

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

Disability North
(a company limited by guarantee)

Executive Committee Report and Financial Statements

Year Ended 31 March 2021

DISABILITY NORTH

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DISABILITY NORTH

EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2021

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

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

OBJECTIVES AND ACTIVITIES

Objects of the Charitable Company

The charitable company's objects are:

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

Aims and Activities

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

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

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

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

DISABILITY NORTH

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

For the year under review the main objectives were to:

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

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

The significant activities to achieve those objectives were:

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

Public Benefit

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

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

DISABILITY NORTH

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

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During the year 20/21:

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

Review of Activities Disability North Service Team

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

Our Independent Direct Payment Support Service

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

Independent Living

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

Benefits Advice

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

DISABILITY NORTH

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

Disability North (The Dene Centre)

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

Strategic Planning

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

FINANCIAL REVIEW

Financial Position

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

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

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

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

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

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

DISABILITY NORTH

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

Reserves Policy

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

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

Principal Funding Sources

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

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

DISABILITY NORTH

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

PLANS FOR THE FUTURE

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

Hire of conference room facilities

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

Office space

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

Funding bids

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

Payroll

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

Statutory Funding

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

Partnerships

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

Key drivers for the future

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

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

DISABILITY NORTH

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

Our advisors

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

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

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

Directors and Executive Committee

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

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

Key management

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

DISABILITY NORTH

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

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

Recruitment and Appointment of Executive Committee

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

Executive Committee Induction and Training

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

Organisational Structure

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

Related Parties

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

Pay policy for senior staff

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

Risk Management Policy

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

DISABILITY NORTH

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

EXECUTIVE COMMITTEE STATEMENT OF RESPONSIBILITIES

The Executive Committee (who are also directors of Disability North for the purposes of company law) are responsible for preparing the Executive Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Executive Committee are aware:

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

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

AUDITORS

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

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


.....
Jamie Cairns
Chair

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY NORTH

Opinion

We have audited the financial statements of Disability North for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT *(Continued)* TO THE MEMBERS OF DISABILITY NORTH

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Executive Committee's report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of the Executive Committee

As explained more fully in the Executive Committee's responsibilities statement set out on page 9, the Executive Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

DISABILITY NORTH

INDEPENDENT AUDITORS' REPORT *(Continued)* TO THE MEMBERS OF DISABILITY NORTH

Auditor's responsibilities for the audit of the financial statements *(continued)*

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the Key Management Personnel. The most significant identified that directly affect the financial statements include financial reporting legislation (including related companies' legislation), the Charities Act 2011 and UK taxation legislation. The company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Health and Safety, Employment Law and Data Protection regulations, recognising the nature of the company's activities.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquiries of the Executive Committee and Key Management Personnel as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override, including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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


.....

John Oswald (Senior statutory auditor)
For and on behalf of Stephenson Coates Audit Limited
Chartered Accountants and Statutory Auditors

West 2, Asama Court,
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

4th November 2021

DISABILITY NORTH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income:						
Donations and Grants	4	187,635	-	111,671	299,306	120,584
Income from charitable activities	5	156,860	-	-	156,860	312,020
Income from other trading activities	6	41,031	-	-	41,031	74,824
Investment income	7	944	-	-	944	523
Other income		2,288	-	-	2,288	2,718
Total income		388,758	-	111,671	500,429	510,669
Expenditure:						
Cost of raising funds	6	650	-	-	650	(1,123)
Expenditure on charitable activities	8	317,790	8,294	128,666	454,750	496,317
Pension liability		22,405	-	-	22,405	(156,239)
Total expenditure		340,845	8,294	128,666	477,805	338,955
Net gains/(losses) on investments		81	-	-	81	(37)
Net income/expenditure		47,994	(8,294)	(16,995)	22,705	171,677
Transfer between funds	20	-	-	-	-	-
Net movement in funds		47,994	(8,294)	(16,995)	22,705	171,677
Reconciliation of funds						
Total funds brought forward		(143,288)	199,284	19,858	75,854	(95,823)
Total funds carried forward		(95,294)	190,990	2,863	98,559	75,854

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

DISABILITY NORTH

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	13		205,336		211,637
Investments	14		28,920		28,840
			<u>234,256</u>		<u>240,477</u>
Current Assets					
Stocks		300		300	
Debtors	15	81,961		132,164	
Cash at bank and in hand		202,813		128,601	
		<u>285,074</u>		<u>261,065</u>	
Liabilities:					
Creditors: amounts falling due within one year	16	(60,352)		(65,874)	
Net current assets			<u>224,722</u>		<u>195,191</u>
Total assets less current liabilities			<u>458,978</u>		<u>435,668</u>
Creditors: amounts falling due after more than one year	17		(360,419)		(359,814)
			<u>98,559</u>		<u>75,854</u>
The funds of the charity:					
Restricted funds	20		2,863		19,858
Unrestricted funds			(95,294)		(143,288)
Designated funds			190,990		199,284
			<u>98,559</u>		<u>75,854</u>

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

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


.....
J Cairns

Chairman

Company Registration No. 1781525

The notes on pages 16 to 31 form part of these financial statements.

