

**Norfolk Coalition of Disabled People
operating as Equal Lives
Annual report and financial statements
For the year ended
31 March 2016**

Charity Number 1084108

Norfolk Coalition of Disabled People operating as Equal Lives

Financial statements

Year ended 31 March 2016

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Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report

Year ended 31 March 2016

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2016 which are also prepared to meet the requirements for a directors' report and accounts for 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and administrative details

Registered charity name	Norfolk Coalition of Disabled People operating as Equal Lives
Charity registration number	1084108
Company registration number	04098341
Principal office	15-18 Manor Farm Barns Fox Road Framingham Pigot Norwich Norfolk NR14 7PZ

The trustees

The trustees who served the company during the period were as follows:

Jonathan Moore (Chair)
William Albert
Daniel Barrett
Cathy Combs (appointed 15 October 2015)
Rick Cotton
Shaun Crisp (resigned 1 May 2015)
Marylyn Evans (appointed 15 October 2015) (resigned 17 March 2016)
Penny Holden
Michael Llywelyn-Cox
Shaun McGarry
Catherine Meijer
Tom Shakespeare
Martin Symons (appointed 15 October 2015)
Kate Wyatt

Auditor	Lovewell Blake LLP Chartered Accountants Statutory Auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Co-operative Bank Plc
P O Box 250
Delf House
Skelmersdale
WN8 6WT

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Objectives and activities

Objects of the Charity

The objects of Norfolk Coalition of Disabled People (operating as Equal Lives), as set out in the governing document, are:

'To relieve the disability of people with physical, mental, learning or sensory impairments, principally living within the County of Norfolk, and to further their independence and full participation in the community.'

Aim and mission statement

Our strategic plan was reviewed during 2014 and sets out our vision, mission, aims and organisational priorities for the three years from October 2014 to September 2017.

Our vision:

A world free from disabling barriers.

Our mission:

To remove disabling barriers so people can have equality, dignity and independence.

Our Values and Principles

Our organisational principles are as follows:

Our work is based on the **social model of disability**, which says that people are disabled by the barriers society places in the way of inclusion and equality.

- Impairments are a normal part of life, **discrimination is not**.
- Professionals should be **on tap, not on top**. People should be able to draw on others' expertise but not be controlled by them.
- There should be **nothing about us, without us**. People should be involved in decisions and activities that affect them.
- People have a right to **equality, dignity and independence**.

Our organisational values are:

Led by you	You are the expert in your life We will be led by you and we will support others to recognise this expertise
Belief	We are driven by what we believe in We are principled and act with integrity
From the heart	We care about the people we work with, the work we do, and the way that we do it
Empowering	We support people to empower themselves and reach their potential
Passionate	We are energetic and enthusiastic We enjoy making sure things get done
Dedicated	We will keep going to make sure our customers, members and peers really do receive the best from us and from others
Honest	We are transparent and straightforward in what we do

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Our strategic aims

The strategic aims which we have worked to as an organisation over the last year, with some key performance indicators to monitor and evaluate our progress are:

- Aim 1** People who face disabling barriers are united and able to use their collective voice to influence society to remove these barriers
- Aim 2** People who face disabling barriers have access to information, advice, advocacy and support they need to make informed choices, to protect their rights and to achieve their independent living goals
- Aim 3** We secure our organisation's long-term sustainability, we operate efficiently and effectively, and we innovate to increase our reach, our impact and our influence.

These aims and the work underpinning them demonstrate the Public Benefit as required by the Charities Act 2006.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Achievements and performance

Our work

Activities and achievements for 2015/16

Self-Directed Support (SDS)

The SDS teams support people living in Norfolk and Suffolk whether they receive funding from the local council, their Clinical Commissioning Group (CCG) or pay for support from their own funds. The services are designed to offer the support people need, depending on their requirements:

Employment Advice

As of the end of March we had 280 customers who have purchased our ongoing employment packages, and throughout the year we have supported 156 people with one of our 'one off' packages. The Employment Advice Service covers all aspects of being an employer including recruitment, creating employment documents and providing budgeting advice. The benefit of having an ongoing advice package is the reassurance that people get knowing that our team of Advisors are available to support them, whatever their employment query.

Support Planning

43 customers were referred to us for support with Support Planning this year, which unfortunately was a much lower number than we were expecting. We understand that Norfolk County Council wants to increase the take up of external Support Planning in the coming year and we look forward to this as we have expertise in this area, and we know that it enables people to feel that they have greater choice and control over their Care and Support Plan, what they would like to achieve and how.

