

COMPANY REGISTRATION NUMBER: NI030939
CHARITY REGISTRATION NUMBER: 101609

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name EMPLOYERS FORUM ON DISABILITY (N.I.)

Charity registration number 101609

Company registration number NI030939

Principal office and registered office Banbridge District Enterprises
Scarva Road Industrial Estate
Banbridge
Co. Down
BT32 3QD

The trustees

C Christy	
A Getty	
J Gow	
P O'Rourke	
M McDermott	
E Patterson	(Appointed 14 October 2022)
T Steed	(Appointed 14 October 2022)
C Woods	(Appointed 14 October 2022)
C Campbell	(Resigned 1 October 2022)
P Ludlow	(Resigned 1 October 2022)
E McAree	(Resigned 1 October 2022)

Company secretary Gabrielle Fitzpatrick-McCrickard

Independent examiner Seamus Ryan FCA
35 CHURCH SQUARE
BANBRIDGE
CO DOWN
BT32 4AP

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Employers' Forum on Disability (N.I.) is overseen by a board of director drawn from within its membership of employer representatives. The Board of director is voted on at the Annual General Meeting and has a chair, Honorary Treasurer and Honorary Secretary. There are quarterly Board meetings where a report of activities is discussed as well as strategic overview and development is undertaken.

Detailed financial reports are made available and discussed at each Board Meeting.

The company secretary is Gabrielle Fitzpatrick-McCrickard, Manager of the organisation.

Objectives and activities

Mission statement:

"Employers for Disability NI is a unique, not-for-profit organisation comprising employers and service providers. It supports member organisations in implementing practices to attract and retain disabled employees, customers and service users and promotes good practice generally"

Key Strategic Objectives:

To fulfil our mission the following key strategic objectives have been developed:

1. To develop a more representative membership profile that secures the long-term viability of the organisation
2. To provide a high quality service for members
3. To raise the profile of Employers for Disability NI as the leading disability expert employer organisation.

EMPLOYERS FORUM ON DISABILITY (N.I.)

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

Year ended 31 March 2023

We have had a busy year delivering a high-quality service to members including delivering training and developing disability good practice for employers, managers and disabled employees in relation to employment and service provision. We would like to thank our members for their ongoing commitment to disability good practice despite all experiencing new challenges. Below is a summary of the year's main activities.

1. Member Support Services

a) Disability Advice Line

This is a core part of the service gained from Employers for Disability NI membership. We have answered many queries from disabled employees, line managers and colleagues. Given the diversity of disabilities and the nature of employment, there was a huge range in the types of issues raised. However, as with previous years the common themes included reasonable adjustments in relation to mental health and neurodiversity. Some examples of the queries we have dealt with are below:

- Getting assessment for person with ADD
- Adjustments for person with anxiety
- Adjustments for person with dyslexia
- Information on Workable programme
- Car parking for person with MS
- Support for person with cancer
- Advice on managing person with stress
- Advice on managing person with severe endometriosis
- Overview of policy paper for a member on closing employment gap of disabled people
- Managing return to workplace for disabled employees
- Advice on managing employee with long-covid
- Advice on assessment and adjustments for autistic person
- Interviewing good practice for disabled candidates
- Managing grief and sleep difficulties
- Advice on appropriate disability language for monitoring
- Information on supporting people with cystic fibrosis
- Advice on managing disability absence for a person with mental health issues
- Advice for a person with anxiety in the workplace
- Signposting to autism resources

b) Disability Support and Resolution Service

Employers for Disability NI provides a free, confidential resolution service employing mediation and conciliation approaches. This involves liaising with all key parties (line manager, disabled employee, HR, OH as required), facilitates discussion and advises on how issues may be resolved. This practice is informed by reasonable adjustments, disability good practice and a balanced approach. Depending on the complexity of the issue, this can be done via telephone, email or in face-to-face meetings. The key aim of the service is to support managers, colleagues and disabled employees to avoid disability discrimination and facilitate a problem-solving approach. This is a unique service and is only available to Employers for Disability NI members.

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Employers for Disability NI is also available to act as an independent observer during meetings or as an emotional support for the disabled employee. Issues addressed are diverse, however, mental health, disability-related absence, reasonable adjustments and redeployment options remain the most common matters raised. To ensure confidentiality, specific details cannot be divulged.

c) Member Case Review Clinic

Employers for Disability NI offers an intensive review of complex disability-related cases. This "review clinic" approach typically involves one or more half-day sessions with managers and HR personnel involving several disabled employees. The focus is on advice and guidance based on reasonable adjustments and disability good practice.

d) Website

Many news articles, information and links to resources were added throughout the year to the website. This is a valuable source of information to members and others.

e) Member Update Bulletin

Quarterly update bulletins, in line with Board Meetings, have been sent to members to ensure they are aware of our ongoing programme of activities.

f) Member News and Information Update

Members have received regular email updates to inform them about resources, stories of interest, videos, case studies, member activities etc. We receive several requests for further information and assistance following these on an ongoing basis.