DISABILITY NORTH**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Cash flow from operating activities			
<i>Net cash flow from operating activities</i>	24	79,723	4,837
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(6,455)	(11,378)
Investment income		944	523
<i>Net cash flow from investing activities</i>		<u>(5,511)</u>	<u>(10,855)</u>
Net increase/ (decrease) in cash and cash equivalents		74,212	(6,018)
Cash and cash equivalents at the beginning of the year		128,601	134,619
Cash and cash equivalents at the end of the year		<u>202,813</u>	<u>128,601</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>202,813</u>	<u>128,601</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

1.1 Basis of preparation

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

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

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

1.2 Going concern

A pension liability of £382,219 shown in note 20 has been provided in the financial statements in accordance with FRS 102. The liability represents the additional contributions required in line with the Recovery Plan which runs to 2037. Further detail in relation to the recognition of the liability can be found in note 1.14. The pension liability does not fall due immediately.

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information in response to the COVID-19 pandemic. Actual results are monitored against budget along with cash flows. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Executive Committee have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Funds

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

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

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

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

1.4 Incoming resources

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

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

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

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

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

1.5 Expenditure and irrecoverable VAT

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

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

1.6 Support costs

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

1.7 Tangible fixed assets and depreciation

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

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

1.8 Investments

Fixed asset investments are stated at market value.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

1.9 Stock

Stock is stated at the lower of cost and net realisable value.

1.10 Debtors

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

1.11 Cash at bank and in hand

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

1.12 Creditors and provisions

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

1.13 Leases

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

1.14 Pensions

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

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

1.15 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.16 Tax

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

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

2. Legal status

Disability North is a company limited by guarantee (No 1781525) and not having a share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Comparative statement of financial activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
Income:				
Donations and Grants	12,568	-	108,016	120,584
Income from charitable activities	312,020	-	-	312,020
Income from other trading activities	74,824	-	-	74,824
Investment income	523	-	-	523
Other income	2,718	-	-	2,718
Total income	<u>402,653</u>	<u>-</u>	<u>108,016</u>	<u>510,669</u>
Expenditure:				
Cost of raising funds	(1,123)	-	-	(1,123)
Expenditure on charitable activities	399,455	8,704	88,158	496,317
Pension liability	(156,239)	-	-	(156,239)
Total expenditure	<u>242,093</u>	<u>8,704</u>	<u>88,158</u>	<u>338,955</u>
Net gains/(losses) on investments	(37)	-	-	(37)
Net income/expenditure	160,523	(8,704)	19,858	171,677
Transfer between funds	-	-	-	-
Net movement in funds	<u>160,523</u>	<u>(8,704)</u>	<u>19,858</u>	<u>171,677</u>
Reconciliation of funds				
Total funds brought forward	(303,811)	207,988	-	(95,823)
Total funds carried forward	<u>(143,288)</u>	<u>199,284</u>	<u>19,858</u>	<u>75,854</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

4. Donations and legacies

	2021	2020
	£	£
Donations	14,289	4,568
Grants	285,017	116,016
	<u>299,306</u>	<u>120,584</u>

Analysis of grants:

£

Unrestricted Funds

The Community Foundation Tyne & Wear and Northumberland	62,411
The Community Justice Fund	45,000
Power to Change Trust	18,935
National Lottery Awards for All – Community Fund	10,000
Charities Aid Foundation – Coronavirus Emergency Fund	10,000
County Durham Community Foundation	5,000
Karbon Homes	5,000
Northumberland County Council	5,000
The Clothworkers Foundation	4,500
The Joicey Trust	3,000
Northumbria Police Crime Commissioner Coronavirus Response Fund	2,500
Other (less than £2,000)	2,000
	<u>173,346</u>

Restricted Funds

The Henry Smith Charity	54,300
The Access to Justice Foundation	30,068
Sport England	18,238
The Edward Gostling Foundation	5,000
The REACH Fund	4,065
	<u>111,671</u>