Children and Families' Direct Payment Advice and Support Service

We currently have 347 people using this service, which remains our only block contracted service within the SDS department. Our Advisors are experienced in working with children and their families across a wide range of issues including employment, how to manage a Direct Payment and running a Payroll.

Payroll

This has been another busy year for us and at the end of March we had 1550 customers using our Payroll service in Norfolk, and 547 customers in Suffolk. We process a variety of payrolls, with the number of employees ranging from 1 to 12. As we are one of a number of 'preferred providers' on Norfolk County Council's list, we are delighted that we continue to have such a large number of loyal customers and this means that we are always looking at ways to improve the quality of the service we provide them. This year we have seen an increase in workload due to the implementation of pension auto-enrolment (e.g. where employers have to offer their employees a pension, if they are eligible or request one). It is fair to say that this has been a learning curve for us and the people we support, as the guidance around auto-enrolment is quite complex. So far, 150 employers had reached their auto enrolment 'staging date' for pensions, and we have had to contact everyone about this and to remind them of their legal obligations.

Supported Accounts

This remains a busy service and at the end of March, we had 2100 Supported Account customers in Norfolk and 652 in Suffolk. We pay over 270 agencies and self-employed workers each week, mostly by BACS payments which keeps us all busy! As above, we are one of the 'preferred providers' who can provide this service, and we are pleased that such a high number of customers have decided to stay with us. We plan to look at how we develop both of these services next year, and will actively involve our customers in this so that we have a better understanding of what people want, and the standards we should be aiming for. We are really excited about doing this as providing excellent customer service is important to us, as is finding new ways to provide services that are efficient and meet peoples' needs.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Suffolk Independent Living (SIL)

SIL has completed its first full year of working in an open market within Suffolk. We have seen a dramatic decrease in the number of new referrals we received compared to previous years, but what we have managed to achieve is retaining customers who already had services with us. At the end of March 2016 we had 542 people on one of our three employment packages, which means that they will be receiving employment advice alongside their payroll service. We are also supporting 57 people who are using their Direct Payment not to employ.

We have not completed any Support Plans as the take up for this service has been very slow. However we have completed 5 Support Plans for people who have a Personal Health Budget (PHB) and although this is a new area of work for us, we are hopeful that this area of work will continue to increase through 2016/2017.

Independent Living Groups - (ILG's)

Our ILGs have continued to meet bi-monthly throughout the year in North Walsham, Norwich and Watton. In 2015 we also reintroduced a monthly Skype group meeting, as well as a Facebook page, which anyone can request to join. ILGs are member groups of Equal Lives (managed by their members), and we continue to support them with promotion and development, as well as being 'on tap' to offer support and advice on a range of issues, including Personal Budgets (PBs).

Over the last year we have held a series of workshops which were open to ILG members, as this is what people told us they wanted. These covered a range of topics associated with having a PB including running a Payroll, employing staff, and what support services are available (such as Employment Advice). Our specialist Advisors attended these sessions, as did ILG members who were able to talk about their own experiences and pass on helpful hints and tips. This is what people said about them:

"The whole workshop was very beneficial" ... "Things are always changing and it's good to refresh or take on board new stuff!"

We plan to hold more of these sessions over the coming year, around subjects that are important to our members and the people who use our services.

Youth Forum

In May the Youth Forum hosted The Big 'D' Festival at The Forum in Norwich as part of Deaf Awareness Week. The day itself was a celebration of projects & achievements of deaf & disabled people and included performances, talks & information stalls from various disabled individuals, groups & organisations. The Youth Forum leaders played a key role in organising the day, as well as designing the t-shirts!

July saw the Youth Forum celebrate their achievements at the end of the lottery funded project, 'Don't Dis Me I'm Able'. The end of project celebrations took place at OPEN in Norwich, where the Youth Forum put on a spectacular dance, drama and film show for friends, family and people they work with on the project.

From November to January, the Youth Forum worked on a creative installation in the Forum library in Norwich to mark Disability History month. They created a 'thought tree' to explore this year's theme around the representation of disability in the media and society. The installation 'See Me as I See Myself' combined historical representations of disability with poetry and photographs by Youth Forum members, depicting how they wanted society to see them.

From February onwards, the Youth Forum received some additional funding from Norfolk County Council in order to support members to develop skills around being independent. This included a number of sessions around cookery, sport, music as well as exploring the barriers that face disabled young people in Norfolk.

