

CHARITY REGISTRATION NUMBER: 514733
COMPANY REGISTRATION NUMBER: 1781525

Disability North
Company Limited by Guarantee
Financial Statements
31 March 2025

STEPHENSON COATES AUDIT LIMITED

Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

Disability North

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Disability North

Company Limited by Guarantee

Executive Committee's Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The Executive Committee, 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 2025.

Reference and administrative details

Registered charity name	Disability North
Charity registration number	514733
Company registration number	1781525
Principal office and registered office	The Dene Centre Castles Farm Road Newcastle upon Tyne NE3 1PH
Chief Executive Officer	Vici Richardson
The trustees	L Reynolds (Chair) G Hunter K Morris A Neal T Rowlands N Sinclair
Independent Examiner	Stephenson Coates Audit Limited Chartered Accountants & Statutory Auditor 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	Sintons Law Barrack Road Newcastle upon Tyne NE4 6DB

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

Chief Executive Officer foreword

I am pleased to present the Annual Accounts for Disability North. This year has been one of both challenge and determination, as demand for our advice, advocacy, and independent living support continues to grow. Throughout, our commitment to empower disabled people has remained at the heart of everything we do.

These accounts reflect our careful stewardship of resources and our continued focus on sustainability. We are proud to have delivered high-quality, user-led services while strengthening partnerships across the region and championing greater inclusion and accessibility.

My thanks go to our staff, volunteers, trustees, and supporters, whose dedication makes our work possible. We continue to create opportunities, break down barriers, and support disabled people to live full and independent lives.

Vici Richardson
Chief Executive Officer
8 December 2025

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2025. 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:

- 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;
- to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- 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.

Objectives for the Year Under Review 2024-2025

During the year under review, Disability North focused on beginning the implementation of our new five-year Strategic Plan (2024–2029). This plan is built around four strategic priorities:

Priority 1: Redevelopment of the Dene Centre

Priority 2: Financial Stability, including progress toward accreditation as a Real Living Wage employer

Priority 3: Amplifying the Voices of Disabled People across the region

Priority 4: Establishing Disability North as a recognised centre of excellence for information, advice, and support on all aspects of disability

These priorities directly support our revised Mission statements

Promote inclusion, independence, choice, and control for all disabled people.

Enable all disabled people to lead the fulfilling life that they choose.

Engage with policy makers and networks to get loud, make change, share lived experiences at local and national level and be a hub for everything connected with disability.

Remove societal barriers hindering access to opportunities in employment, education, volunteering, and healthcare.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES *(continued)*

To achieve these objectives, significant activities during the year included:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard and, where possible, increase funding streams.
- Disability North continued to explore new opportunities for income generation and long-term financial sustainability.
- Securing funds for building refurbishment, including roof replacement works at The Dene Centre.
- Maintaining the delivery of high-quality information and advice, fulfilling all requirements of our funders and meeting ongoing demand.
- Expanding Inclusion and Engagement work, strengthening partnerships and developing new collaborations across the region.
- With continued Skills for Care funding, Disability North extended its Personal Assistant (PA) training offer across the North East.
- Developing new training in inclusive employment and expanding our access audit offer.
- The CEO continued to represent Disability North on national and local networks, ensuring the lived experiences of disabled people influence policy and practice.

Public Benefit

Disability North's mission is to promote inclusion, independence, and choice for disabled people. The public benefits are clear and wide-reaching:

- Reducing discrimination and removing barriers, contributing to a fairer and more equal society.
- Promoting independent living, enabling people to have more control over their lives.
- Providing choice and support through accessible advice and information on health and social care.
- Alleviating poverty by helping individuals make informed decisions, particularly in welfare rights and community care.

