

Barrow District Disability Association

Independent Examiner's Report to the Trustees of Barrow District Disability Association

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on page 2.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

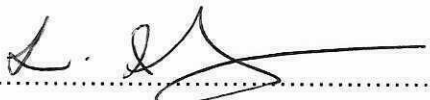
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In Connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the Act; and
 - To prepare accounts which agree with the accounting records and to comply with the accounting requirements of the Act have not been met, or

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Ms L Allonby
Mazuma GB Ltd

74 Duke Street
Barrow in Furness
Cumbria
LA14 1RX

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland.

Trustees of the Charity

The directors of the charitable company are its Trustees for the purposes of charity law.

The Trustees oversee the running of the charity. The Honorary Chief Officer, Mrs. Margaret Burrow MBE, is responsible for operational management and the execution of the Board's strategic plan and is assisted and supported by the operational team. Day-to-day service delivery is delegated to a team of staff and volunteers.

There are no connected charities or branches. Transactions with Trustees and related parties are disclosed in the notes to the accounts.

The Trustees have had due regard to the guidance published by the Charity Commission on Public Benefit.

Recruitment and Appointment of the Management Committee

Existing Trustees/Directors, as members of the organisation, invite potential Trustees to serve on the Board.

Trustees are invited based on the skills required for the role and to fill any skills gap. A potential Trustee will complete an application and meet with the Chair and Honorary Chief Officer to discuss the role and their suitability. They will be proposed and seconded at a Trustee meeting by existing Trustees, and these appointments are officially confirmed at the AGM. Once appointed, induction procedures are undertaken.

None of the Trustees have any beneficial interest in the company.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that adequate systems are in place to mitigate any exposure to the major risks.

Objectives and Activities

The charity's objectives are to promote and enhance the welfare of individuals with disabilities and support, advance, and promote the interests of those who experience disability, their families, carers, and supporters.

Activities

Barrow and District Disability Association offers:

- Disability Centre
- Disablement Advice and Benefits Service (DABS)
- Disability advice, information, and signposting
- Adult education and learning
- Assessment support services
- Groups and activities
- Volunteering opportunities

The staff and volunteer team deliver a range of services from our community-based centre, with the overall aim of improving people's lives.

As well as providing a range of services, we also offer advice, information, and a signposting service to the general public. We are active in local community networks and work in partnership with other organisations to ensure disability issues are considered and represented throughout our community.

Financial Review

Our accounting arrangements continue to be overseen by TI Financial Services. The charity has faced ongoing challenges during 2023/2024 due to increasing core costs and difficulties in securing funds, mirroring the broader issues faced by charities across the sector.

The closure of our café was necessitated by the departure of a key team member, prompting a re-evaluation of the financial viability of the café offer. While the café space remains temporarily closed, it has been repurposed for social activity groups, ensuring its continued value to the community.

To address financial challenges, the Trustees and the Honorary Chief Officer have focused on reassessing funding streams and diversifying income sources. Unrestricted income growth through donations, fundraising events, and online platforms remains a priority.

Accurate record-keeping and reporting to funders have been maintained. The Trustees have committed to annual salary reviews, aligned with available funding and pay rates.

The development of our website and social media platforms continues to be a key part of our strategy to enhance outreach and fundraising efforts.

Achievements and Performance

The Café, Centre & Room Hires

As of March 2024, the café remains closed following the departure of a key team member, which necessitated a comprehensive review of its financial sustainability. The café space is now utilised for hosting social activity groups, ensuring that it continues to provide value to our community while we assess the feasibility of reintroducing a revised café offering in the future.

Computer Project

Computer courses have continued, focusing on practical digital skills for everyday life. Topics include spreadsheets, email management, online shopping, and online meetings. While participation levels remain below pre-pandemic numbers, efforts are ongoing to redesign the program for broader engagement.

Short Courses

Short courses, including creative arts and dressmaking, have continued to be popular. Participants value the opportunities for social connection and skill-building, especially in the context of post-pandemic recovery.

Disablement Advice & Benefits Service (DABS)

The service has seen increased demand, with a rise in failed assessments requiring appeals and advocacy. The team continues to support clients through applications, assessments, and tribunal processes, with a 95% success rate in appeals.

The economic impact of successful awards has brought approximately £20 million into the local economy.

Mary Robinson Building Project

The plans for expanding the adjoining building to enhance DABS facilities are ongoing. The original pre-pandemic costings are no longer viable due to inflation and rising construction costs. As such, the project requires re-scoping and updated cost estimates. Fundraising for this project is planned to continue, with a renewed focus on aligning the project with current financial and community needs.

Volunteering and social activities

We are developing a range of social activities aimed at supporting socially isolated individuals. These activities are designed to help participants build connections, improve their well-being, and encourage greater engagement with volunteering opportunities.

