

COMPANY REGISTRATION NUMBER: NI030939  
CHARITY REGISTRATION NUMBER: 101609

**EMPLOYERS FORUM ON DISABILITY (N.I.)**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2025**

**RG ACCOUNTANTS LTD**

Chartered accountants  
35 CHURCH SQUARE  
BANBRIDGE  
CO DOWN  
BT32 4AP

# **EMPLOYERS FORUM ON DISABILITY (N.I.)**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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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 2025

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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 2025.

#### Reference and administrative details

<b>Registered charity name</b>	EMPLOYERS FORUM ON DISABILITY (N.I.)
<b>Charity registration number</b>	101609
<b>Company registration number</b>	NI030939
<b>Principal office and registered office</b>	Banbridge District Enterprises Scarva Road Industrial Estate Banbridge Co. Down BT32 3QD

#### The trustees

	C Christy	
	L Fox	(Appointed 14 June 2025)
	A Getty	
	J Gow	(Resigned 14 June 2025)
	P O'Rourke	
	E Patterson	
	T Steed	(Resigned 14 June 2025)
	C Woods	
	A Donnelly	(Appointed 14 June 2025)

**Company secretary** Gabrielle Fitzpatrick-McCrickard

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

#### 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.

# EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

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

Year ended 31 March 2025

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## 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 fulfill 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.)

## Company Limited by Guarantee

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

Year ended 31 March 2025

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#### Achievements and performance

We continue to deliver our tailored, 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. 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 provide advice and guidance to member disabled employees, line managers and colleagues throughout each membership year. Given the diversity of disabilities and the nature of employment, there was a huge range in the types of issues raised. Common themes continue to include reasonable adjustments in relation to mental health and neurodiversity, particularly with regards to recruitment and supporting employees without a formal assessment. Some examples of the queries we have dealt with are below:

- Supporting employee experiencing anxiety
- Advice on supporting a dyslexic employee
- Signposting re hearing loss
- Disability Positive language
- Definition of disability
- Supporting ADD employee
- Information on neurodiversity assessments
- Adjustments for ADHD person for undertaking interviews
- Advice on supporting employee with sight loss
- Redeployment of autistic person who was also dyslexic
- Inclusive language guide
- Supporting carers guidance
- Recruitment guidelines
- Information on neurodiversity assessments
- Advice on supporting person with anxiety and depression
- AuDHD person - advice and support
- Person with physical disability due to a stroke - advice on adjustments and signposting
- Person with learning disability - support in liaising with HR and attendance at adjustment meeting
- Person with anxiety returning to work - advice and support
- Dyslexic person - advice on adjustments and signposting
- Person with hearing loss - advice on adjustments and signposting
- Person with diabetes - risk assessment, signposting
- Person experiencing symptoms associated with menopause - support and signposting
- Redeployment issues and good practice
- Disability-related attendance management advice
- Supporting an employee with a learning disability
- Adjustments for an ADD person
- Advice on language around neurodiversity

# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

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

Year ended 31 March 2025

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- Advice on absence management for person with mental health issues
- Adjustments for a person with mobility issues, re hybrid working
- Supporting an AuADHD person
- Adjustments for an autistic person
- Adjustments for a dyslexic person
- Comments on neurodiversity toolkit
- Supporting a person with MS and their manager
- Adjustments for a dyslexic and dyspraxic person

#### **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, other sources of information and support 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.

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. Several this past year have included neurodiversity.

#### **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.

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# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

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

Year ended 31 March 2025

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#### 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. This page was completely revamped by our marketing consultant, and it now has a search function making it much easier to navigate.

#### h) **Mind-Body Services**

The central funding that many clients availed of to use the Mind-Body Service ceased and following this, there was a severe drop in client numbers. Some marketing materials have since been produced, and we are hoping that this service will pick up in due course following some promotional activity. The CBT and massage services are offered at a discounted rate to every client.

#### 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 Everway (formerly TextHelp).

#### j) **Disability Positive Accreditation**

Our marketing consultant produced some new marketing material, and this was promoted through our social media platforms. We will begin work soon on the re-accreditation audit that will enable accreditation for a further two years before the full audit needs to be retaken.