Summary of Achievements and Performance (2024–2025)

During 2024–2025, Disability North:

- Supported nearly 7,000 disabled people and carers across all services.
- Enabled access to £11.8 million in benefits.
- Expanded Direct Payment and Payroll services regionally.
- Embedded our revised mission and values across all staff and programmes.
- Strengthened digital infrastructure, research partnerships, and policy influence.
- Began the refurbishment of The Dene Centre, an ambitious multi-year project.
- Diversified income streams and developed new sustainable activities.
- Created a volunteer and work placement programme for disabled young people.
- Continued to meet all outcomes with charitable and statutory funders.
- Increased training and outreach across the region.

Together, these achievements demonstrate strong progress toward our 2024–2029 Strategic Objective, embedding inclusion, choice, and control while ensuring long-term organisational sustainability and impact.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

Our core work continues to centre on advice and support covering welfare benefits, direct payments, and independent living issues. These services are funded through a mix of charitable grants, commissioned contracts, and income-generating services.

In 2024–2025, with support from The Newcastle Fund, we piloted a project offering peer support, work experience, and wellbeing activities for disabled young people.

Positive outcomes and improvements to disabled peoples lives are central to what we do and during 2024 – 2025 our evaluation data shows consistently high satisfaction and improved outcomes.

- 100% Satisfied with appointment system
- 100% Satisfied with help and information given
- 93.5% Gained financially from help given
- 96.5% Made difference to quality of life
- 100% would recommend our volunteering programme
- 88% of people feel more confident
- 88% of people feel more positive about their situation

These outcomes reflect the positive and lasting impact of Disability North's support.

Enable all disabled people to lead the fulfilling life that they choose.

Promote inclusion, independence, choice, and control for all disabled people.

Direct Payment Support

Our Direct Payment Support Service provides one-to-one guidance to individuals managing Direct Payments and Personal Health Budgets. Having delivered this service in Newcastle for over 20 years, we now operate regionally. It is a highly personalised service provided by a team who bring both professional and lived experience to their role.

During the 24-25 financial year we supported over 500 people, with 94% rating the service as effective or very effective.

We supported the recruitment of almost 200 Personal Assistants, hosted a PA matching event with Newcastle Work and Thrive, and continued partnership work with universities and Newcastle College, where we delivered training on self-directed support.

Disability North continues to be recognised nationally as a trusted voice in self-directed support, with our CEO contributing to several national forums, enabling Disability North to feed into policy and share good practice.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Benefits Advice

Disability North's welfare benefits service provides an essential service for disabled people, their families, and carers in the North East.

Funded by the Access to Justice Foundation and Henry Smith Foundation—saw a 45% increase in referrals. In 2024–2025, we supported 4,928 disabled people and carers, securing £11.8 million in benefits.

Access to Justice funding enabled expansion into appeal and tribunal work, and delivery of training and outreach sessions to more than 40 partner organisations. We also continued to address digital exclusion as more benefits processes moved online.

Community Care Advice

We supported 75 individuals with community care advice, though service delivery was temporarily paused during the year due to capacity and recruitment challenges.

Independent Living

We responded to 1,140 requests for advice on equipment and services including personal care, household aids, mobility equipment, and accessible travel and holiday options.

Engage with policy makers and networks to get loud, make change, share lived experiences at local and national level and be a hub for everything connected with disability.

Remove societal barriers hindering access to opportunities in employment, education, volunteering, and healthcare.

Training

During 2024/2025 we extended our successful offer of Personal Assistant Training. We received funding from Skills for Care to run PA training courses alongside Good Employer sessions for those employing PAs, In collaboration with our regional partners Darlington Advice on Disability and People First Cumbria, we were able to offer our training across the Northern region.

During 2024/2025 we ran 29 Personal Assistant Courses,

Our expanded training offer includes :

- PA Training
- Training for Direct Payment employers: How to Get the Most from Having a PA.
- Courses on Disability and Inclusion for employees and managers.
- Access Audits and consultancy services.
- The Spirit of Direct Payments

We have continued to work alongside the Community Transport Association and have supported them in the co production and accessibility of their training.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Policy Influencing

Raising awareness of the issues disabled people face across the North East is a key part of our work. Our CEO continued to engage with key partners including Think Local Act Personal, Skills for Care, Disability Rights UK, Inclusion London, Disability Poverty Action Group, and the North East Combined Authority.

