

# **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

## **Report and Financial Statements**

**For the Year Ended**

**31 March 2019**

# 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**

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**Key management personnel:  
Trustees/Directors**

D Wilson (Chair)  
M Cropper (Vice Chair)  
N Patterson (Treasurer)  
R Amin  
I Member – until end of term November 2018  
J Pearson

**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**

Christine Wilson FCA DChA  
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 2019**

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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 2019, 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### **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 trustees. The subscribers to the Memorandum are the first trustees of the charity. 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 now meet on a regular basis but separate service delivery committees also meet as required. 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:

- the need to identify potential sources of funding to achieve Key Aims in the Strategic Plan;
- a constant need to attract and retain volunteers;
- a need to retain and recruit skilled staff;
- the reliance on a small skilled core management team.

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.

#### **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.

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**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, 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 11,000 volunteer hours were provided during the year. If this is conservatively valued at £8.50 an hour, the volunteer effort amounts to £93,500.

**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 service;
- Independent living courses and workshops;
- Disability hate crime 3rd party reporting centre and training service;
- 'Support to Report' Hate Crime project
- Lancashire Independent Living Service;
- Strategic policy, training and campaigns work;
- Supported Banking (formerly Managed Accounts) service.

Core activities included governance, finance, building, membership, policy, human resources and strategic activities. Strategic activities included ensuring the voices, views and issues of disabled people get heard locally, regionally and nationally to influence policy and change.

**Financial review**

The SOFA for the period is set out on page 7 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 £741,973 and expenditure totalled £462,718. The surplus of £279,255 increased the total funds at 31 March 2019 to £541,379.

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**REPORT OF THE TRUSTEES (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**Funding**

The charity is reliant on external funding to continue in operation. The Community Fund is funding the 'Support to Report' Hate Crime project and contributed to core costs for three years until November 2021. In May 2016, a Consortium of 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 charity also has funding, through a consortium with Preston CAB as the lead, from Preston City Council, for the information and advice service, and various earned income streams in the form of supported banking service fees, training, room hire and consultancy. 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 2019 are £541,379, of which £34,815 are restricted funds and £506,564 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 2019 were £506,114, which represents around 16 months of unrestricted expenditure. As shown by the surplus generated in the current and previous year, plans have been put in place to increase the free reserves to bring this 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.

**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 on ..... and signed on its behalf:

.....  
**D Wilson – Chair**

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019 which are set out on pages 7 to 19.

**Responsibilities and basis of report**

As the charity 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 charitable 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 that in any material respect:

- 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 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.

.....  
**Christine Wilson FCA DChA**  
**MHA Moore and Smalley**  
**Chartered Accountants**  
**Preston**

**Date:** .....

**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 2019**

	Note	Restricted funds £	Unrestricted funds £	31 March 2019 £	31 March 2018 £
<b>Income from:</b>					
<b>Donations</b>		8,133	-	8,133	12,365
<b>Charitable activities:</b>					
Grants for the provision of services	2	98,828	1,500	100,328	177,944
Room hire		600	-	600	1,745
Supported banking income		-	74,505	74,505	54,734
Lancashire Independent Living Service (LILS) income		-	550,949	550,949	389,427
<b>Other trading activities:</b>					
Fundraising		7,018	-	7,018	2,516
<b>Investments</b>		440	-	440	38
<b>Total income</b>		115,019	626,954	741,973	638,769
<b>Expenditure on:</b>					
Raising funds	3	1,294	1,009	2,303	4,845
Charitable activities	3	93,480	366,935	460,415	476,255
<b>Total expenditure</b>		94,774	367,944	462,718	481,100
<b>Net income/(expenditure)</b>		20,245	259,010	279,255	157,669
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		20,245	259,010	279,255	157,669
<b>Reconciliation of funds:</b>					
Fund balances brought forward		14,570	247,554	262,124	104,455
<b>Fund balances carried forward</b>		34,815	506,564	541,379	262,124

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 2019

	Note	Restricted funds £	Unrestricted funds £	Total 31 March 2019 £	Total 31 March 2018 £
<b>Fixed assets</b>					
Tangible assets	7	1,994	450	2,444	3,582
<b>Current assets</b>					
Debtors	8	-	85,603	85,603	84,480
Cash at bank and in hand		32,821	427,028	459,849	181,928
		32,821	512,631	545,452	266,408
<b>Current liabilities</b>					
Creditors falling due within one year	9	-	6,517	6,517	7,866
<b>Net current assets</b>		32,821	506,114	538,935	258,542
<b>Net assets</b>		34,815	506,564	541,379	262,124
<b>Represented by: Funds</b>	10	34,815	506,564	541,379	262,124

For the financial year ended 31 March 2019 the company was entitled to exemption from audit 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 ended 31 March 2019 in accordance with section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements the Act with respect to accounting records and the preparation of financial statements.

