	-	4,065
	<u>194,046</u>	<u>111,671</u>
Total Grant income	<u>207,166</u>	<u>285,017</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

5. Income from charitable activities

	2022	2021
	£	£
Contractual payments	88,023	43,399
Sale of goods and services	157,307	113,461
	<u>245,330</u>	<u>156,860</u>

6. Income from other trading activities

	Fundraising events £	Rents receivable and room hire £	Shop sales £	Training £	2022 £	2021 £
Income	2,207	48,226	-	-	50,433	41,031
Direct costs	-	-	-	-	-	(650)
	<u>2,207</u>	<u>48,226</u>	<u>-</u>	<u>-</u>	<u>50,433</u>	<u>40,381</u>

7. Investment income

	2022	2021
	£	£
Income from listed investments	258	656
Interest receivable	173	289
	<u>431</u>	<u>944</u>

8. Charitable expenditure analysis

	Activities undertaken directly £	Support costs £	2022 £	2021 £
Independent living	235,522	108,165	343,687	350,043
Benefit, advice and support	82,490	37,884	120,374	104,707
	<u>318,012</u>	<u>146,049</u>	<u>464,061</u>	<u>454,750</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

9. Support costs

	2022	2021
	£	£
Salaries	49,356	45,523
Water rates	637	659
Electricity & Gas	3,941	1,590
Insurance	2,685	2,497
Repairs & Maintenance	26,896	22,316
Cleaning	2,863	3,145
Telephone	1,319	821
Photocopying, postage, printing & stationary	7,611	3,246
Training, travel & entertaining	1,478	844
Publicity	1,210	645
Professional fees	26,054	12,486
Bank charges	1,356	610
Depreciation	12,168	12,756
Sundry	5,975	3,952
Governance costs (note 10)	2,500	5,000
	<hr/>	<hr/>
	146,049	116,090
	<hr/>	<hr/>

10. Governance costs

	2022	2021
	£	£
Independent examiner's fees	2,500	-
Audit fees	-	5,000
	<hr/>	<hr/>
	2,500	5,000
	<hr/>	<hr/>

11. Net movement in funds

	2022	2021
	£	£
This is stated after charging:		
Depreciation	12,168	12,756
Auditor's remuneration	-	5,000
Independent examiner's remuneration	2,500	-
	<hr/> <hr/>	<hr/> <hr/>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

12. Analysis of staff costs and Executive Committee remuneration and expenses

	2022	2021
	£	£
Wages and salaries	300,021	276,719
Social security costs	14,371	19,742
Other pension costs	25,333	22,854
	<u>339,725</u>	<u>319,315</u>
	<u>2022</u>	<u>2021</u>
Number of employees		
The average monthly number of employees during the year was:		
Direct charitable services	10	10
Management and administration of the charitable company	6	6
	<u>16</u>	<u>16</u>

Included in the above are redundancy costs of £2,720 (2021 – £505).

There were no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2021 – None).

None of the Executive Committee (or any persons connected with them) received any remuneration for their services as directors during the year. No members of the Executive Committee were reimbursed travelling expenses during the year (2021 - £Nil).

The key management personnel of the charity comprise the Executive Committee, the Chief Executive Officer, Service Team Manager, Finance Manager and Payroll Manager. The total employee benefits of the key management personnel of the charity were £145,537 (2021 - £145,264).

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2022

13. Tangible Fixed Assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2021	50,847	687,335	36,567	774,749
Additions	-	-	-	-
At 31 March 2022	50,847	687,335	36,567	774,749
Depreciation				
At 1 April 2021	8,229	538,963	22,221	569,413
Charge for the year	484	7,809	3,875	12,168
At 31 March 2022	8,713	546,772	26,096	581,581
Net book value				
At 31 March 2022	42,134	140,563	10,471	193,168
At 31 March 2021	42,618	148,372	14,346	205,336

All tangible fixed assets are held for direct charitable purposes.
Parts of the building are let to organisations with related objectives.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

14. Fixed Asset Investments

	2022	2021
	£	£
UK Managed Bond	27,634	28,920
	<hr/>	<hr/>
	27,634	28,920
	<hr/>	<hr/>
UK Managed Bond		£
At 1 April 2021		28,920
Unrealised gain		(1,286)
		<hr/>
At 31 March 2022		27,634
		<hr/>
Historical cost		24,442
		<hr/>

15. Debtors

	2022	2021
	£	£
Trade debtors	97,139	70,711
Prepayments and accrued income	11,893	11,250
	<hr/>	<hr/>
	109,032	81,961
	<hr/>	<hr/>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,747	19,082
Taxes and social security costs	5,909	10,817
Accruals	3,715	3,715
Pension liability (note 19)	22,600	21,800
Other creditors	4,644	4,938
	<u>44,615</u>	<u>60,352</u>

17. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Pension liability (note 19)	327,662	360,419
	<u>327,662</u>	<u>360,419</u>

18. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

	£
At 1 April 2021	1,866,420
Income	5,989,009
Expenditure	(6,218,713)
At 31 March 2022	<u>1,636,716</u>

19. Pension costs

Defined contribution scheme

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £25,333 (2021 - £22,854) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees belong to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This is a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

The most recent valuation was at 31 March 2019 and showed it to be in deficit. Disability North is required to make contributions to the deficiency. The next year's deficiency payments, which are in addition to the normal pension cost, will be £22,600.

