

Company Registration No. 05506903 (England and Wales)

Charity No: 1114622

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 March 2022

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

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DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

**Key management personnel:
Trustees/Directors**

D Wilson (Resigned 21 March 2022)
M Cropper (Resigned 21 July 2022)
N Patterson (Resigned 8 November 2021)
R Amin
J Pearson (Resigned 10 October 2022)
K Dobson
A C Holgate (Appointed 8 November 2021)

**Key management personnel:
Chief Executive & Company Secretary** M Close

Office Manager S Dickson

Company Number 05506903

Charity Number 1114622

Registered Office 103-104 Church Street
Preston
PR1 3BS

Independent examiner MHA Moore and Smalley
Chartered Accountants
Richard House
Winckley Square
Preston
PR1 3HP

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees of Disability Equality (NW) Ltd, who are also the directors for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Structure, governance and management

Governing document

Disability Equality (NW) Ltd is a charitable company limited by guarantee and was incorporated on 13 July 2005. The company remained dormant until 1 April 2006 when the objects of the charity commenced. The organisation was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. There is no minimum/maximum number of directors on the board at any given time, however, the Board shall comprise a minimum of 50% of skilled disabled people or a nominated family member or a carer. The trustees may at any time co-opt any person duly qualified to fill a vacancy or additional trustee. Such appointments are only valid until the next AGM. One third of trustees must retire at the AGM but can be re-appointed.

Trustee induction and training

Training and induction is provided for new trustees by means of an induction pack, accompanied by a Trustees' Handbook containing various helpful documents, and meetings with senior staff and trustees to learn about the background of the charity. The trustees are invited to take up places on relevant locally arranged courses.

Risk management

The trustees continually examine the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Trustees meet on a regular basis, usually monthly, either in person or virtually. The Trustee officers also meet as and when required to ensure the smooth running of the charity. The Risk Assessment is used to inform the charity's Business Plan and Strategic Objectives.

The following major risks have been identified by the trustees:

- Ongoing issues relating to the Covid pandemic, ie post Covid demand for support, staff recruitment and retention, potential rise in cases and the need to keep trustees and staff safe whilst continuing to deliver key support services.
- The need to identify potential sources of funding to achieve Key Aims in the Strategic Plan whilst meeting ever changing demands of the current economic environment– for example the cost of living crisis.
- a constant need to attract and retain skilled volunteers and trustees;
- a need to retain and recruit skilled staff;
- the reliance on a small skilled core management team and a lack of core funding.

As a consequence of these risks the trustees are constantly looking for new ways to reduce their outgoings and increase income from grants, contracts and donations and access external skilled support where needed.

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

Organisation

Trustees are supported by the Chief Executive and other paid staff from the offices in Church Street, Preston. Service delivery is supported by volunteers who are recruited and trained.

Key management personnel remuneration

The trustees consider the board of directors, who are the organisation's trustees, the chief executive and the office manager comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. The remuneration of the chief executive is determined by trustees in line with their remuneration policy, and then any decisions will go to the full trustee board for discussion and approval.

Public benefit, objectives and activities

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

The objects for which the service is established are:

- to relieve people with disabilities living in the North West so that they may lead active and fulfilling lives integrated in the society;
- grants are made to organisations only to achieve the above objectives.

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 1,664 volunteer hours were provided during the year. If this is conservatively valued at £9.90 an hour, the volunteer effort amounts to £16,473.

Achievements and performance

The charity achieved its objectives for the year through regular activities.

Review of activities – achievements and performance

Services provided include:

- Information & advice;
- Disability hate crime 3rd party reporting centre and Personal Safety information/workshops through the 'Safety First' Project;
- Direct payment information, advice and support through the Lancashire Independent Living Service;
- Strategic policy, training and campaigns work;
- Supported Banking service.

Core activities included governance, finance, building, membership, policy and human resources. Earned income from the Supported Banking Service is reinvested into the charity in line with its plans.

Financial review

The SOFA for the period is set out on page 8 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The charity's income totalled £730,668 (2021 £673,770) and expenditure totalled £561,162 (2021 £548,844). The surplus of £168,506 increased the total funds at 31 March 2022 to £932,340.