Total Grant income

285,017

5. Income from charitable activities

	2021	2020
	£	£
Contractual payments	43,399	194,415
Sale of goods and services	113,461	117,605
	<u>156,860</u>	<u>312,020</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2021

6. Income from other trading activities

	Fundraising events £	Rents receivable and room hire £	Shop sales £	Training £	2021 £	2020 £
Income	1,341	39,690	-	-	41,031	74,824
Direct costs	(605)	(45)	-	-	(650)	1,123
	<u>736</u>	<u>39,645</u>	<u>-</u>	<u>-</u>	<u>40,381</u>	<u>75,947</u>

7. Investment income

	2021 £	2020 £
Income from listed investments	656	305
Interest receivable	289	218
	<u>944</u>	<u>523</u>

8. Charitable expenditure analysis

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Independent living	260,683	89,360	350,043	353,112
Benefit, advice and support	77,977	26,730	104,707	143,205
	<u>338,660</u>	<u>116,090</u>	<u>454,750</u>	<u>496,317</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2021

9. Support costs

	2021	2020
	£	£
Salaries	45,523	53,826
Water rates	659	263
Electricity & Gas	1,590	2,068
Insurance	2,497	2,790
Repairs & Maintenance	22,316	22,391
Cleaning	3,145	2,876
Telephone	821	736
Photocopying, postage, printing & stationary	3,246	535
Training, travel & entertaining	844	3,260
Publicity	645	3,108
Professional fees	12,486	2,543
Bank charges	610	862
Depreciation	12,756	12,381
Sundry	3,952	(6,251)
Governance costs (note 10)	5,000	5,574
	<hr/>	<hr/>
	116,090	106,962
	<hr/>	<hr/>

10. Governance costs

	2021	2020
	£	£
Audit fees	5,000	5,525
Executive committee costs	-	49
	<hr/>	<hr/>
	5,000	5,574
	<hr/>	<hr/>

11. Net movement in funds

	2021	2020
	£	£
This is stated after charging:		
Depreciation	12,756	12,381
Auditor's remuneration	5,000	5,525
	<hr/>	<hr/>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

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

	2021	2020
	£	£
Wages and salaries	276,719	327,193
Social security costs	19,742	21,973
Other pension costs	22,854	21,869
	<u>319,315</u>	<u>371,035</u>

	2021	2020
Number of employees		
The average monthly number of employees during the year was:		
Direct charitable services	10	9
Fundraising and publicity	-	1
Management and administration of the charitable company	6	7
	<u>16</u>	<u>17</u>

Included in the above are redundancy costs of £505 (2020 – £Nil).

There were no employees whose annual emoluments were more than £60,000 (2020 - None).

None of the Executive Committee (or any persons connected with them) received any remuneration for their services as directors during the year. No members of the Executive Committee were reimbursed travelling expenses during the year (2020 - £49 paid to two members).

Stuart Knox, a resigning member of the Executive Committee, was paid £Nil (2020 - £1,500) in respect of consultancy fees for accounting services provided during the year.

The key management personnel of the charity comprise the Executive Committee, the Chief Executive Officer, Service Team Manager, Finance & Office Manager and Payroll Manager. The total employee benefits of the key management personnel of the charity were £145,264 (2020 - £166,487).

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2021

13. Tangible Fixed Assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2020	50,847	687,335	30,112	768,294
Additions	-	-	6,455	6,455
At 31 March 2021	50,847	687,335	36,567	774,749
Depreciation				
At 1 April 2020	7,745	531,154	17,758	556,657
Charge for the year	484	7,809	4,463	12,756
At 31 March 2021	8,229	538,963	22,221	569,413
Net book value				
At 31 March 2021	42,618	148,372	14,346	205,336
At 31 March 2020	43,102	156,181	12,354	211,637

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

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

14. Fixed Asset Investments

	2021	2020
	£	£
UK Managed Bond	28,920	28,839
Investment in subsidiary	-	1
	<u>28,920</u>	<u>28,840</u>
UK Managed Bond		£
At 1 April 2020		28,839
Unrealised gain		81
At 31 March 2021		<u>28,920</u>
Historical cost		<u>24,442</u>

15. Debtors

	2021	2020
	£	£
Trade debtors	70,711	79,076
Prepayments and accrued income	11,250	47,717
Owed from group undertakings	-	5,371
	<u>81,961</u>	<u>132,164</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,082	11,034
Taxes and social security costs	10,817	8,698
Accruals	3,715	9,549
Pension liability (note 19)	21,800	21,100
Other creditors	4,938	15,493
	<u>60,352</u>	<u>65,874</u>