g) Jobs Bulletin Board

Many vacancies have been added and circulated to disability organisations over the past year. This is one of the most popular web pages on our website. We have extended our database of disability contacts who are notified each time the webpage is updated and we intend to develop and promote this service further with our members.

h) CBT Service

Several clients have benefitted from this service in the past year via Zoom and face-to-face. This is offered to members, project participants and others at a discounted rate.

i) Professional Services' Discounts

Substantial discounts for members are available for a number of products/services, including disability-related videos provided by Skillboosters, autism training by Specialistern and dyslexia products by TextHelp.

j) Disability Positive Accreditation

We have worked hard updating the information guide for this initiative and have worked with the marketing person to progress this project close to the point of being ready to launch.

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k) Factsheets

A St Mary's University College final year student (Liberal Arts and Sports Studies) undertook a six-week placement (two days per week) with Employers for Disability NI, working remotely, to produce a series of factsheets on exercise suitable for a range of disabilities, first two will focus on a) wheelchairs users and b) people with cerebral palsy.

These were distributed to members and are also available on our website.

2. Events

Zoom training has continued to be the chosen format for many of our sessions and we incorporate varied information formats and maintain a good level of interaction. Face-to-face is once again an option.

- 4 May, Hearing Loss, Ulster University, 1.5 hr
- 19 & 26 May, SEUPB 2 x General Disability Awareness, 1.5 hrs
- 28 September, DfC, Autism Awareness, 2 x 1.5hrs
- 5 October, DfC, Autism Awareness, 2 x 1.5hrs
- 6 October, DfC, Autism Awareness, 2 x 1.5hrs
- 7 October, DfC, Autism Awareness, 2 x 1.5hrs
- 12 October, UU, Neurodiversity Awareness, 1.5hrs
- 14 October, Belfast HSC Trust, Autism Awareness, 1.5hrs
- 19 October, UU, Neurodiversity Awareness, 1.5hrs
- 28 October, BCC, Disability Awareness, half-day
- 3 November, BCC, Disability Awareness, half-day
- 9 November, Education Authority for NI, Autism Awareness, 1.5hrs
- 10 November, Education Authority for NI, Dyslexia Awareness, 1.5hrs
- 16 November, NICS, Disability Awareness, 1.5hrs
- 17 November, BHSC, Managers Managing Mental Health, 1.5hrs
- 23 November, NICS, Stress Less, 1.5 hrs
- 17 November, Belfast HSC Trust, Managing Mental Health in the Workplace, 1.5hrs
- 25 November, BCC, Disability Awareness, half-day
- 30 November, NICS, 1.5hrs
- 3 December, NICS staff disability network - sharing good practice 1.5hrs
- 7 December, UU, Hearing Loss, 1.5hrs
- 7 December, NICS, 1.5hrs
- 8 December, BHSC, Stress Less, 1.5hrs
- 18 January, NICS, Mental Health Awareness, 1.5hrs
- 25 January, NICS, Physical Disability, 1.5hrs
- 1 February, NICS, Hidden Disability, 1.5 hrs
- 8 February, NICS, Hearing Loss, 1.5 hrs
- 10 February, WHSCT, Disability Awareness, 1.5 hrs
- 15 February, NICS, Sleep Well for Life, 1.5 hrs
- 2 March, Mid-Ulster Council, Autism Awareness, 1.5 hrs
- 9 March, Mid-Ulster Autism Awareness, 1.5 hrs
- 10 March, BBC, Hidden Disability, 1.5 hrs
- 15 March, QUB, Autism, 1.5 hrs
- 22 March, NICS, EFDNI/RNIB Sight Loss
- 23 March, BBC, Neurodiversity, 1.5 hrs

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Year ended 31 March 2023

Staff Training Attended

- BITC – Where will we work 2021?
- NIPHRN Webinar: Workplace wellbeing
- NIPHRN Webinar: Innovation using behavioural science within government
- NIPHRN Webinar: Brain Health
- Introduction to Safeguarding
- EC Mental Health Charter & Good Practice
- Aware Mood Matters
- Calming the anxious brain: using neuroscience to end anxiety, panic and worry
- Healing from the bottom up
- Assessment and intervention with suicidal clients
- Using a mood scale for suicide assessment
- Safety planning with suicidal clients
- Working with suicidal clients
- David Burns Webinar, Depression Treatment
- Holistic Treatment of Trauma
- Core Beliefs
- Suicide Awareness

Staff participation in members' working groups

- Ulster University Diversity Group – presentation about services for members and employees
- NICS Diversity Working Group (ongoing membership)
- Education Authority Stakeholders' Group (ongoing membership)
- NICS Diversity Champions presentation about services for members and employees
- NI Civil Service Disability Working Group
- BHSCT Disability Steering Group
- EA Stakeholder Disability Consultation Group
- Advisory panel of Harkin Summit

3. Partnership Working

Partnership with Head Injury Support (National Lottery Community Fund Project):

Head Injury Support invited Employers for Disability NI to be a partner in a funding application to the National Lottery Community Fund for a two-year project supporting the mental health of head injury survivors and carers. This was successful and will bring in funding of approximately £7,000 per annum. After much work putting the project together and securing funding, we are delighted that the project was launched with carers and survivors on 31 March 2022. Work has been ongoing for a two-year period.