Highlights included:

- Contributing to national discussions on self-employment in the PA workforce, values-based recruitment, and social care workforce strategy.
- Developing the Our Voices Forum, which collaborated with the North East Ambulance Service to improve emergency experiences for power wheelchair users.
- Launching significant new policy work with Newcastle Citizens Advice, Difference North East, and national partners, contributing to the Pathways to Work consultation (continuing into 2025–2026).

Research Partnerships

Disability North remains an active partner in academic research, including:

The Transitions Project led by Professor Janice McLaughlin, exploring experiences of disabled young people. This impactful project is providing learning and evidence to help shape better services for our young people across the North East.

Collaboration with **Northumbria University** on the *Gender and Sexualities Research Project*, which produced a film highlighting how identity affects disabled young people when recruiting Personal Assistants.

The Dene Centre

Recognising that the Dene Centre building is over 40 years old, ensuring its safety and longevity has been a key focus.

During 2024–2025 we achieved:

- Replacement of the roof and installation of an accessible toilet and changing facility.
- Launch of a community garden with learners from Gateshead College, and Northumberland College and Percy Hedley Foundation. A grant from the National Garden Scheme will enable further development
- Development of inclusive arts activities with Zone 31.
- Holding regular Boccia Sessions with Active Futures, supported by Newcastle College and David Lloyd Clubs.
- Volunteering opportunities in admin, social media, payroll, and a 12-month supported internship.
- Hosting our first Inclusive Santa's Grotto, attended by over 15 children and young people.
- Continuing to operate as a Warm Welcome Hub, offering refreshments, phone charging, and access to support.
- The Dene Centre also continues to host tenants, including Liveeasy, KarePlus, A Time 2 Talk, and Age UK Gateshead.

These initiatives have strengthened community engagement, enhanced accessibility, and created meaningful opportunities for volunteers to contribute, learn and develop new skills and increase confidence for the work place.

Disability North

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Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Strategic Planning

Progress on the Strategic Plan is regularly reported by the Chief Executive Officer to the Executive Committee, ensuring governance oversight and alignment with our long-term objectives

FINANCIAL REVIEW

Financial Position

At 31 March 2025 the charity is reporting a net deficit of £199,282 (2024: surplus £34,058).

The deficit includes the cost of the replacement roof and new accessible toilet a total cost of £251,597.

Payroll services continues to be a source of revenue; income increased this year by 16.5% (2024: increase 11%).

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 (2025-2026). The Access to Justice Foundation will make a significant difference to the stability of our advice services.

The management team remain committed to the provision of core services within.

The charity enjoys good liquidity and has no issues meeting its liabilities when they fall due. The trustees are confident that the charity will continue to operate for at least the next twelve months.

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 free reserves equivalent to four months expenditure. Free reserves at 31 March 2025 were £273,226 (2024: £226,836), which is the unrestricted reserves excluding the fixed assets and designated reserves. Free reserves currently sit at approximately 4.5 months expenditure, which is considered to be a sufficient position for the charities financial health. Moving forward, reserves are intended to remain at this level. Designated funds of £48,000 at year-end consist of amounts remaining set aside for the roof repair of Disability North's head office.

Unrestricted reserves and restricted reserves were respectively £516,655 and £11,387 at the end of the year (2024: £715,324 and £12,000 respectively). Total reserves at 31 March 2025 show a net assets position of £528,042 (2024: £727,324).

FINANCIAL REVIEW *(continued)*

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. A full list of our principal funders are documented in Note 5 of the financial statements.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

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

Our training room provides a reasonable priced option to hire. During 2024/2025 We continued to have regular and ad hoc bookings bringing an income stream into the charity.