Volunteer recruitment also remains a key focus, our initiatives are supported by the "Know Your Neighbourhood Fund" and the Furness 4 U partnership. Together, these initiatives aim to reduce social isolation by fostering meaningful community involvement through increased volunteer participation and carefully designed social programs.

Future Plans

The Board of Trustees plan to address financial and operational challenges. Priorities include:

- Expanding digital fundraising efforts
- Growing unrestricted income streams
- Enhancing volunteer recruitment, social activities and training
- Re-scoping and progressing the Mary Robinson Building project

Succession planning and organisational development initiatives supported by the Lloyds Foundation

The Lloyds Foundation's support has enabled the organisation to start to focus on building leadership capacity, enhancing governance, and ensuring the sustainability of our services. These ongoing initiatives will allow us to navigate the challenges of an evolving sector and prepare for future transitions within the organisation.

The Trustees remain committed to supporting the community, adapting to changing needs, and ensuring the organisation's sustainability.

Approved by order of the Board of Trustees on 31st March 2024 and signed on its behalf by:



Mrs. Margaret Burrow MBE
Honorary Chief Executive Officer
Barrow and District Disability Association

Income and Expenditure Account
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income From	1						
Donations & legacies		2783	10819	13602	1,264	15,030	16,294
Charitable activities		30560	106778	137338	18,613	69,290	87,903
Investments		4744.64	0	4744.64	1,695	0	1,695
Other		0	0	0	0	0	0
Total		38088	117597	155684	21,572	84,320	105,892
Expenditure on	2						
Raising funds		0	0	0	0	0	0
Charitable expenses		35199	113361	148560	36,888	112,844	149,732
Total		35199	113361	148560	36,888	112,844	149,732
Net movement in funds		2888	4236	7124	-15,316	-28,524	-43,840
Transfers between funds		6326	-6326	0	65,635	-65,635	0
Fund balances at 1 April 2023		39,135	204,988	244,123	-11,184	299,147	287,963
Fund balances at 31 March 2024		48349	202898	251248	39,135	204,988	244,123

Balance Sheet
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fixed Assets							
Tangible assets	4	0	255,044	255,044	-	265,865	265,865
Total		0	255,044	255,044	0	265,865	265,865
Current Assets							
Debtors	5	3,024	0	3024	1,513	0	1,513
Investments	6	0	175,185	175185	-	171,559	171,559
Cash in bank and in hand	7	45,325	30,227	75552	37,622	38,819	76,441
Total		48349	205412	253761	39,135	210,378	249,513
Creditors							
One year	8	0	2,513	2513	-	5390	5,390
Total		0	2513	2513	0	5,390	5,390
Net Current Assets		48349	202899	251248	39,135	204,988	244,123
Total assets less current liabilities		48349	457943	506292	39135	470853	509988
Funds of the charity							
Restricted funds	9	-	457943	457943	-	470853	470853
Unrestricted funds		48349	-	48349	39135	-	39135
Total		48349	457943	506292	39135	470853	509988

Analysis of Income
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations & legacies						
Donations & gifts	2,783	10,819	13602	1,264	15,030	16,294
Legacies	0	0	0	-	-	0
Total	2783	10819	13602	1,264	15,030	16,294
Charitable activities						
Acorn Mobility	0	0	0	5180	0	5,180
Westmorland & Furness Council	117	44,660	44777	3,000	14,660	17,660
Cumbria Community Foundation	0	0	0	0	19,380	19,380
Cumbria County Council	0	0	0	2600	0	2,600
Sir John Fisher	0	30,000	30000	0	30,000	30,000
Lloyds	25000	0	25000	0	0	0
Groundwork	0	23,838	23838	0	0	0
BAE Systems	0	2,880	2880	0	0	0
Café	5,443	0	5443	7,833	0	7,833
Other	0	5,400	5400	0	5,250	5,250
Total	30560	106778	137338	18613	69290	87903
Investments						
Interest income	4745	0	4745	1,695	-	1,695
Total	4745	0	4745	1,695	0	1,695
Other						
	-	-	0	-	-	0
Total	0	0	0	0	0	0
Total Income	38,088	117,597	155,684	21,572	84,320	105,892