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

Going concern

The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. To date income has not reduced significantly however there is uncertainty regarding funding for future periods. Projects are continuing where possible and as a result, the Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for a period of at least twelve months from the date of the signing of the accounts.

Funding

The charity is reliant on external funding to continue in operation. The National Lottery Community Fund is funding the 'Safety First' project and contributed to core costs for three years until December 2024. In August 2020 a Consortium comprising of Disability Positive (formerly Cheshire Centre for Independent Living) and Disability Equality submitted a successful tender application to provide direct payment advice and support and a payroll service to direct payment users in Lancashire – the service is called the Lancashire Independent Living Service. The contract was awarded until May 2023 with an option to extend for a further 3 years to 2026.

The charity also has funding from Preston City Council Covid response fund, Awards for All and various earned income streams in the form of supported banking service fees, training, room hire. Additionally, the charity is grateful for the support of the general public for their generous donations, and this will continue to be an important source of income. The charity will continue to submit additional funding applications and is confident it will be successful with a sufficient amount of these bids to continue in operation and has plans in place to control costs in line with any reduction in the expected level of income if necessary.

Reserves policy

Total reserves at 31 March 2022 are £932,340, of which £246,226 are restricted funds and £686,114 are unrestricted funds. The trustees' reserves policy is to be equivalent to up to 12 months of average expenditure and to include enough reserves for project exit costs and redundancy payments. Unrestricted free reserves at 31 March 2021 were £686,114, which is in excess of 12 months of unrestricted expenditure. This is monitored on an ongoing basis by the Trustees to keep free reserves in line with the reserves policy.

Plans for future periods

- To work towards sustainability;
- To ensure all activities are led by disabled people;
- To review the organisation's key policy documents;
- To monitor and review all activities and to seek continuation funding for those still needed;
- To be responsive to the changing needs of local disabled people;
- To secure funding to achieve the key aims within the strategic plan.
- Steering out of the pandemic and ensuring that the organisation is fit for the future.

Responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This report was approved by the Board on19/12/2022..... and signed on its behalf:

Kathy Dobson

.....
K Dobson

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022 set out on pages 8 to 19.

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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 ICAEW, 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 that in any material respect:

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

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

Nicola Mason

.....
Nicola Mason
For and on behalf of
MHA Moore and Smalley
Chartered Accountants & Statutory Auditor

Richard House
Winckley Square
Preston
PR1 3HP

Date: 20/12/2022.....

DISABILITY EQUALITY (NW) LTD**(A Registered Charity and Company Limited by Guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds £	Unrestricted funds £	31 March 2022 £	31 March 2021 £
Income from:					
Donations		2,663	433	3,096	1,731
Charitable activities:					
Grants for the provision of services	2	87,981	6,616	94,597	221,048
Room hire		6,211	-	6,211	1,446
Supported banking income		-	101,838	101,838	101,818
Lancashire Independent Living Service (LILS) income		-	272,220	272,220	339,650
Other trading activities:					
Fundraising		2,634	-	2,634	6,701
Investments		49	23	72	248
Other income – CJRS		-	-	-	1,128
Total income		99,538	381,130	480,668	673,770
Expenditure on:					
Raising funds	3	8,360	2,002	10,362	8,792
Charitable activities	3	166,866	331,220	498,086	540,052
Total expenditure		175,226	333,222	508,448	548,844
Net income/(expenditure)		(75,688)	47,908	168,506	124,926
Transfers between funds		49,633	(49,633)	-	-
Net movement in funds		(26,055)	(1,725)	(27,780)	124,926
Reconciliation of funds:					
Fund balances brought forward		125,628	638,206	763,834	638,908
Fund balances carried forward		99,573	636,481	736,054	763,834

All the above results are derived from activities which are continuing.

All gains and losses in the period are included above.