Office space

Office space available to rent will be reviewed and advertised appropriately.

Funding bids

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

Payroll

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North. We have seen an increase of 17% and at the end of March 2025 we had a total of 665 payroll clients. Our payroll service has an excellent reputation and is a truly personalised service. This year we have begun to look at streamlining processes and further work around digitalisation and automation will take place. As one of our largest income streams we need to ensure continued capacity which is finely balanced with continuing a personalised service.

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.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

PLANS FOR THE FUTURE *(continued)*

Key Drivers for the Future

Our new strategy has been shaped and influenced by the voices of the people who use our services, alongside our stakeholders, staff, and members. With the refurbishment of the Dene Centre underway and our volunteer programme firmly established, we are entering the second year of our Strategic Plan with renewed focus and momentum.

In the year ahead, Disability North will:

- Strengthen and expand partnerships, building on the new collaborations developed through the first year of the strategy.
- Influence employment and welfare reform agendas, ensuring disabled people's perspectives are represented as government initiatives such as *Get Britain Working* progress.
- Maximise use of the Dene Centre and its grounds, creating more opportunities for inclusive community activities and income-generating programmes.
- Diversify income streams through new funding sources, partnerships, and enterprise activity.
- Enhance our digital presence by improving our website, expanding our online offer, and developing a stronger social media profile.

Disability North remains committed to ensuring the voice of disabled people is heard at every level—local, regional, and national. We will continue to raise our profile across the North East, working collaboratively with statutory, voluntary, and community partners to secure long-term financial sustainability and strengthen our impact for years to come.

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 (Note 17).

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 22 to the accounts.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

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.

Decision Making

The Board entrusts the Chief Executive with the responsibility of making day-to-day operational decisions for the charity, this involves close collaboration with the senior management team. These decisions adhere to the Financial Control Policy, Delegated Responsibilities Procedure, and align with the current operational plan and budget.

The strategic direction is established by the Board, culminating in an annual organisational plan with detailed implementation plans for each team. Matters beyond the Chief Executive's delegated remit are presented to the Board for consideration. A comprehensive bi-monthly report and financial update are prepared for the Board's review.

Executive Committee's responsibilities statement

The Executive Committee, who are also directors 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 charity's Executive Committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Executive Committee 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.

Disability North

Company Limited by Guarantee

Executive Committees Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2025

INDEPENDENT EXAMINERS

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

The Executive Committees' annual report was approved on 8 December 2025 and signed on behalf of the Executive Committee by:

L Reynolds
Chair

Disability North

Company Limited by Guarantee

Independent Examiner's Report to the Members of Disability North

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

Responsibilities and basis of report

As the charity's Executive Committee of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

John Oswald FCA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

8 December 2025

Disability North

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	20,577	202,405	222,982	149,489
Charitable activities	6	453,589	-	453,589	431,529
Other trading activities	7	45,116	-	45,116	56,986
Investment income		6,840	-	6,840	5,114
Other income		3,000	-	3,000	3,000
Total income		<u>529,121</u>	<u>202,405</u>	<u>731,526</u>	<u>646,118</u>
Expenditure					
Expenditure on charitable activities	8	727,310	203,018	930,328	621,268
Pension liability	18	-	-	-	-
Total expenditure		<u>727,310</u>	<u>203,018</u>	<u>930,328</u>	<u>612,268</u>
Net income / (losses) on investments	14	(480)	-	(480)	208
Net income / (expenditure)		<u>(198,669)</u>	<u>(613)</u>	<u>(199,282)</u>	<u>34,058</u>
Actuarial gain on defined benefit pension scheme	18	-	-	-	-
Net movement in funds		<u>(198,669)</u>	<u>(613)</u>	<u>(199,282)</u>	<u>34,058</u>
Reconciliation of funds					
Total funds brought forward		715,324	12,000	727,324	693,266
Total funds carried forward	19,20	<u>516,655</u>	<u>11,387</u>	<u>528,042</u>	<u>727,324</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 page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Balance Sheet