In accordance with FRS 102, the net present value of the future contributions required by Disability North over 15 years to clear the funding deficit is £350,262 (2021 - £382,219). In calculating this net present value the contributions from the triennial valuation to 31 March 2019 have been used, along with a discount rate of 2.7% (2021 – 2.5%) representing the typical yield of high quality corporate bonds.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2022

20. Statement of funds

<u>Year ended 31 March 2022</u>	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General funds	(95,294)	335,302	(325,659)	(1,286)	(86,937)
Designated funds					
Capital assets	190,990	-	(8,293)	-	182,697
Total unrestricted funds	<u>95,696</u>	<u>335,302</u>	<u>(333,952)</u>	<u>(1,286)</u>	<u>95,760</u>
Restricted funds					
The REACH Fund	2,863	-	(2,863)	-	-
The Henry Smith Charity	-	54,300	(54,300)	-	-
The Access to Justice Foundation	-	42,261	(42,261)	-	-
The Community Foundation	-	25,000	(25,000)	-	-
Sir James Knott Trust	-	25,000	-	-	25,000
Newcastle City Council	-	20,000	-	-	20,000
Awards For All	-	10,000	(10,000)	-	-
Bernicia Foundation	-	8,800	(8,800)	-	-
Tackling Inequalities Fund	-	8,685	(8,685)	-	-
Total restricted funds	<u>2,863</u>	<u>194,046</u>	<u>(151,909)</u>	<u>-</u>	<u>45,000</u>
	<u>98,559</u>	<u>529,348</u>	<u>(485,861)</u>	<u>(1,286)</u>	<u>140,760</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

20. Statement of funds (Continued)

<u>Year ended 31 March 2021</u>	Balance at 1 April 2020 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General funds	(143,288)	388,758	(340,845)	81	(95,294)
Designated funds					
Capital assets	199,284	-	(8,294)	-	190,990
Total unrestricted funds	<u>55,996</u>	<u>388,758</u>	<u>(349,139)</u>	<u>81</u>	<u>95,696</u>
Restricted funds					
The Access to Justice Foundation	-	30,068	(30,068)	-	-
The Clinical Commissioning Group	4,958	-	(4,958)	-	-
The Edward Gostling Foundation	-	5,000	(5,000)	-	-
The Henry Smith Charity	-	54,300	(54,300)	-	-
The REACH Fund	12,900	4,065	(14,102)	-	2,863
Reeds Grassroots Fund	2,000	-	(2,000)	-	-
Sport England	-	18,238	(18,238)	-	-
Total restricted funds	<u>19,858</u>	<u>111,671</u>	<u>(128,666)</u>	<u>-</u>	<u>2,863</u>
	<u>75,854</u>	<u>500,429</u>	<u>(477,805)</u>	<u>81</u>	<u>98,559</u>

Designated funds

The capital asset fund equals the net book value of the leasehold property.

Restricted funds

The Access to Justice Foundation - to fund the salary costs of the Community Care Advisor.

Awards for All – to fund the trainer developing Personal Assistant training and awareness

Bernicia Foundation - to fund the trainer developing Personal Assistant training and awareness

The Clinical Commissioning Group – the fund is to support The Information and Advisory Service and Independent Living and Resource Centre.

The Community Foundation – to fund the benefits advice service.

The Edward Gostling Foundation – to fund independent living advice

The Henry Smith Charity – to fund the salaries and on costs of two Welfare Benefit Advisors.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

20. Statement of funds *(Continued)*

Restricted funds *(continued)*

Newcastle City Council – to fund the Awareness training

The REACH Fund – to fund the building consultant to undertake a review of future opportunities for the Dene Centre.

Reeds Grassroots Fund - to contribute towards the salary and on costs of a Welfare Benefit Advisor.

Sport England – to fund the set up and pilot of the Ability North project; tailored one-to-one personal training sessions for disabled people

Sir James Knott Trust – to fund the consultancy work and building planning.

Tackling Inequalities Fund – Continuation of Ability North Project tailored one to one Personal Training sessions for disabled people

21. Analysis of funds

Year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	10,471	182,697	-	193,168
Investments	27,634	-	-	27,634
Net current assets	202,620	-	45,000	247,620
Long term liabilities	(327,662)	-	-	(327,662)
	<u>(86,937)</u>	<u>182,697</u>	<u>45,000</u>	<u>140,760</u>

Year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	14,346	190,990	-	205,336
Investments	28,920	-	-	28,920
Net current assets	221,859	-	2,863	224,722
Long term liabilities	(360,419)	-	-	(360,419)
	<u>(95,294)</u>	<u>190,990</u>	<u>2,863</u>	<u>98,559</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

22. Operating commitments

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

	Equipment	
	2022	2021
	£	£
Not later than one year	4,400	8,360
Later than one and not later than five years	17,600	17,600
	<u>22,000</u>	<u>25,960</u>
	<u><u>22,000</u></u>	<u><u>25,960</u></u>

23. Related Parties

There are no related party transactions in the year (2021: None).

24. Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net movement for the year	42,201	22,705
Investment income	(431)	(944)
Depreciation	12,168	12,756
Loss/(gain) on investments	1,286	(81)
Decrease/(increase) in debtors	(27,071)	50,203
(Decrease)/increase in creditors: due within one year	(15,737)	(5,521)
(Decrease)/increase in creditors: due after more than one year	(32,757)	605
	<u>(20,341)</u>	<u>79,723</u>
	<u><u>(20,341)</u></u>	<u><u>79,723</u></u>

DISABILITY NORTH

England & Wales - Charity number 514733

Accounts

Company Registration Number: 1781525 (England and Wales)
Charity Registration Number: 514733

Disability North
(a company limited by guarantee)

Executive Committee Report and Financial Statements

Year Ended 31 March 2021

DISABILITY NORTH

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DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2021. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

- I. to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- II. to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- III. to promote and support research of social welfare issues related to disability and to publish the results of such research.

Aims and Activities

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

For the year under review the main objectives were to:

- Implement the third year of Disability North's 2018-23 strategic direction.
- Continue to use the results of evaluations and consultations to consolidate existing funding streams and develop new ones to cover the activities and management of Disability North.
- Ensure that all services funded on a contractual basis with statutory agencies and charitable funders deliver services with effectiveness, efficiency and quality to satisfy both our service users, statutory and charitable funders.
- Continue to explore opportunities to maintain and enhance Disability North's reputation as being one of the region's leading resources for information, advice and support on all aspects of disability.

Additionally, during the Covid-19 pandemic Disability North were compelled to continue to provide a remote service, keep our support functions running, all whilst operating under lockdown conditions and managing the impact of Covid-19 on our service users.

The significant activities to achieve those objectives were:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard statutory funding streams where possible and identify opportunities for increases in funding where appropriate. We did this via many successful emergency Covid-19 related funding bids.
- The Chief Executive (in consultation with the Board) implemented the third year of the 2018-23 strategic plan.
- Disability North explored opportunities with the aim of increasing funding and income generation for Disability North despite notification of loss of the Direct Payment Contract with Newcastle City Council from June 2020 following a retendering exercise. We launched our new independent Direct Payment Support service, Community Care advice project and took over work from IBK initiatives in the York and North Yorkshire areas.
- The Disability North Service Team continued to provide high quality information and advice services to meet the demand of service users and to fulfil the requirements of statutory and charitable funders.

Public Benefit

Disability North's mission is to promote inclusion, independence and choice for disabled people. The benefits to the general public are clearly identifiable. Our services, available to disabled people of all ages are:

- Help to reduce discrimination and remove barriers for disabled people whilst contributing towards creating a fairer and more equal society for all;
- Promote independent living by giving disabled people more control over how they manage their lives;
- Provide choice to disabled people and their carers and families by giving advice, information and support in all areas of their health and social care needs;
- Our services help to alleviate poverty by assisting service users to make the best value choices in relation to social care and significantly in the areas of welfare rights and community care.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During the year 20/21:

- We supported around 3000 disabled people and their carers in obtaining benefits to the ongoing value of approximately £5 million.
- The Disability North Service Team continues to perform well. Staff members have retained their own areas of expertise whilst learning new skills in order to manage increasing workloads and to offer a demand led service to beneficiaries.
- The benefits team continue to retain the award from Advice Standard Alliance for advice with casework relating to welfare benefits.
- All statutory and charitable funders were very satisfied with the services provided and the performance monitoring reports submitted throughout the year. Despite the impact of Covid-19, the majority of the targets in relation to service user activity for the year under review were reached.
- Payroll and Payroll Plus has continued to expand and provides a substantial additional income stream.
- Disability North has worked in partnership with Sintons Solicitors and Irwin Mitchell Solicitors to facilitate and deliver free legal surgeries on any disability related issues. These were delivered remotely.
- Disability North launched its independent direct payment support service and a community care advice project.

Review of Activities Disability North Service Team

The Disability North Service Team provides information, advice and guidance on a wide range of disability issues. The service is funded by the statutory sector and charitable grants, supplemented by income generated by fundraising activities.

Our Independent Direct Payment Support Service

Disability North have been empowering disabled people through the delivery of the Newcastle City Council's Direct Payment Support Service for over 18 years. Now this contract has come to an end, we launched our independent direct payment support service to provide one-to-one support on managing Direct Payments and Personal Health Budgets and offer this throughout the whole region. The support we offer includes recruiting personal assistants and all aspect of employment support. During the 2020-21 financial year we supported disabled people with 184 queries on direct payments/personal health budgets.

Independent Living

The varied advice Disability North offers on Independent Living is an important service for the region's disabled people. In the 2020-21 financial year Disability North responded to 874 requests for advice covering a wide range of equipment and services including: personal care, household items, wheelchairs, scooters, grants and accessible holidays.