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

	2021	2020
	£	£
Pension liability (note 19)	360,419	359,814
	<u>360,419</u>	<u>359,814</u>

18. Holding accounts

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

	£
At 1 April 2020	2,041,289
Income	6,773,805
Expenditure	(6,948,674)
At 31 March 2021	<u>1,866,420</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

19. Pension costs

Defined contribution scheme

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £22,854 (2020 - £21,869) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

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

The most recent valuation was at 31 March 2019 and showed it to be in deficit. Disability North is required to make contributions to the deficiency. The next year's deficiency payments, which are in addition to the normal pension cost, will be £21,800.

In accordance with FRS 102, the net present value of the future contributions required by Disability North over 16 years to clear the funding deficit is £382,219 (2020 - £380,914). In calculating this net present value the contributions from the triennial valuation to 31 March 2019 have been used, along with a discount rate of 2.1% (2020 – 2.5%) representing the typical yield of high quality corporate bonds.

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2021

20. Statement of funds

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

DISABILITY NORTH

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

20. Statement of funds (Continued)

<u>Year ended 31 March 2020</u>	Balance at 1 April 2019 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General funds	(303,811)	402,653	(242,093)	(37)	(143,288)
Designated funds					
Capital assets	207,988	-	(8,704)	-	199,284
Total unrestricted funds	<u>(95,823)</u>	<u>402,653</u>	<u>(250,797)</u>	<u>(37)</u>	<u>55,996</u>
Restricted funds					
The Clinical Commissioning Group	-	9,916	(4,958)	-	4,958
The Community Foundation	-	25,000	(25,000)	-	-
The Henry Smith Charity	-	54,200	(54,200)	-	-
The REACH Fund	-	12,900	-	-	12,900
Reeds Grassroots Fund	-	3,000	(1,000)	-	2,000
The Joicey Trust	-	3,000	(3,000)	-	-
Total restricted funds	<u>-</u>	<u>108,016</u>	<u>(88,158)</u>	<u>-</u>	<u>19,858</u>
	<u>(95,823)</u>	<u>510,669</u>	<u>(338,955)</u>	<u>(37)</u>	<u>75,854</u>

Designated funds

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

Restricted funds

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

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

Community Foundation – to fund the salary costs of a Service Development and Involvement Manager.

The Edward Gostling Foundation – to fund independent living advice

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

The REACH Fund – to fund the building consultant to undertaken a review of future opportunities for the DeneCentre.

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

The Joicey Trust - to contribute towards the salary and on costs of a Welfare Benefit Advisor.

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

DISABILITY NORTH

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

21. Analysis of funds

Year ended 31 March 2021

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

Year ended 31 March 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	12,353	199,284	-	211,637
Investments	28,840	-	-	28,840
Net current assets	175,333	-	19,858	195,191
Long term liabilities	(359,814)	-	-	(359,814)
	<u>(143,288)</u>	<u>199,284</u>	<u>19,858</u>	<u>75,854</u>

22. Operating commitments

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

	Equipment	
	2021 £	2020 £
Not later than one year	8,360	9,012
Later than one and not later than five years	17,600	15,321
	<u>25,960</u>	<u>24,333</u>

DISABILITY NORTH

NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2021

23. Related Parties

Stuart Knox, retired treasurer in the year, is also a director of The Human Office from which Disability North purchased supplies on an arm's length basis totalling £Nil (2020 – £2,307). Included within trade creditors is an amount of £Nil (2020 - £3) due to The Human Office.

Stuart Knox, retired treasurer in the year, is also a director of S K Accountancy from which Disability North purchased services on an arm's length basis totalling £Nil (2020 – £1,500). Included within trade creditors is an amount of £Nil (2020 - £Nil) due to S K Accountancy.

There are no other related party transactions in the year (2020: None).

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

	2021	2020
	£	£
Net movement for the year	22,705	171,678
Investment income	(944)	(523)
Depreciation	12,756	12,380
Loss/(gain) on investments	(81)	37
Decrease/(increase) in debtors	50,203	28,776
(Decrease)/increase in creditors: due within one year	(5,521)	(30,172)
(Decrease)/increase in creditors: due after more than one year	605	(177,339)
	<hr/>	<hr/>
	79,723	4,837
	<hr/>	<hr/>