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

Year ended 31 March 2023

4. Administrative Matters

Fundraising Initiatives

We have continued seeking funds from external sources and partnerships to ensure sustainability.

We have engaged a marketing assistant, Kimberley O'Hare, on a freelance basis to undertake some key pieces of work, with a budget of £2,000 including all costs. Kim looked at the marketing of our services, and supported us in making the most of our website and promoting events.

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of EMPLOYERS FORUM ON DISABILITY (N.I.)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of EMPLOYERS FORUM ON DISABILITY (N.I.) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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
4. the financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Seamus Ryan FCA
Independent Examiner

35 CHURCH SQUARE
BANBRIDGE
CO DOWN
BT32 4AP

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

Note	Unrestricted funds	2023	2022
	£	Total funds £	Total funds £
Income and endowments			
Donations and legacies	5	1,850	8,848
Other trading activities	6	55,532	47,474
Total income		<u>57,382</u>	<u>56,322</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	55,328	52,835
Total expenditure		<u>55,328</u>	<u>52,835</u>
Net income and net movement in funds		<u>2,054</u>	<u>3,487</u>
Reconciliation of funds			
Total funds brought forward		17,292	13,805
Total funds carried forward		<u>19,346</u>	<u>17,292</u>

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

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	368	491
Current assets			
Debtors	13	532	937
Cash at bank and in hand		33,926	33,561
		<u>34,458</u>	<u>34,498</u>
Creditors: amounts falling due within one year	14	15,480	17,697
Net current assets		<u>18,978</u>	<u>16,801</u>
Total assets less current liabilities		<u>19,346</u>	<u>17,292</u>
Net assets		<u>19,346</u>	<u>17,292</u>
Funds of the charity			
Unrestricted funds		19,346	17,292
Total charity funds	17	<u>19,346</u>	<u>17,292</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 6 December 2023, and are signed on behalf of the board by:

C Christy
Trustee

P O'Rourke
Trustee

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Banbridge District Enterprises, Scarva Road Industrial Estate, Banbridge, Co. Down, BT32 3QD.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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

Incoming resources

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

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

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

EMPLOYERS FORUM ON DISABILITY (N.I.)

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

EMPLOYERS FORUM ON DISABILITY (N.I.)

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

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

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Employers Forum on Disability (N.I.) is a company limited by guarantee and accordingly does not have share capital, the liability of each member being limited to an amount not exceeding £1.

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/she is a member, or within one year after he/she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations type 1	1,850	1,850	2,289	2,289

EMPLOYERS FORUM ON DISABILITY (N.I.)

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Government grant income	–	–	6,559	6,559
	<u>1,850</u>	<u>1,850</u>	<u>8,848</u>	<u>8,848</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Subscriptions	47,553	47,553	45,968	45,968
Other income	7,979	7,979	1,506	1,506
	<u>55,532</u>	<u>55,532</u>	<u>47,474</u>	<u>47,474</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Wages and salaries	41,864	41,864	42,803	42,803
Pension costs	4,443	4,443	2,306	2,306
Rent	1,875	1,875	1,875	1,875
Postage and Stationery	193	193	142	142
Light & heat	1,311	1,311	711	711
Computer Costs	566	566	930	930
Insurance	302	302	261	261
Other motor and Travel expenses	649	649	83	83
Repairs	5	5	1,560	1,560
Accountancy	1,150	1,150	795	795
Telephone	869	869	488	488
Other office costs	541	541	487	487
Events	1,205	1,205	–	–
Depreciation	123	123	162	162
Bank Fees & Interest	232	232	232	232
	<u>55,328</u>	<u>55,328</u>	<u>52,835</u>	<u>52,835</u>

8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>123</u>	<u>163</u>

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	500	500

10. Staff costs

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

	2023	2022
	£	£
Wages and salaries	41,864	42,803
Employer contributions to pension plans	4,443	2,306
	<u>46,307</u>	<u>45,109</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022 and 31 March 2023	<u>12,976</u>
Depreciation	
At 1 April 2022	12,485
Charge for the year	123
At 31 March 2023	<u>12,608</u>
Carrying amount	
At 31 March 2023	<u>368</u>
At 31 March 2022	<u>491</u>

EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Debtors

	2023	2022
	£	£
Other debtors	532	937

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,487	1,005
Social security and other taxes	403	416
Other creditors	13,590	16,276
	<u>15,480</u>	<u>17,697</u>

15. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,443 (2022: £2,306).

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	—	6,559

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	17,292	57,382	(55,328)	19,346

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Current assets	19,346	19,346	17,292