Benefits Advice

Disability North's Benefits advice provides an essential service for disabled people, their families, and carers in the North East. During the 2020-2021 financial year we responded to 2573 requests for information and advice on Welfare Benefits and helped our clients gain £4,905,972 worth of benefits, allowing greater opportunities in relation to inclusion and independence.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

Disability North (The Dene Centre)

The Executive Committee acknowledges that the Dene Centre building is over 30 years old and that its infrastructure including electrical systems and the general building structure must be monitored for significant deterioration or operational failure. We are currently considering our options in relation to the leasehold and the current building. This is a focus for the forthcoming financial year and have received funding to develop detailed architect plans for a new hub and independent living accommodation. Disability North continues to rent out space within the Dene Centre to a variety of tenants. Tenants up to 31 March 2021 include: Liveasy, KarePlus, Silverline Memories, A Time 2 Talk and Age UK Gateshead. Learning for Life are moving into the remaining vacant space in 21/22.

Strategic Planning

The Chief Executive Officer regularly reports on progress to the Executive Committee.

FINANCIAL REVIEW

Financial Position

At 31 March 2021 the charity is reporting a net operating surplus of £22,705. This surplus is a reflection of the operations of the charity during the financial year, and is after a charge of £22,405 in respect of the long term pension liability, which is recalculated each year and any increase or decrease is reported within the accounts, see note 19.

The charity has operated largely within budget during the period under review. Moving forward, the Executive Committee are confident that the budget set for 2021-22 will be met and the position of the charity will improve, and be in a more stable and coherent structure to build on in line with the Strategic Direction 2018-23.

Payroll services continues to be a source of revenue, however income decreased this year by 7% against the previous period with the expectation that next financial year, with the additional of York payroll, this income will again increase.

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2021-22) and beyond.

The political delays in achieving an exit from the EU made long term planning for these income streams difficult though current indications are that they will remain at around current levels over the short to medium term. The long-term impact of the Covid-19 pandemic will no doubt effect both the demand for our services and the funding landscape. However, given our work during this time and the funding we were able to secure, we believe that we are in a relatively strong position.

The management team remain committed to the provision of core services within budget and the restructuring and consolidation within the charity will provide an even more stable footing to move forward on and enable closer control over fundraising and expenditure.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

Reserves Policy

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for unrestricted reserves equivalent to six months expenditure. Free reserves at 31 March were £250,779 (2020 - £204,173), which excluding the long term pension liability, slightly exceed the reserve target. Moving forward and reserves are intended to remain at this level. Designated funds at the year-end consist of the property fund, which equals the net book value of the property.

Total reserves at 31 March 2021 show a net assets position of £98,559 which is after deducting the net present value of the Tyne and Wear Pension Scheme liability. This has been recalculated this year and at 31 March 2021 amounted to £382,219. The liability is expected to be repaid in annual instalments based on the Recovery Plan which runs to 2037, the repayment of this liability is incorporated into the annual budgets.

Principal Funding Sources

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission, including:

The Access to Justice Foundation
Charities Aid Foundation – Coronavirus Emergency Fund
The Clothworkers' Foundation
The Community Foundation Tyne & Wear and Northumberland
The Community Justice Fund
County Durham Community Foundation
The Edward Gostling Foundation
The Henry Smith Charity
The Joicey Trust
Karbon Homes
National Lottery Awards for All – Community Fund
Northumberland County Council
Northumbria Police Crime Commissioner Coronavirus Response Fund
Power to Change Trust
The REACH Fund (Access – the Foundation for Social Investment)
Sport England

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

PLANS FOR THE FUTURE

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

Hire of conference room facilities

We will continue to promote the training room as a reasonable priced option to hire.

Office space

Office space available to rent will be reviewed and advertised appropriately. Although there are no available spaces currently.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North is focusing on sourcing and submitting funding applications identified in the fundraising plan (21/22).

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North, however since the loss of the Direct Payment contract in May 2020, payroll has seen a minor decrease of income of 7% on 2019/20.

Statutory Funding

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams.

Partnerships

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

Key drivers for the future

Personalisation, the ageing population and austerity are all continuing themes on the health and social care agenda. The role of the voluntary sector is consistently mentioned within Government agenda at both local and national levels. Disability North needs to ensure it is well placed to take advantage of all potential opportunities both to raise its profile in the region and to ensure financial stability.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 514733
Company Number: 1781525
Registered Office: The Dene Centre, Castle Farm Road, Newcastle upon Tyne, NE3 1PH

Our advisors

Auditors Stephenson Coates Audit Limited, West 2, Asama Court, Newcastle Business Park, Newcastle upon Tyne NE4 7YD

Bankers Lloyds TSB PO Box 8, High Street, Gosforth, Newcastle upon Tyne, NE3 1JQ
Unity Trust Bank Plc Nine Brindley Place, Birmingham, B1 2HB

Solicitors Weightmans LLP, 1 St James Gate, Newcastle upon Tyne, NE99 1YQ

Directors and Executive Committee

The directors of the charitable company are its Executive Committee for the purpose of charity law. The Executive Committee and officers serving during the year and since the year end were as follows:

J L Cairns (Chair)	
L Reynolds (Vice Chair)	
A Gawne	(Appointed 7 January 2021)
M Hood	(Resigned 7 July 2021)
S Knox	(Resigned 7 December 2020)
L Pritchard	(Appointed 1 April 2020)
S Swanston – Newbrook	(Appointed 7 January 2021)
R Thomas	

Key management

Chief Executive Officer	Victoria Armstrong
Service Team Manager	Keith Moore
Finance & Office Manager	Katie Boyden
Payroll Manager	Lynne Waggott

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

Recruitment and Appointment of Executive Committee

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

Executive Committee Induction and Training

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

Organisational Structure

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

Related Parties

Details of related parties arising through third party connections with members of the Executive Committee are given in note 23 to the accounts.

Pay policy for senior staff

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

Risk Management Policy

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

EXECUTIVE COMMITTEE STATEMENT OF RESPONSIBILITIES

The Executive Committee (who are also directors of Disability North for the purposes of company law) are responsible for preparing the Executive Committee 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 Executive Committee 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 the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and 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 charitable company will continue in operation.

The Executive Committee are also responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 Executive Committee are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- as the Executive Committee we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

AUDITORS

A resolution proposing that Stephenson Coates Audit Limited will be reappointed as auditors of the company will be put to the Annual General Meeting.

Approved by the Executive Committee on 4th November 2021 and signed on their behalf by:


.....
Jamie Cairns
Chair

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY NORTH

Opinion

We have audited the financial statements of Disability North for the year ended 31 March 2021 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, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2021, and of the 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 Auditor's 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 directors' 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 company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Committee 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.

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT *(Continued)* TO THE MEMBERS OF DISABILITY NORTH

Opinion 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 Executive Committee's report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 directors' 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 by the charitable company, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of the Executive Committee

As explained more fully in the Executive Committee's responsibilities statement set out on page 9, the Executive Committee (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 Executive Committee 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 Executive Committee 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 Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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.

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT *(Continued)* TO THE MEMBERS OF DISABILITY NORTH

Auditor's responsibilities for the audit of the financial statements *(continued)*

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the Key Management Personnel. The most significant identified that directly affect the financial statements include financial reporting legislation (including related companies' legislation), the Charities Act 2011 and UK taxation legislation. The company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Health and Safety, Employment Law and Data Protection regulations, recognising the nature of the company's activities.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquiries of the Executive Committee and Key Management Personnel as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override, including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


.....

John Oswald (Senior statutory auditor)
For and on behalf of Stephenson Coates Audit Limited
Chartered Accountants and Statutory Auditors

West 2, Asama Court,
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

4th November 2021

DISABILITY NORTH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income:						
Donations and Grants	4	187,635	-	111,671	299,306	120,584
Income from charitable activities	5	156,860	-	-	156,860	312,020
Income from other trading activities	6	41,031	-	-	41,031	74,824
Investment income	7	944	-	-	944	523
Other income		2,288	-	-	2,288	2,718
Total income		388,758	-	111,671	500,429	510,669
Expenditure:						
Cost of raising funds	6	650	-	-	650	(1,123)
Expenditure on charitable activities	8	317,790	8,294	128,666	454,750	496,317
Pension liability		22,405	-	-	22,405	(156,239)
Total expenditure		340,845	8,294	128,666	477,805	338,955
Net gains/(losses) on investments		81	-	-	81	(37)
Net income/expenditure		47,994	(8,294)	(16,995)	22,705	171,677
Transfer between funds	20	-	-	-	-	-
Net movement in funds		47,994	(8,294)	(16,995)	22,705	171,677
Reconciliation of funds						
Total funds brought forward		(143,288)	199,284	19,858	75,854	(95,823)
Total funds carried forward		(95,294)	190,990	2,863	98,559	75,854

This Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

DISABILITY NORTH

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	13		205,336		211,637
Investments	14		28,920		28,840
			<u>234,256</u>		<u>240,477</u>
Current Assets					
Stocks		300		300	
Debtors	15	81,961		132,164	
Cash at bank and in hand		202,813		128,601	
		<u>285,074</u>		<u>261,065</u>	
Liabilities:					
Creditors: amounts falling due within one year	16	(60,352)		(65,874)	
Net current assets			<u>224,722</u>	<u>195,191</u>	
Total assets less current liabilities			<u>458,978</u>	<u>435,668</u>	
Creditors: amounts falling due after more than one year	17	(360,419)		(359,814)	
			<u>98,559</u>	<u>75,854</u>	
The funds of the charity:					
Restricted funds	20		2,863		19,858
Unrestricted funds			(95,294)		(143,288)
Designated funds			190,990		199,284
			<u>98,559</u>	<u>75,854</u>	

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Executive Committee on 4th November 2021 and signed on their behalf by:-


.....
J Cairns

Chairman

Company Registration No. 1781525

The notes on pages 16 to 31 form part of these financial statements.