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 ..... and signed on their behalf by:

.....  
D Wilson – Chair

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 2019**

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	<b>2019</b>	<b>2018</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cash flow from operating activities</b>	<b>(a) 278,081</b>	103,175
<b>Cash flows from investing activities</b>		
Investment income	<b>440</b>	38
Purchase of tangible fixed assets	<b>(600)</b>	(1,298)
<b>Net cash flow from investing activities</b>	<b>(160)</b>	(1,260)
<b>Increase in cash and cash equivalents in the year</b>	<b>277,921</b>	101,915
Cash and cash equivalents at the beginning of the year	<b>181,928</b>	80,013
<b>Cash and cash equivalents at the end of the year</b>	<b>459,849</b>	181,928
<b>(a) Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	<b>279,255</b>	157,669
Investment income received	<b>(440)</b>	(38)
Depreciation	<b>1,738</b>	2,428
(Increase)/decrease in debtors	<b>(987)</b>	(57,857)
(Decrease)/increase in creditors	<b>(1,485)</b>	973
<b>Net cash provided by / (used in) by operating activities</b>	<b>278,081</b>	103,175

# DISABILITY EQUALITY (NW) LTD

## (A Registered Charity and Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2019

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#### 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), 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 as it applies from 1 January 2015. The financial statements have been prepared under the historical cost convention.

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 and 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 2019

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#### 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 2019

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## 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 2019****2 Grants receivable and purpose of grants**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Restricted funds</b>		
<b>Core</b>		
Chorley Community Housing	<b>1,975</b>	-
The Dowager Countess Eleanor Peel Trust	<b>5,000</b>	-
Citizens Advice	<b>1,750</b>	-
Preston & District CAB Grant	<b>5,960</b>	-
Groundwork Grant - Tesco Bags of Help Scheme	<b>2,876</b>	-
PCC Financial Inclusion Grant	-	6,786
Disability Rights UK - Get Yourself Active	-	1,750
Percy Bilton Grant	-	430
Boshier Hinton Foundation	-	2,250
Coutts Grant	-	3,000
Workers Education	<b>2,421</b>	990
Community Gateway	-	1,000
National Deaf Children's Society	-	1,500
Welfare Reform Research Project	-	3,000
<b>Training</b>		
Lancashire Adult Learning	-	2,400
<b>Information and advice</b>		
Preston MS Society	<b>4,100</b>	4,100
Bain Charitable Trust	-	5,000
<b>Victim Support</b>		
Good Things Foundation Talk Talk Grant	<b>3,500</b>	-
Big Lottery Fund – Victim Support	<b>61,285</b>	-
BBO Reach IT	<b>1,866</b>	-
Hate Crime Casework	<b>8,095</b>	40,000
<b>Developing from the Negatives</b>		
Care Cooperative Partner Contribution	<b>1,500</b>	-
Community Gateway	-	850
Talk Talk	-	1,000
BIG Lottery Grant	-	103,888
	<b>100,328</b>	<b>177,944</b>

The total income of £638,769 in the previous year comprised £194,608 restricted income and £444,161 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 2019****3 Expenditure**

	Restricted funds £	Unrestricted funds £	2019 Total £	2018 Total £
<b>Expenditure on raising funds</b>				
Fundraising and promotion	1,294	1,009	2,303	4,845
<hr/>				
<b>Expenditure on charitable activities</b>				
<b>Disability support</b>				
Salaries, NI and pension contributions	45,217	297,651	342,868	360,092
Travelling and other expenses	-	28,842	28,842	25,538
Repairs and maintenance	3,760	2,602	6,362	9,275
Telephone	9,785	13,907	23,692	16,664
Heat and light	2,490	2,151	4,641	4,672
Printing, stationery and postage	9,430	8,124	17,554	13,518
Training, recruitment and personnel	105	94	199	3,166
Legal and professional	2,034	1,615	3,649	7,810
Sundry expenses	2,997	276	3,273	3,287
Bank charges	292	226	518	505
Bad debts	-	-	-	92
Insurance	875	691	1,566	3,568
Rent, rates and water	12,054	8,826	20,880	21,625
Depreciation	1,204	534	1,738	2,428
Governance costs (see note 4)	3,237	1,396	4,633	4,015
	<hr/>	<hr/>	<hr/>	<hr/>
	93,480	366,935	460,415	476,255
	<hr/>	<hr/>	<hr/>	<hr/>

The above expenditure relates to the one charitable activity: Disability Support. A total of £93,480 (2018: £183,417) was restricted expenditure.