## 2. **Events**

We put a lot of work into our events and have created, tailored and delivered many sessions, mostly to members, via Zoom and face-to-face:

- 19 Mar, Dyslexia, Dyscalculia & Dyspraxia, Translink, 1.5hr
  - 25 Mar, Hidden Disability, NIHE, 1.5hr
  - 26 Mar, Hidden Disability, NICS, 1.5hr
  - 27 Mar, Disability Positive Training and Accreditation, UU, 4.5hr
  - 28 Mar, Neurodiversity, NICS, 2hr
  - 3 April, University of Atypical, Reasonable Adjustments, 2hr
  - 9 April, Neurodiversity, Belfast City Council, 2hr
  - 18 April, Autism and ADD/ADHD, QUB, 2hr
  - 18 April, ADD/ADHD, Belfast HSC Trust, 1.5hr
  - 25 April, Mental Health, Belfast HSC Trust, 1.5hr
  - 8 May, Dyslexia, Dyscalculia, Dyspraxia, QUB, 1.5hr
  - 9 May, Disability Positive Training and Accreditation, UU, 4.5hr
  - 22 May, Neurodiversity, Mid Ulster Council, 3 hrs
  - 30 May, Neurodiversity, Southern HSC Trust, 2hr
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# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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- 6 June, Disability-related Absence, Belfast City Council, 1.5hr
  - Southern Health and Social Care Trust, Disability Awareness, 2 hrs
  - Business in the Community, Disability Positive Recruitment, 1hr
  - MHFA, SEUPB, 12 hrs
  - QUB, Neurodiversity, 1hr
  - Choice Housing, Disability Positive Recruitment, 1.5hr
  - 11 Sept, NICS Disability Awareness, 1hr
  - 12 Sept, SHSCT, Reasonable Adjustments, 2hr
  - 12 Sept, Belfast CC, Sleep Better, 1.5hr
  - 18 Sept, BBC, 2 x Neurodiversity in the Workplace, 1.5hr
  - 1 Oct, NICS, Neurodiversity, 1hr
  - 2 Oct, NICS, Dyslexia & Dyscalculia, 1.5hr
  - 4 Oct, Translink, Reasonable Adjustments, 2hr
  - 7 Oct, NIHE, Reasonable Adjustments, 3hr
  - 22 Oct, WHSCT, Disability Awareness, 2hr
  - 23 Oct, NICS, ADD & Dyspraxia, 1.5
  - 28 Oct, Law Society for NI, Reasonable Adjustments, 2hr
  - 7 Nov, QUB, Disability Awareness, 1hr
  - 12 Nov, NICS, Disability Positive, 4hr
  - 12 Nov, SHSCT, Neurodiversity, 1hr
  - 14 Nov, NWRC, Neurodiversity, 1.5hr
  - 19 Nov, WHSCT, Neurodiversity, 2.5hr
  - 21 Nov, QUB, Autism, 1hr
  - 25 Nov, Belfast CC Councillors, Disability Awareness, 2hr
  - 12 December: Mental Health Workshop, BBC
  - 9 January: Hidden/Less Visible Disabilities, North West Regional College
  - 14 January: Disability Positive Training and Accreditation, UU
  - 16 January: Dyslexia Awareness, QUB
  - 20 January: Improving Your Mental Health, NICS
  - 23 January: Neurodiversity, ABC Council
  - 27 January: Reasonable Adjustments and Hybrid Working, DfC
  - 28 January: Reasonable Adjustments and Hybrid Working, DfC
  - 6 February: Neurodiversity, ABC Council
  - 17 February: Reasonable Adjustments, NMD Council
  - 18 February: Disability Positive Training and Accreditation, UU
  - 18 February: ADD/ADHD, QUB
  - 20 February: Neurodiversity, WHSCT
  - 20 February: Supporting Someone with Cancer
  - 24 February: Neurodiversity, NMD Council
  - 27 February: Visual Awareness, NICS
  - 27 February: Autism/ADD/ADHD, EANI
  - 7 March: Supporting Someone with Diabetes, EANI
  - 13 March, NICS, Disability Positive (3.5hr)
  - 18 March, UU, Neurodiversity (3hr)
  - 19 March, NIHE...
  - 20 March, QUB, Dyslexia & Dyspraxia
  - 24 March, NICS, Hearing Loss (1.5hr)
  - 24 March, EA, Recruitment, (1hr)
  - 28 March, EA, Supporting employees with Epilepsy (1hr)
  - 31 March, EA, Sight Loss (1hr)
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# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

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

Year ended 31 March 2025

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#### Staff Training Attended

- Take 5 Ambassador Training
- Trans awareness
- MHFA Refresher Training
- Understanding self-harm and substance misuse
- MHFA Refresher training for trainers
- CBT ongoing training: Private Practice Guidance, Working Online, Working with Neurodivergent Clients
- Ten Steps to Positive Mental Health, Train the Trainer
- Supporting people after bereavement
- Equality Case Law Update

#### 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

### 3. Partnership Working

#### EANI:

Gabrielle was filmed by our member EANI, for a short video, that was presented at their autumn event for school leaders, outlining the support available as a member of Employers for Disability NI.