DISABILITY NORTH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flow from operating activities			
<i>Net cash flow from operating activities</i>	24	79,723	4,837
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(6,455)	(11,378)
Investment income		944	523
<i>Net cash flow from investing activities</i>		<u>(5,511)</u>	<u>(10,855)</u>
Net increase/ (decrease) in cash and cash equivalents		74,212	(6,018)
Cash and cash equivalents at the beginning of the year		128,601	134,619
Cash and cash equivalents at the end of the year		<u>202,813</u>	<u>128,601</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		202,813	128,601

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

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

1.2 Going concern

A pension liability of £382,219 shown in note 20 has been provided in the financial statements in accordance with FRS 102. The liability represents the additional contributions required in line with the Recovery Plan which runs to 2037. Further detail in relation to the recognition of the liability can be found in note 1.14. The pension liability does not fall due immediately.

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information in response to the COVID-19 pandemic. Actual results are monitored against budget along with cash flows. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Executive Committee have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Designated funds are amounts earmarked by the Executive Committee for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations from individuals and charitable trusts are recognised when notification of payment is received, unless there are specific conditions attached.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

No amount is included within the financial statements for volunteer time in line with the SORP (FRS 102).

1.5 Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, finance, personnel and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	over the remaining period of the lease
Leasehold buildings	40 years
Furniture and equipment	1 to 10 years

1.8 Investments

Fixed asset investments are stated at market value.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

1.9 Stock

Stock is stated at the lower of cost and net realisable value.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are stated at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Creditors and provisions

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

1.13 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

1.14 Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

The charity also contributes to a defined benefit pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme and therefore accounts for it as a defined contribution scheme. In addition to the above accounting deficit the scheme has agreed a schedule of contributions with participating employers that will eliminate the plan over 20 years. The charity has recognised a liability for the contributions adjusted for the time value of money and an equal expense in the SoFA.

1.15 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.16 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

2. Legal status

Disability North is a company limited by guarantee (No 1781525) and not having a share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Comparative statement of financial activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
Income:				
Donations and Grants	12,568	-	108,016	120,584
Income from charitable activities	312,020	-	-	312,020
Income from other trading activities	74,824	-	-	74,824
Investment income	523	-	-	523
Other income	2,718	-	-	2,718
Total income	<u>402,653</u>	<u>-</u>	<u>108,016</u>	<u>510,669</u>
Expenditure:				
Cost of raising funds	(1,123)	-	-	(1,123)
Expenditure on charitable activities	399,455	8,704	88,158	496,317
Pension liability	(156,239)	-	-	(156,239)
Total expenditure	<u>242,093</u>	<u>8,704</u>	<u>88,158</u>	<u>338,955</u>
Net gains/(losses) on investments	(37)	-	-	(37)
Net income/expenditure	160,523	(8,704)	19,858	171,677
Transfer between funds	-	-	-	-
Net movement in funds	<u>160,523</u>	<u>(8,704)</u>	<u>19,858</u>	<u>171,677</u>
Reconciliation of funds				
Total funds brought forward	(303,811)	207,988	-	(95,823)
Total funds carried forward	<u>(143,288)</u>	<u>199,284</u>	<u>19,858</u>	<u>75,854</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

4. Donations and legacies

	2021	2020
	£	£
Donations	14,289	4,568
Grants	285,017	116,016
	<u>299,306</u>	<u>120,584</u>

Analysis of grants:

£

Unrestricted Funds

The Community Foundation Tyne & Wear and Northumberland	62,411
The Community Justice Fund	45,000
Power to Change Trust	18,935
National Lottery Awards for All – Community Fund	10,000
Charities Aid Foundation – Coronavirus Emergency Fund	10,000
County Durham Community Foundation	5,000
Karbon Homes	5,000
Northumberland County Council	5,000
The Clothworkers Foundation	4,500
The Joicey Trust	3,000
Northumbria Police Crime Commissioner Coronavirus Response Fund	2,500
Other (less than £2,000)	2,000
	<u>173,346</u>

Restricted Funds

The Henry Smith Charity	54,300
The Access to Justice Foundation	30,068
Sport England	18,238
The Edward Gostling Foundation	5,000
The REACH Fund	4,065
	<u>111,671</u>

Total Grant income

285,017

5. Income from charitable activities

	2021	2020
	£	£
Contractual payments	43,399	194,415
Sale of goods and services	113,461	117,605
	<u>156,860</u>	<u>312,020</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2021

6. Income from other trading activities

	Fundraising events £	Rents receivable and room hire £	Shop sales £	Training £	2021 £	2020 £
Income	1,341	39,690	-	-	41,031	74,824
Direct costs	(605)	(45)	-	-	(650)	1,123
	<u>736</u>	<u>39,645</u>	<u>-</u>	<u>-</u>	<u>40,381</u>	<u>75,947</u>

7. Investment income

	2021 £	2020 £
Income from listed investments	656	305
Interest receivable	289	218
	<u>944</u>	<u>523</u>

8. Charitable expenditure analysis

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Independent living	260,683	89,360	350,043	353,112
Benefit, advice and support	77,977	26,730	104,707	143,205
	<u>338,660</u>	<u>116,090</u>	<u>454,750</u>	<u>496,317</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