31 March 2025

		2025	2024
		£	£
Fixed assets			
Tangible fixed assets	13	170,052	174,630
Investments	14	25,377	25,857
		<u>195,429</u>	<u>200,488</u>
Current assets			
Stock		-	-
Debtors	15	114,065	84,212
Cash at bank and in hand		328,452	561,439
		<u>442,517</u>	<u>645,651</u>
Liabilities			
Creditors: amounts falling due within one year	16	(109,904)	(118,815)
Net current assets		<u>332,613</u>	<u>526,836</u>
Total assets less current liabilities		<u>528,042</u>	<u>727,324</u>
Net assets		<u>528,042</u>	<u>727,324</u>
Funds of the charity			
Unrestricted funds		516,655	715,324
Restricted funds		11,387	12,000
	19,		
Total charity funds	20	<u>528,042</u>	<u>727,324</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Executive Committee and authorised for issue on 8 December 2025, and are signed on behalf of the Executive Committee by:

L Reynolds
Chair

Company registration number - 1781525

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net deficit	(199,282)	34,058
<i>Adjustments for:</i>		
Depreciation charges	11,220	12,323
(Gain) / loss on investment	480	(208)
Interest received	(6,840)	(5,114)
<i>Changes in:</i>		
Trade and other debtors	(29,853)	296,589
Trade and other creditors	(8,910)	81,520
Cash generated from operations	<u>(233,186)</u>	<u>419,168</u>
Net cash from operating activities	<u>(233,186)</u>	<u>419,168</u>
Cash flows from investing activities		
Payments for the acquisition of tangible fixed assets	(6,642)	(4,662)
Interest received	<u>6,280</u>	<u>5,114</u>
Net cash used in investing activities	<u>198</u>	<u>452</u>
Net increase / (decrease) in cash and cash equivalents	232,987	419,620
Cash and cash equivalents at beginning of year	561,439	141,819
Cash and cash equivalents at end of year	<u>328,452</u>	<u>561,439</u>

The notes on page 17 - 26 form part of these financial statements.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is 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 The Dene Centre, Castles Farm Road, Newcastle Upon Tyne, Tyne and Wear, NE3 1PH.

2. Statement of compliance

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), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

3. Accounting policies

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.

Basis of preparation

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 £1.

Going concern

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that there are no material uncertainties about the charity's ability to continue, and they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the funder, donor or through the terms of an appeal.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

3. Accounting policies (*continued*)

Income (*continued*)

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate.

Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Expenditure on charitable activities includes the costs of providing specialist care and support, community services, research and other activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

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 period of the lease
Leasehold buildings	Reducing balance over 40 years
Furniture and equipment	Reducing balance over 1 to 10 years

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

3. Accounting policies (*continued*)

Investments

Fixed asset investments are stated at market value.

Current assets

Amounts owing to the charity at 31 March in respect of grants and service level agreement income are shown as debtors less provisions for amounts that may prove uncollectible. Short term deposits represent cash held on deposit at the bank. Cash at bank and in hand represents bank balances at close of business on 31 March.

Creditors

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

Leases

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

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.

Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Limited by guarantee

Disability North is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Donations	14,670	-	14,670	8,318
<i>Grants</i>				
The Henry Smith Charity	-	60,000	60,000	60,000
Julia and Hans Rausing		-	-	48,000
Skills for Care		17,988	17,988	11,920
The Access to Justice Foundation (ILTA) *	-	99,717	99,717	8,126
Digital Inclusion project		-	-	6,625
St James Place		-	-	4,000
Tyne Charitable grant	2,000	-	2,000	2,000
Other	250	-	250	500
Hadrian Trust	1,000	-	1,000	-
Newcastle City Council	-	25,000	25,000	-
Newcastle Round Table	2,656	-	-	-
Connected Voice	-	-	-	-
Together Fund	-	-	-	-
Newcastle Hospitals NHS Foundation Trust	-	-	-	-
	<hr/> 20,577	<hr/> 202,405	<hr/> 222,982	<hr/> 149,489

* Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

6. Charitable activities

	Unrestricted £	Restricted £	2025 £	2024 £
Contractual payments	266,932	-	266,932	254,516
Sale of goods and services	186,956	-	186,956	177,014
	<hr/> 453,589	<hr/> -	<hr/> 453,589	<hr/> 431,529

7. Other trading activities

	Unrestricted £	Restricted £	2025 £	2024 £
Fundraising events	-	-	-	1,424
Rent and room hire	45,116	-	45,116	55,562
	<hr/> 56,986	<hr/> -	<hr/> 56,986	<hr/> 56,986

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

8. Charitable Activities Costs

	Activities undertaken directly £	Support costs £	2025 £	2024 £
Independent living	347,901	354,662	702,563	462,371
Benefit, advice and support	112,787	114,979	227,765	149,897
	460,688	469,640	930,328	612,268

9. Support Costs

	2025 £	2024 £
Salaries	59,038	50,435
Water rates	4,703	2,412
Electricity & Gas	11,866	6,636
Insurance	3,460	3,079
Repairs & Maintenance	306,894	16,479
Cleaning	13,224	11,473
Telephone	8,694	1,288
Photocopying, postage, printing & stationary	18,025	4,976
Training, travel & entertaining	3,090	2,207
Publicity, marketing & advertising	600	3,928
Professional fees	6,600	7,979
Bank charges	4,492	2,530
Depreciation	11,220	12,323
Sundry	9,886	6,656
Irrecoverable VAT	4,764	-
Governance costs (note 11)	3,084	2,915
	469,640	135,315

10. Net movement in funds

Net movement in funds is stated after charging:

	2025 £	2024 £
Independent examiner's remuneration	3,207	2,915
Depreciation	11,220	12,323

11. Executive committee remuneration, benefits, expenses and governance costs

There were no executive committee remuneration or other benefits for the year ended 31 March 2025 (2024: Nil). Executive committees expenses paid for the year ended 31 March 2025 was £Nil (2024: Nil).

Governance costs were limited to the cost of the independent examination, which is disclosed in Note 10.

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

12. Staff costs

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

	2025 £	2024 £
Gross Wages and Salaries	442,234	395,262
Employers National Insurance	30,387	24,822
Employers Pension	11,048	10,341
	<u>483,668</u>	<u>430,425</u>

The average number of employees during the year was 21 (2024: 21) with all employee time involved in providing either direct charitable services, support to the governance of the charity or support services to charitable activities. No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The Key Management Personnel of the charity comprises the Executive Committee, the Chief Executive Officer and Senior Managers. The total employee benefits of the Key Management Personnel of the Charity was £147,595 (2024: £126,088).

13. Tangible fixed assets

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
Cost				
At 1 April 2024	50,847	687,335	41,229	779,411
Additions	-	-	6,642	6,642
At 31 March 2025	<u>50,847</u>	<u>687,335</u>	<u>47,871</u>	<u>786,053</u>
Depreciation				
At 1 April 2024	9,681	562,390	32,710	604,781
Charge for year	484	6,247	4,489	11,220
At 31 March 2025	<u>10,165</u>	<u>568,637</u>	<u>37,199</u>	<u>616,001</u>
Net Book Value				
At 31 March 2025	<u>40,682</u>	<u>118,698</u>	<u>10,672</u>	<u>170,052</u>
<i>At 31 March 2024</i>	<u>41,166</u>	<u>124,945</u>	<u>8,519</u>	<u>174,630</u>

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

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

14. Fixed asset investments

	2025	2024
	£	£
UK managed bond	25,377	25,857
UK managed bond	£	
At 1 April 2024	25,857	
Unrealised loss	(480)	
At 31 March 2025	<u>25,377</u>	
Historical cost	<u>24,442</u>	

15. Debtors

	2025	2024
	£	£
Trade debtors	110,250	69,086
Other debtors	3,815	15,126
	<u>114,065</u>	<u>84,212</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,549	382
Taxation and social security	4,319	17,397
Accruals and deferred income	96,905	96,905
Other creditors	4,130	4,130
	<u>109,904</u>	<u>118,005</u>

Included within accruals and deferred income is £91,591 (2024: £91,591) of deferred income that will be released in full in FY 2026. This is the Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players. The work is being completed March 25 - Feb 26.