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	Restricted funds £	Unrestricted funds £	Total 31 March 2022 £	Total 31 March 2021 £
Fixed assets					
Tangible assets	7	3,436	7,909	11,345	1,035
Current assets					
Debtors	8		34,465	34,465	46,352
Cash at bank and in hand		96,137	794,587	890,724	722,275
		96,137	829,052	925,189	768,627
Current liabilities					
Creditors falling due within one year	9	-	200,481	200,481	5,828
Net current assets		96,137	628,571	724,708	762,799
Net assets		99,573	636,481	736,054	763,834
Represented by: Funds	10	99,573	636,481	736,054	763,834

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

These accounts were approved by the trustees on 19/12/2022 and signed on their behalf by:

Kathy Dobson

.....
K Dobson

Company Number: 05506903

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	Total	Total
	£	£
Cash flow from operating activities	(a) 182,760	147,512
Cash flows from investing activities		
Investment income	72	248
Purchase of tangible fixed assets	(14,383)	-
Net cash flow from investing activities	(14,311)	248
Increase in cash and cash equivalents in the year	168,449	147,760
Cash and cash equivalents at the beginning of the year	722,275	574,515
Cash and cash equivalents at the end of the year	890,724	722,275
(a) Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(27,780)	124,926
Investment income received	(72)	(248)
Depreciation	4,073	804
(Increase)/decrease in debtors	11,887	24,892
(Decrease)/increase in creditors	194,652	(2,862)
Net cash provided by / (used in) by operating activities	182,760	147,512

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 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 Accounting Practice.

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

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. The Trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Company status

The charity is a company limited by guarantee. The trustees are drawn from the members of the company and volunteer members. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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 and has been classified under headings that aggregate all costs related to the category. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the original cost on a straight line basis over their expected useful lives as follows:

Property improvements	-	over the period of the lease
Furniture, fittings and equipment	-	over 4 years

Debtors

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

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.

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.

Operating leases

Rentals applicable to operating leases are charged to the SOFA on a straight line basis over the term of the lease.

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Taxation

The company is a registered charity and is not liable to taxation on its charitable activities.

Pension costs

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

Judgements and key sources of estimation uncertainty

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

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

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

2 Grants receivable and purpose of grants

	2022 £	2021 £
Restricted funds		
Core		
Safety First	23,676	-
Lottery grant – Covid response	-	32,433
DPO Covid-19 Emergency fund	-	14,056
Deaf and hard of hearing project	-	24,059
Community Champions	-	22,260
Other small grants	-	30
Phone system	-	4,495
Victim Support		
National Lottery Community Fund – Hate Crime Support	64,305	123,715
	<hr/>	<hr/>
	87,981	221,048
	<hr/> <hr/>	<hr/> <hr/>

The total of grants received of £221,048 in the previous year comprised £221,048 restricted income and £Nil unrestricted income. This is included in the total income of £673,770 in the previous year which comprised £232,207 restricted income and £441,563 unrestricted income.

DISABILITY EQUALITY (NW) LTD**(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2022****3 Expenditure**

	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
Expenditure on raising funds				
Fundraising and promotion	8,360	2,002	10,362	8,792
<hr/>				
Expenditure on charitable activities				
Disability support				
Salaries, NI and pension contributions	114,578	274,959	389,537	427,139
Travelling and other expenses	566	3,182	3,748	5,737
Repairs and maintenance	6,706	5,762	12,468	19,332
Telephone	10,739	14,009	24,748	28,993
Heat and light	2,224	2,158	4,382	4,371
Printing, stationery and postage	9,349	10,626	19,975	16,918
Training, recruitment and personnel	2,420	1,459	3,879	2,103
Sundry expenses	5,948	2,192	8,140	3,710
Bank charges	240	115	356	349
Insurance	620	1,118	1,738	3,157
Rent, rates and water	5,273	13,453	18,727	20,775
Depreciation	4,073	-	4,073	804
Project management costs	30	-	30	-
Governance costs (see note 4)	4,100	2,185	6,285	6,664
	<hr/>	<hr/>	<hr/>	<hr/>
	166,866	331,220	498,086	540,052

The above expenditure relates to the one charitable activity: Disability Support. Total expenditure of £508,448 (2021: £548,844) includes £175,226 (2021: £185,194) restricted expenditure and £333,222 (2021: £363,650) unrestricted expenditure