9. Support costs

	2021	2020
	£	£
Salaries	45,523	53,826
Water rates	659	263
Electricity & Gas	1,590	2,068
Insurance	2,497	2,790
Repairs & Maintenance	22,316	22,391
Cleaning	3,145	2,876
Telephone	821	736
Photocopying, postage, printing & stationary	3,246	535
Training, travel & entertaining	844	3,260
Publicity	645	3,108
Professional fees	12,486	2,543
Bank charges	610	862
Depreciation	12,756	12,381
Sundry	3,952	(6,251)
Governance costs (note 10)	5,000	5,574
	<hr/>	<hr/>
	116,090	106,962
	<hr/>	<hr/>

10. Governance costs

	2021	2020
	£	£
Audit fees	5,000	5,525
Executive committee costs	-	49
	<hr/>	<hr/>
	5,000	5,574
	<hr/>	<hr/>

11. Net movement in funds

	2021	2020
	£	£
This is stated after charging:		
Depreciation	12,756	12,381
Auditor's remuneration	5,000	5,525
	<hr/>	<hr/>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

12. Analysis of staff costs and Executive Committee remuneration and expenses

	2021	2020
	£	£
Wages and salaries	276,719	327,193
Social security costs	19,742	21,973
Other pension costs	22,854	21,869
	<u>319,315</u>	<u>371,035</u>

	2021	2020
Number of employees		
The average monthly number of employees during the year was:		
Direct charitable services	10	9
Fundraising and publicity	-	1
Management and administration of the charitable company	6	7
	<u>16</u>	<u>17</u>

Included in the above are redundancy costs of £505 (2020 – £Nil).

There were no employees whose annual emoluments were more than £60,000 (2020 - None).

None of the Executive Committee (or any persons connected with them) received any remuneration for their services as directors during the year. No members of the Executive Committee were reimbursed travelling expenses during the year (2020 - £49 paid to two members).

Stuart Knox, a resigning member of the Executive Committee, was paid £Nil (2020 - £1,500) in respect of consultancy fees for accounting services provided during the year.

The key management personnel of the charity comprise the Executive Committee, the Chief Executive Officer, Service Team Manager, Finance & Office Manager and Payroll Manager. The total employee benefits of the key management personnel of the charity were £145,264 (2020 - £166,487).

DISABILITY NORTH

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

13. Tangible Fixed Assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2020	50,847	687,335	30,112	768,294
Additions	-	-	6,455	6,455
At 31 March 2021	<u>50,847</u>	<u>687,335</u>	<u>36,567</u>	<u>774,749</u>
Depreciation				
At 1 April 2020	7,745	531,154	17,758	556,657
Charge for the year	484	7,809	4,463	12,756
At 31 March 2021	<u>8,229</u>	<u>538,963</u>	<u>22,221</u>	<u>569,413</u>
Net book value				
At 31 March 2021	<u>42,618</u>	<u>148,372</u>	<u>14,346</u>	<u>205,336</u>
At 31 March 2020	<u>43,102</u>	<u>156,181</u>	<u>12,354</u>	<u>211,637</u>

All tangible fixed assets are held for direct charitable purposes. Parts of the building are let to organisations with related objectives.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

14. Fixed Asset Investments

	2021	2020
	£	£
UK Managed Bond	28,920	28,839
Investment in subsidiary	-	1
	<u>28,920</u>	<u>28,840</u>
UK Managed Bond		£
At 1 April 2020		28,839
Unrealised gain		81
At 31 March 2021		<u>28,920</u>
Historical cost		<u>24,442</u>

15. Debtors

	2021	2020
	£	£
Trade debtors	70,711	79,076
Prepayments and accrued income	11,250	47,717
Owed from group undertakings	-	5,371
	<u>81,961</u>	<u>132,164</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,082	11,034
Taxes and social security costs	10,817	8,698
Accruals	3,715	9,549
Pension liability (note 19)	21,800	21,100
Other creditors	4,938	15,493
	<u>60,352</u>	<u>65,874</u>

17. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Pension liability (note 19)	360,419	359,814
	<u>360,419</u>	<u>359,814</u>

18. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

	£
At 1 April 2020	2,041,289
Income	6,773,805
Expenditure	(6,948,674)
At 31 March 2021	<u>1,866,420</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

19. Pension costs

Defined contribution scheme

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £22,854 (2020 - £21,869) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees belong to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This is a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

The most recent valuation was at 31 March 2019 and showed it to be in deficit. Disability North is required to make contributions to the deficiency. The next year's deficiency payments, which are in addition to the normal pension cost, will be £21,800.