17. 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.

<u>Holding account</u>	£
At 1 April 2024	2,543,950
Income	8,200,592
Expenditure	<u>(8,647,520)</u>
At 31 March 2025	<u>2,097,021</u>

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

18. Pensions and other post-retirement benefits

Defined contribution plans

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £11,048 (2024 - £10,341) were paid, the employer's contribution rate is 5%.

Defined benefit scheme

The charitable company's employees have previously belonged to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This was 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.

19. Analysis of charitable funds

	At 1 April 2024	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2025
	£	£	£	£	£	£
Unrestricted						
General	427,324	529,121	(487,310)	(480)		468,655
Designated*	288,000	-	(240,000)	-		48,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	715,324	529,121	(727,310)	(480)	-	516,655
Restricted						
The Henry Smith Charity	-	60,000	(60,000)	-	-	-
Julia and Hans Rausing	8,000	-	(8,000)	-	-	-
Skills for Care	-	17,688	(17,581)	-	-	107
The Access to Justice Fund (ILTA) ^	-	99,717	(99,717)	-	-	-
St James Place	4,000	-	(4,000)	-	-	-
Newcastle City Council	-	25,000	(13,720)	-	-	11,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,000	202,405	(203,018)	-	-	11,387
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	727,324	646,118	(930,328)	(480)	-	528,042

* Designated funds are the amounts ring-fenced for repairs to the roof at the Dene Centre.

^ Improving Lives Through Advice (ILTA) grant from The Access to Justice Foundation and The National Lottery Community Fund, thanks to National Lottery players

Disability North

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

19. Analysis of charitable funds (continued)

Prior year comparatives:

	At 1 April 2023	Income	Expenditure	Gains / (losses)	Transfer between funds	At 31 March 2024
	£	£	£	£	£	£
Unrestricted						
General	433,266	513,572	(461,722)	208	(58,000)	427,324
Designated*	230,000	-	-	-	58,000	230,000
	<u>663,266</u>	<u>513,572</u>	<u>(461,722)</u>	<u>208</u>	<u>-</u>	<u>715,324</u>
Restricted						
The Henry Smith Charity	30,000	60,000	(90,000)	-	-	-
Julia and Hans Rausing	-	48,000	(40,000)	-	-	8,000
Skills for Care	-	11,920	(11,920)	-	-	-
The Access to Justice Fund (ILTA) ^	-	8,126	(8,126)	-	-	-
St James Place	-	4,000	-	-	-	4,000
Other	-	500	(500)	-	-	-
	<u>30,000</u>	<u>132,546</u>	<u>(150,546)</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
	<u>693,266</u>	<u>646,118</u>	<u>(612,268)</u>	<u>208</u>	<u>-</u>	<u>727,324</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Tangible fixed assets	170,052	-	170,052	174,630
Investments	25,377	-	25,377	25,857
Current assets	431,130	11,387	442,517	645,651
Current liabilities	(109,904)	-	(109,904)	(118,815)
Net assets	<u>516,655</u>	<u>11,387</u>	<u>528,042</u>	<u>727,324</u>

21. Lease commitments

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

	2025 £	2024 £
Due not later than one year	4,400	4,400
Due later than one year and not later than five years	5,500	9,900

Disability North

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Notes to the Financial Statements

Year ended 31 March 2025

22. Related parties

There were no related party transactions in the current year.