



Enabling Greater
Independence

2020 - 2021

ANNUAL REPORT



Registered Charity Number: 513001 • Company Number: 1638939

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Who are we?

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

Vision

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

Mission

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

Values

Impartial

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

Open

we reach out to those that need us.

Together

we are inclusive and value strong relationships.

Friendly

we treat people with respect and in a friendly manner.

Empathetic

we will listen to develop our understanding.

Chairperson's Report

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

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

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

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

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

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

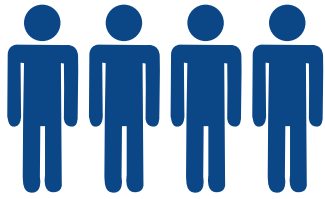
I am delighted to report that with regard to these priorities we have achieved huge success against a background of delayed opportunities and disappointment of not being able to provide direct services.

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

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

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

Visitors



1,359

Centre Footfall

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

Assessments

2020 - 2021
657

Clinical Assessments

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

Info Requests



294

Assessment by Diagnosis

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

General Manager's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

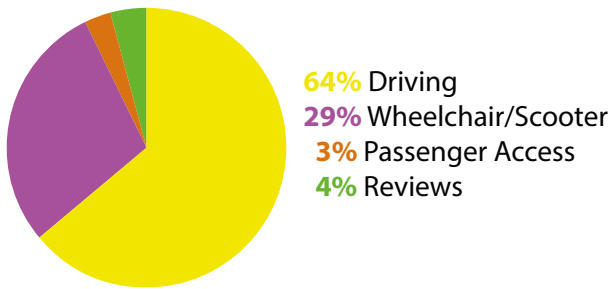
Finally, many thanks to the board of trustees chaired by, Mr Keith Murray, who continue to provide expert support and encouragement to WMC.

Driving

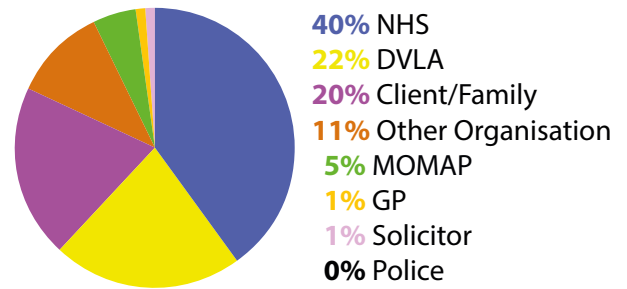
- The driving assessment service was the most heavily affected activity across the Centre, as COVID-19 restrictions prevented close proximity working. This came at a time when we had planned to develop the service and add to the staff teams in both Sheffield and York.
- Recruitment was severely affected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



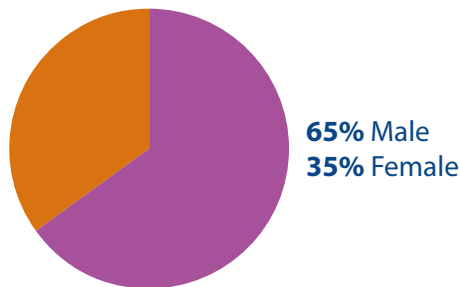
DfT Contract Delivery



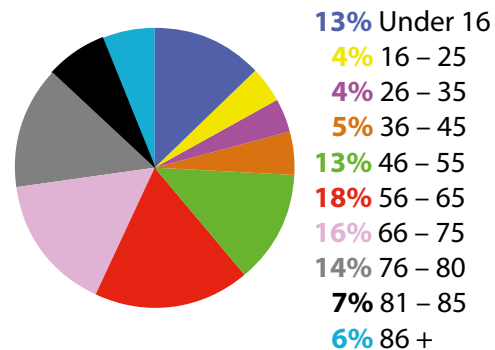
Referral Source



Gender



Age



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

Olive's Story

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

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

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



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

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

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



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

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



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

Olive's Family:

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

Paediatrics and Adults

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



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

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

Paul's Story

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



Paul's wife:

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

Technology

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

Gameblast 2021

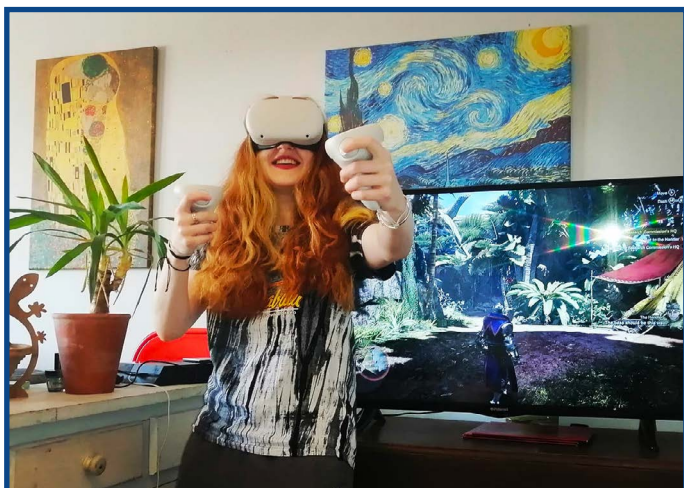
Every year William Merritt Centre takes part in GameBlast, a 24 Gaming Marathon to raise money for SpecialEffect! SpecialEffect is a charity who put fun and inclusion back into the lives of people with physical disabilities by helping them play video games to the very best of their abilities.