In accordance with FRS 102, the net present value of the future contributions required by Disability North over 16 years to clear the funding deficit is £382,219 (2020 - £380,914). In calculating this net present value the contributions from the triennial valuation to 31 March 2019 have been used, along with a discount rate of 2.1% (2020 – 2.5%) representing the typical yield of high quality corporate bonds.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2021

20. Statement of funds

<u>Year ended 31 March 2021</u>	Balance at 1 April 2020 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General funds	(143,288)	388,758	(340,845)	81	(95,294)
Designated funds					
Capital assets	199,284	-	(8,294)	-	190,990
Total unrestricted funds	<u>55,996</u>	<u>388,758</u>	<u>(349,139)</u>	<u>81</u>	<u>95,696</u>
Restricted funds					
The Access to Justice Foundation	-	30,068	(30,068)	-	-
The Clinical Commissioning Group	4,958	-	(4,958)	-	-
The Edward Gostling Foundation	-	5,000	(5,000)	-	-
The Henry Smith Charity	-	54,300	(54,300)	-	-
The REACH Fund	12,900	4,065	(14,102)	-	2,863
Reeds Grassroots Fund	2,000	-	(2,000)	-	-
Sport England	-	18,238	(18,238)	-	-
Total restricted funds	<u>19,858</u>	<u>111,671</u>	<u>(128,666)</u>	<u>-</u>	<u>2,863</u>
	<u>75,854</u>	<u>500,429</u>	<u>(477,805)</u>	<u>81</u>	<u>98,559</u>

DISABILITY NORTH

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds (Continued)

<u>Year ended 31 March 2020</u>	Balance at 1 April 2019 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General funds	(303,811)	402,653	(242,093)	(37)	(143,288)
Designated funds					
Capital assets	207,988	-	(8,704)	-	199,284
Total unrestricted funds	<u>(95,823)</u>	<u>402,653</u>	<u>(250,797)</u>	<u>(37)</u>	<u>55,996</u>
Restricted funds					
The Clinical Commissioning Group	-	9,916	(4,958)	-	4,958
The Community Foundation	-	25,000	(25,000)	-	-
The Henry Smith Charity	-	54,200	(54,200)	-	-
The REACH Fund	-	12,900	-	-	12,900
Reeds Grassroots Fund	-	3,000	(1,000)	-	2,000
The Joicey Trust	-	3,000	(3,000)	-	-
Total restricted funds	<u>-</u>	<u>108,016</u>	<u>(88,158)</u>	<u>-</u>	<u>19,858</u>
	<u>(95,823)</u>	<u>510,669</u>	<u>(338,955)</u>	<u>(37)</u>	<u>75,854</u>

Designated funds

The capital asset fund equals the net book value of the leasehold property.

Restricted funds

The Access to Justice Foundation - to fund the salary costs of the Community Care Legal Advisor.

The Clinical Commissioning Group – the fund is to support The Information and Advisory Service and Independent Living and Resource Centre.

Community Foundation – to fund the salary costs of a Service Development and Involvement Manager.

The Edward Gostling Foundation – to fund independent living advice

The Henry Smith Charity – to fund the salaries and on costs of two Welfare Benefit Advisors.

The REACH Fund – to fund the building consultant to undertaken a review of future opportunities for the DeneCentre.

Reeds Grassroots Fund - to contribute towards the salary and on costs of a Welfare Benefit Advisor.

The Joicey Trust - to contribute towards the salary and on costs of a Welfare Benefit Advisor.

Sport England – to fund the set up and pilot of the Ability North project; tailored one-to-one personal training sessions for disabled people

DISABILITY NORTH

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

21. Analysis of funds

Year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	14,346	190,990	-	205,336
Investments	28,920	-	-	28,920
Net current assets	221,859	-	2,863	224,722
Long term liabilities	(360,419)	-	-	(360,419)
	<u>(95,294)</u>	<u>190,990</u>	<u>2,863</u>	<u>98,559</u>

Year ended 31 March 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	12,353	199,284	-	211,637
Investments	28,840	-	-	28,840
Net current assets	175,333	-	19,858	195,191
Long term liabilities	(359,814)	-	-	(359,814)
	<u>(143,288)</u>	<u>199,284</u>	<u>19,858</u>	<u>75,854</u>

22. Operating commitments

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

	Equipment	
	2021 £	2020 £
Not later than one year	8,360	9,012
Later than one and not later than five years	17,600	15,321
	<u>25,960</u>	<u>24,333</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

23. Related Parties

Stuart Knox, retired treasurer in the year, is also a director of The Human Office from which Disability North purchased supplies on an arm's length basis totalling £Nil (2020 – £2,307). Included within trade creditors is an amount of £Nil (2020 - £3) due to The Human Office.

Stuart Knox, retired treasurer in the year, is also a director of S K Accountancy from which Disability North purchased services on an arm's length basis totalling £Nil (2020 – £1,500). Included within trade creditors is an amount of £Nil (2020 - £Nil) due to S K Accountancy.

There are no other related party transactions in the year (2020: None).

24. Reconciliation of net income/expenditure to net cash flow from operating activities

	2021	2020
	£	£
Net movement for the year	22,705	171,678
Investment income	(944)	(523)
Depreciation	12,756	12,380
Loss/(gain) on investments	(81)	37
Decrease/(increase) in debtors	50,203	28,776
(Decrease)/increase in creditors: due within one year	(5,521)	(30,172)
(Decrease)/increase in creditors: due after more than one year	605	(177,339)
	<hr/>	<hr/>
	79,723	4,837
	<hr/>	<hr/>