Analysis of Expenditure
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Raising funds						
Staging fund raisers	-	-	0	-	-	0
Total	0	0	0	0	0	0
Charitable activities						
Wages	4,369	79,908	84277	4,563	81,598	86,161
Social Security	0	1,327	1327	0	1,569	1,569
Pensions	0	848	848	0	3,723	3,723
Occupancy	12,792	255	13048	10,319	0	10,319
Tutors	0	9,829	9829	835	6,639	7,474
Consultant Development Officer	0	16,035	16035	0	16,806	16,806
Stationery	1,524	759	2284	1,533	234	1,767
Vehicle	7	0	7	1,441	0	1,441
Café	1,756	0	1756	2,748	0	2,748
Running Activites	170	1528	1698	189	1,373	1,562
Travel	873	995	1868	2,331	98	2,429
Computer	3,676	1324	5001	3,050	803	3,853
Repairs and Renewals	2,215	552	2767	2,494	0	2,494
Accountancy	2,693	0	2693	2,693	0	2,693
Insurance	4,757	0	4757	4,459	0	4,459
Asset Additions & Disposals	0	0	0	0	0	0
Other	366	0	366	233	0	233
Total	35,199	113361	148560	36888	112844	149,732
Total Expenditure	35,199	113,361	148,560	36,888	112,844	149,732

Employees
Barrow District Disability Association
For The Period Ending: 31/03/2024

	2024	2023
Number of employees		
Charitable activities	<u>4</u>	<u>5</u>
Total	<u><u>4</u></u>	<u><u>5</u></u>
	2024	2024
Employment Costs	£	£
Wages and salaries	84277	86,161
Social security costs	1327	1,569
Pension costs	<u>848</u>	<u>3,723</u>
Total	<u><u>86453</u></u>	<u><u>91,453</u></u>

There were no employees whose annual remuneration was £60,000 or more.

Tangible Fixed Assets
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Freehold land & buildings	Other land & buildings	Plant, machinery & motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£	£
At beginning of the year	409,449	-	23,555	146,055	579,059
Additions	-	-	-	-	0
Disposals	-	-	-	-	0
At the end of the year	409,449	0	23,555	146,055	579,059

Depreciation	Freehold land & buildings	Other land & buildings	Plant, machinery & motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£	£
At beginning of the year	156,711	-	23,422	133,061	313,194
Additions	8,189	-	33.22	2,599	10,821
Disposals	-	-	-	-	0
At the end of the year	164,900	0	23,455	135,660	324,015

NBV at start of year	252,738	0	133	12,994	265,865
NBV at end of year	244,549	0	100	10,395	255,044

Debtors
Barrow District Disability Association
For The Period Ending: 31/03/2024

	2024	2023
	£	£
Debtors	0	0
Prepayments	<u>3,024</u>	<u>1,513</u>
Total	<u>3,024</u>	<u>1,513</u>

Current Assets
Barrow District Disability Association
For The Period Ending: 31/03/2024

	2024	2023
	£	£
Listed Investments	<u>175,185</u>	<u>171,559</u>
Total	<u><u>175185</u></u>	<u><u>171,559</u></u>

Cash Held
Barrow District Disability Association
For The Period Ending: 31/03/2024

	2024	2023
	£	£
Cash at bank & in hand	75,552	76,441
Total	<u><u>75,552</u></u>	<u><u>76,441</u></u>

Creditors
Barrow District Disability Association
For The Period Ending: 31/03/2024

	2024	2023
	£	£
Accruals	1,185	2,022
PAYE Tax	1,328	1,395
Pension	0	1,973
Total	<u>2,513</u>	<u>5,390</u>

Charity Funds
Barrow District Disability Association
For The Period Ending: 31/03/2024

	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Barrow B.C.	Centre Administrator	- 1,754	14,660	- 6,580	- 6,326	-	-
Cumbria Community Foundation	Centre Development Fund	15,534	-	- 16,035	501	-	0
D.A.B.S.	Disabilty and Benefit Advice	- 32,862	60,650	- 66,105	57,816	-	19,499
New Style Adult Education	New Style Adult Education	68,993	18,416	- 5,411	- 71,998	-	10,000
Wellbeing Activities	Wellbeing Activities	-	-	-	10,000	-	10,000
Grotto	Childrens Xmas	1,075	-	-	-	-	1,075
Mary Robinson - Legacy	Building Project	58,891	-	-	-	-	58,891
Sir John Fisher	Resources Officer	7,811	-	-	- 7,811	-	-
Replace Hon CEO	To Cover Hon CEO Retiring	57,000	-	-	-	-	57,000
Buy a Brick	Buy a Brick Campaign	30,300	33	-	-	-	30,333
Furness For You	Furness For You	-	23,838	- 19,230	- 4,608	-	0
Tangible assets	secure tangible assets	265,866	-	- 10,821	-	-	255,045
Centre Maintenance	Centre Maintenance	-	-	-	16,100	-	16,100
Unrestricted Funds		39,135	38,088	- 35,199	6,326	-	48,349
Other funds	N/a	-	-	-	-	-	-
Total Funds		509,989	155,684	- 159,381	-	-	506,293