4 Governance costs

	Restricted funds £	Unrestricted funds £	2021 Total £	2021 Total £
Trustee travel and other expenses				-
Audit and accountancy	4,100	2,185	6,285	6,664
	<hr/>	<hr/>	<hr/>	<hr/>
	4,100	2,185	6,285	6,664

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

5 Net income/(expenditure) for the year

	2022 £	2021 £
This is stated after charging:		
Audit services fees (exclusive of VAT):	-	-
Independent examination services (exclusive of VAT):	2,500	2,450
Accountancy services	3,785	3,453
Depreciation of owned fixed assets	4,073	804
Operating lease rentals	18,657	19,006
	<u> </u>	<u> </u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Salaries	352,312	380,243
National Insurance contributions	20,023	26,873
Pension contributions	17,202	20,023
	<u> </u>	<u> </u>
	389,537	427,139
	<u> </u>	<u> </u>
	Number	Number
Average number of employees	<u> </u> 28	<u> </u> 25

No employees were paid at the rate of over £60,000 per annum in the current or previous year.

During the year £0 (2021: £36) was reimbursed to trustees for expenses incurred. None of the trustees or connected persons received any remuneration either directly or indirectly in the current or previous year.

The key management personnel of the charity comprise the trustees, the Chief Executive, and the Office Manager. The total employee benefits of the key management personnel of the charity, including National Insurance and pension contributions, were £55,375 (2021: £71,110).

There were no other transactions with related parties in the current or previous year.

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

7 Tangible fixed assets

	Property Improvements £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2021	4,835	19,789	24,624
Additions	-	14,383	14,833
At 31 March 2022	4,835	34,172	39,007
Depreciation			
At 1 April 2021	4,835	18,754	23,589
This year	-	4,073	4,073
At 31 March 2022	4,835	22,827	27,662
Written down value			
31 March 2022	-	11,345	11,345
31 March 2021	-	1,035	1,035

Of the above totals, £nil relates to unrestricted funds (2021: £nil) and £1,035 to restricted funds (2021: £1,035).

8 Debtors: due within one year

	2022 £	2021 £
Trade debtors	25,045	36,932
Prepayments	9,420	9,420
	34,465	46,352

All debtors related to unrestricted funds in both 2022 and 2021.

DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	985	2,532
Accruals	3,210	3,296
Other creditor	196,286	-
	<u>200,481</u>	<u>5,828</u>

All creditors related to unrestricted funds in both 2022 and 2021.

10 Funds – current year

	As at 1 April 2021 £	Income £	Expenditure £	Transfer	As at 31 March 2022 £
Restricted funds					
Core	22,129	29,934	(101,696)	49,633	-
Information and advice	-	5,291	(5,291)	-	-
Victim Support	103,499	64,313	(68,239)	-	99,573
Total restricted funds	125,628	99,538	(175,226)	49,633	99,573
Unrestricted funds	638,206	381,130	(333,222)	(49,633)	636,481
Total funds	763,834	480,668	(508,448)	-	736,054

Funds – prior year

	As at 1 April 2020 £	Income £	Expenditure £	As at 31 March 2021 £
Restricted funds				
Core	9,000	102,966	(89,837)	22,129
Information and advice	-	5,478	(5,478)	-
Victim Support	69,615	123,763	(89,879)	103,499
Total restricted funds	78,615	232,207	(185,194)	125,628
Unrestricted funds	560,293	441,563	(363,650)	638,206
Total funds	638,908	673,770	(548,844)	763,834

DISABILITY EQUALITY (NW) LTD
(A Registered Charity and Company Limited by Guarantee)

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

11 Funds (continued)

Core

Administration, governance, income generation, staff management and project delivery.

Training

To run training courses and independent living workshops for disabled people.

Information and advice

Information and advice and benefit form filling

Support to report

National Lottery Community Fund for the following:

- Support people to report hate crime and incidents via a third party reporting centre;
- Ongoing support for victims;
- Hate crime Support
- Disability awareness sessions.

12 Income excluded from the accounts

During the year the charity received funding on behalf of its clients which is then paid out in full. The attributable amounts are not included within income and expenditure of the charity, nor are the related balances, since the charity only acts as an agent in relation to these amounts. This is in relation to the supported banking service.