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

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

Message from Mick Donegan - SpecialEffect Founder and CEO

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



Events & Promotion

AccessAbility online

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

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



Smartbox

Thursday 16th July
at
13:00



Moving and Handling training Session

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

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



International Day of Disabled People (IDODP)

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

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

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

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

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

Feedback:

"Amazing. The speakers were fantastic and so inspirational"

"Great mix of events, something for everyone"

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

Honorary Treasurer's Report

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

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

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

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

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

Governance & Management Structure

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

Equality & Diversity

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

Who's Who

Trustees

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

Staff

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

Volunteers

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

Principal Advisors

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

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

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

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

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

The trustees

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

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

Structure, governance and management

GOVERNING DOCUMENT

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

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

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

RISK MANAGEMENT

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

Objectives and activities

The company has set the following objectives for the charity:

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

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

Strategic report

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance

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

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

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

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

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

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

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

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

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

RESERVES POLICY

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

RESULTS

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Plans for future periods

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

Trustees' responsibilities statement

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Auditor

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

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

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

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

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Opinion

I have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Other information

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

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

I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which i am required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not received all the information and explanations I require for my audit.

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Responsibilities of trustees

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

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

Use of my report

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

2nd Floor
33 Park Place
Leeds
LS1 2RY

6 October 2021

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

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

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

D Bruce (Treasurer)
Trustee

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

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

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

Investments

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

Defined contribution plans

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

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

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

6. Charitable activities

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

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

7. Other trading activities

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

8. Investment income

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

9. Costs of raising funds

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by fund type

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

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

11. Expenditure on charitable activities by activity type

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

12. Other expenditure

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

13. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>80,848</u>	<u>79,491</u>

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Auditors remuneration

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

15. Staff costs

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

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

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

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

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

16. Trustee remuneration and expenses

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

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Tangible fixed assets

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

18. Investments

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

All investments shown above are held at valuation.

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

19. Debtors

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Creditors: amounts falling due within one year

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

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

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

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

22. Pensions and other post retirement benefits

Defined contribution plans

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

23. Analysis of charitable funds

Unrestricted funds

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

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

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

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

24. Analysis of net assets between funds

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

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

25. Analysis of changes in net debt

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Operating lease commitments

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

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

COMPANY REGISTRATION NUMBER: 01638939

CHARITY REGISTRATION NUMBER: 513001

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

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

Reference and administrative details

Registered charity name William Merritt Disabled Living Centre

Charity registration number 513001

Company registration number 01638939

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

The trustees

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

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

Structure, governance and management

GOVERNING DOCUMENT

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management *(continued)*

RECRUITMENT AND APPOINTMENT OF DIRECTORS AND TRUSTEES

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

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

RISK MANAGEMENT

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

Objectives and activities

The company has set the following objectives for the charity:

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

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

Strategic report

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance

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

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

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

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

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

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

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

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

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

RESERVES POLICY

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

RESULTS

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Plans for future periods

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

Trustees' responsibilities statement

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Auditor

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

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

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

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

D Bruce (Treasurer)
Trustee

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Opinion

I have audited the financial statements of William Merritt Disabled Living Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Other information

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

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

I have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which i am required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not received all the information and explanations I require for my audit.

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Responsibilities of trustees

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

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

Use of my report

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

2nd Floor
33 Park Place
Leeds
LS1 2RY

6 October 2021

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

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

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

D Bruce (Treasurer)
Trustee

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

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

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

Investments

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

Defined contribution plans

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

4. Limited by guarantee

The company is constituted as a company limited by guarantee.

5. Donations and legacies

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

6. Charitable activities

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

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

7. Other trading activities

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

8. Investment income

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

9. Costs of raising funds

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by fund type

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

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

11. Expenditure on charitable activities by activity type

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

12. Other expenditure

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

13. Net income/(expenditure)

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Auditors remuneration

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

15. Staff costs

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

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

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

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

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

16. Trustee remuneration and expenses

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

No trustee expenses have been incurred in the year.

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Tangible fixed assets

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

18. Investments

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

All investments shown above are held at valuation.

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

19. Debtors

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Creditors: amounts falling due within one year

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

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

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

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

22. Pensions and other post retirement benefits

Defined contribution plans

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

23. Analysis of charitable funds

Unrestricted funds

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

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

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

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

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

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

24. Analysis of net assets between funds

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

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

25. Analysis of changes in net debt

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

William Merritt Disabled Living Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Operating lease commitments

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

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