#### Kilbroney Vintage Show

Staff were delighted to participate in the Kilbroney Vintage Show and huge thanks for the kind donation of, for the second year in a row, £2,000. Their support is much appreciated and very beneficial to the work of EFDNI.

### 4. Administrative Matters

#### Marketing Consultant

We were able to employ a marketing consultant on a part-time basis (half-day for one year), and he has updated our website, bringing it up to a professional standard. He also developed marketing

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# **EMPLOYERS FORUM ON DISABILITY (N.I.)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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materials, including producing some short videos that have been used to promote our services on social media platforms. He has also revamped and updated the Jobs Bulletin Board.

#### **Fundraising Initiatives**

We will be seeking a part-time, freelance fundraiser in the upcoming year to help source funding for opportunities that we have been developing, to ensure sustainability.

#### **New Members**

We were delighted to welcome Choice Housing and The Law Society of NI into membership this past year and we look forward to bringing all our services and support to them in the coming years.

#### **Financial review**

During the year the charity received £2,000 in donations whereas last year it received £4,711. This fall, along with a decrease in total income has contributed to a deficit of £4,471 in the year.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 5 November 2025 and signed on behalf of the board of trustees by:

Gabrielle Fitzpatrick-McCrickard  
Charity Secretary

# 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 2025

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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 2025.

#### 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

05<sup>th</sup> November 2025

35 CHURCH SQUARE  
BANBRIDGE  
CO DOWN  
BT32 4AP

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# EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	2,000	2,000	4,711
Other trading activities	6	58,188	58,188	62,224
<b>Total income</b>		<u>60,188</u>	<u>60,188</u>	<u>66,935</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	64,659	64,659	62,189
<b>Total expenditure</b>		<u>64,659</u>	<u>64,659</u>	<u>62,189</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(4,471)</u>	<u>(4,471)</u>	<u>4,746</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		24,092	24,092	19,346
<b>Total funds carried forward</b>		<u>19,621</u>	<u>19,621</u>	<u>24,092</u>

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

The notes on pages 12 to 19 form part of these financial statements.

# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	207	276
<b>Current assets</b>			
Debtors	13	880	1,848
Cash at bank and in hand		22,558	33,084
		<u>23,438</u>	<u>34,932</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>4,024</u>	<u>11,116</u>
<b>Net current assets</b>		<u>19,414</u>	<u>23,816</u>
<b>Total assets less current liabilities</b>		<u>19,621</u>	<u>24,092</u>
<b>Net assets</b>		<u>19,621</u>	<u>24,092</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>19,621</u>	<u>24,092</u>
<b>Total charity funds</b>	16	<u>19,621</u>	<u>24,092</u>

For the year ending 31 March 2025 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 5 November 2025, and are signed on behalf of the board by:

C Christy  
Trustee

P O'Rourke  
Trustee

The notes on pages 12 to 19 form part of these financial statements.

# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 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 2025

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#### 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 2025

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#### 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.)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 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.

##### 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.

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.

# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations type 1	2,000	2,000	4,711	4,711

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Subscriptions	56,373	56,373	59,707	59,707
Other income	1,815	1,815	2,517	2,517
	<u>58,188</u>	<u>58,188</u>	<u>62,224</u>	<u>62,224</u>

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# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	<u>64,659</u>	<u>64,659</u>	<u>62,189</u>	<u>62,189</u>

#### 8. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>69</u>	<u>92</u>

#### 9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

#### 10. Staff costs

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

	2025 £	2024 £
Wages and salaries	51,332	44,332
Employer contributions to pension plans	2,955	4,895
Other employee benefits	<u>1,417</u>	<u>822</u>
	<u>55,704</u>	<u>50,049</u>

The average head count of employees during the year was 3 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - type 1	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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.

# EMPLOYERS FORUM ON DISABILITY (N.I.)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 12. Tangible fixed assets

	<b>Fixtures and fittings £</b>
<b>Cost</b>	
<b>At 1 April 2024 and 31 March 2025</b>	<u>12,976</u>
<b>Depreciation</b>	
At 1 April 2024	12,700
Charge for the year	69
<b>At 31 March 2025</b>	<u>12,769</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>207</u>
<b>At 31 March 2024</b>	<u>276</u>

#### 13. Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>880</u>	<u>1,848</u>

#### 14. Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	662	1,400
Accruals and deferred income	1,051	1,143
Social security and other taxes	1,819	–
Other creditors	492	8,573
	<u>4,024</u>	<u>11,116</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 £2,955 (2024: £4,895).

# EMPLOYERS FORUM ON DISABILITY (N.I.)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 16. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	24,092	60,188	(64,659)	19,621

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	19,346	66,935	(62,189)	24,092

## 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	19,621	19,621

	Unrestricted Funds £	Total Funds 2024 £
Current assets	24,092	24,092

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