**4 Governance costs**

	Restricted funds £	Unrestricted funds £	2019 Total £	2018 Total £
Trustee travel and other expenses	968	-	968	570
Printing, stationery and telephone	725	-	725	625
Examination and accountancy	1,544	1,396	2,940	2,820
	<hr/>	<hr/>	<hr/>	<hr/>
	3,237	1,396	4,633	4,015
	<hr/>	<hr/>	<hr/>	<hr/>

# DISABILITY EQUALITY (NW) LTD

(A Registered Charity and Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

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## 5 Net income/(expenditure) for the year

	2019 £	2018 £
This is stated after charging:		
Examiner's fees (exclusive of VAT):		
Independent examination services	1,490	1,430
Accountancy services	1,450	1,390
Depreciation of owned fixed assets	1,738	2,428
Operating lease rentals	19,565	19,565
	<hr/>	<hr/>

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

	2019 £	2018 £
Salaries	309,911	335,429
National Insurance contributions	20,979	19,640
Pension contributions	11,978	5,023
	<hr/>	<hr/>
	342,868	360,092
	<hr/>	<hr/>
	<b>Number</b>	<b>Number</b>
Average number of employees	22	25
	<hr/>	<hr/>

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

During the year £321 (2018: £170) 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 £64,444 (2018: £64,517).

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 2019**

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**7 Tangible fixed assets**

	<b>Property Improvements £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2018	4,835	17,880	22,715
Additions	-	600	600
<b>At 31 March 2019</b>	<b>4,835</b>	<b>18,480</b>	<b>23,315</b>
<b>Depreciation</b>			
At 1 April 2018	4,835	14,298	19,133
This year	-	1,738	1,738
<b>At 31 March 2019</b>	<b>4,835</b>	<b>16,036</b>	<b>20,871</b>
<b>Written down value</b>			
<b>31 March 2019</b>	<b>-</b>	<b>2,444</b>	<b>2,444</b>
31 March 2018	-	3,582	3,582

Of the above totals, £450 relates to unrestricted funds (2018: £900) and £1,992 to restricted funds (2018: £2,682).

**8 Debtors: due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	<b>75,147</b>	73,132
Prepayments	<b>10,456</b>	11,348
	<b>85,603</b>	84,480

All debtors related to unrestricted funds in both 2019 and 2018.

**DISABILITY EQUALITY (NW) LTD****(A Registered Charity and Company Limited by Guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 MARCH 2019****9 Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	£	£
Accruals	<u>6,517</u>	<u>7,866</u>
	<b>6,517</b>	<b>7,866</b>

All creditors related to unrestricted funds in both 2019 and 2018.

**10 Funds – current year**

	<b>As at 1 April 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2019</b>
	£	£	£	£
<b>Restricted funds</b>				
Core	9,570	36,173	(45,743)	-
Information and advice	5,000	4,100	(9,100)	-
Victim Support	-	74,746	(39,931)	<b>34,815</b>
	<u>14,570</u>	<u>115,019</u>	<u>(94,774)</u>	<u><b>34,815</b></u>
<b>Total restricted funds</b>				
<b>Unrestricted funds</b>	<u>247,554</u>	<u>626,954</u>	<u>(367,944)</u>	<u><b>506,564</b></u>
<b>Total funds</b>	<u>262,124</u>	<u>741,973</u>	<u>(462,718)</u>	<u><b>541,379</b></u>

**Funds – prior year**

	<b>As at 1 April 2017</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2018</b>
	£	£	£	£
<b>Restricted funds</b>				
Core	-	44,288	(34,718)	<b>9,570</b>
Training	-	2,790	(2,790)	-
Information and advice	-	11,362	(6,362)	<b>5,000</b>
Victim Support	-	40,000	(40,000)	-
Developing from the Negatives	6,990	96,168	(103,158)	-
	<u>6,990</u>	<u>194,608</u>	<u>(187,028)</u>	<u><b>14,570</b></u>
<b>Total restricted funds</b>				
<b>Unrestricted funds</b>	<u>97,465</u>	<u>444,161</u>	<u>(294,072)</u>	<u><b>247,554</b></u>
<b>Total funds</b>	<u>104,455</u>	<u>638,769</u>	<u>(481,100)</u>	<u><b>262,124</b></u>

**DISABILITY EQUALITY (NW) LTD**  
**(A Registered Charity and Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**10 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

**Victim Support**

Providing specialist support for victims of disability hate crime.

**Developing from the Negatives**

Big Lottery funding for the following:

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

**11 Operating lease commitments**

At the year-end, the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	<b>2019</b>		<b>2018</b>	
	<b>Land and</b>	<b>2019</b>	<b>Land and</b>	<b>2018</b>
	<b>buildings</b>	<b>Other</b>	<b>buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Amounts due within one year	<b>18,000</b>	<b>783</b>	18,000	1,565
Amounts due between one and five years	<b>6,000</b>	-	24,000	783
	<b>24,000</b>	<b>783</b>	42,000	2,348

## **DISABILITY EQUALITY (NW) LTD**

**(A Registered Charity and Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **12 Income excluded from the accounts**

During the year the charity received funding which is reimbursed to clients 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.