In March, we were delighted when one of our Youth Forum members was selected for an Achievement award from the Chairman of Norfolk County Council, in recognition of the progress he had made in overcoming barriers and increasing his independence.

South Norfolk Advice Project

The South Norfolk Advice Project led by Diss, Thetford and District Citizens' Advice Bureau (CAB) came to

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Trustees annual report *(continued)*

Year ended 31 March 2016

an end in November 2015. Throughout the 3 year project we had been working with the project partners, (Broadland Meridian, Shelter, Norfolk Community Law Services (NCLS) and Age UK), to improve access to local community-led advice services. This included:

- raising awareness of existing services and
- setting up touch screen Advice kiosks in Loddon Library, South Norfolk Council offices in Long Stratton and at the office of Harleston Information Plus

Over the project's lifetime we worked closely with Broadland Meridian and CAB to organise and/or contribute to a number of events in Loddon and Long Stratton including free 'advice cafes' at the libraries, The River Chet Fayre, Farmers Market and The South Norfolk Show. We also provided training to partners around welfare benefits, as this is very much our area of expertise.

Overall the project enabled us to develop better links with local people and existing organisations in those communities, and we are grateful for the help and support we received over the 3 years, especially from the staff and customers at Rosy Lees café and the libraries.

Moving Forward

'Moving Forward' is a tailored programme supporting people facing disabling barriers to take a step closer to the job market. It includes mentoring by job coaches, 1-1 meetings with personal development coaches, team building activities and 'back to work' group sessions.

In 2015, 25 people completed the Moving Forward programme and all of the participants reported feeling more confident and 'work ready'. Over half of the participants went on to find paid, voluntary or educational opportunities as a result of the project.

As a result of the success of the project, we received a grant from the New Anglia Local Enterprise Partnership to run this program again in 2016, which we are very excited about. This programme is due to begin in April.

Membership

Our membership numbers have increased throughout the year and we need to thank our staff and volunteers for this, who have been busy promoting membership when they have been 'out and about' meeting the public at events across Norfolk.

Membership figures at March 2016 are:

- Individual members: 637
- Associate Member groups: 54
- Affiliate individual members: 113
- Affiliate member groups: 44

This year we have been busy:

- Finalising our new and improved membership pack
- Starting the 'test' Membership area on our website
- Evaluating and re-designing our Development Grant offer for Member groups, ready for a re-launch during Autumn 2016

Throughout the year we have also continued our commitment to visiting Member groups and attending their events across Norfolk.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Get Yourself Active Project

2015-2016 was our first full year of delivering the 'Get Yourself Active' project, funded by Sport England and coordinated by Disability Rights UK. The broad aim of the project is to increase the number of disabled people participating in regular sporting activity, with specific targets around disabled people who receive a Personal Budget (PB) or Personal Health Budget (PHB).

During this year we have been working with Health and Social Care professionals to promote the benefits of sport and activity for disabled people, particularly in terms of improved physical health and wellbeing. We have attended their team meetings to talk about the project, as well as delivering numerous presentations and awareness-raising sessions across Norfolk.

This has been a busy year for the project, as we have:

- signposted lots of disabled people to a wide range of sporting activities in their local community including cycling, yoga and dance.
- worked with local sport providers and the county Sports Provider (Active Norfolk) to develop our information resources about inclusive and accessible sporting options across Norfolk.
- worked closely with our partners (Disability Rights UK, Cheshire Centre for Independent Living and Leicester Centre for Independent Living) to develop national promotional materials, including a website.

The PA register

The PA register has had over 200 adverts placed on it this year and as of the end March 2016, there were 179 people registered on it who are actively looking for work in Norfolk. This year we started charging people to use the PA register as the funding from Norfolk County Council came to an end, so we are really pleased with this level of take up. We think the PA Register has been a huge success as it is a much more efficient way of recruitment, which puts employers in touch with applicants much quicker than standard methods. More importantly, over the last year we have seen an increase in successful recruitments using the PA register compared with more expensive, slower methods of recruiting such as advertising in the local press, so we know that it works. We want to build on this success, and will be working this year on developing the PA Register further as we think it has great potential to be bigger and better.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Appropriate Adult (AA) Service

Appropriate Adults support and advise 'vulnerable adults' and young people who are detained in Police custody. This is a requirement of the Police and Criminal Evidence Act (PACE) 1984. Appropriate Adults have an important role to play in making sure that peoples' rights and entitlements are safeguarded, as well as providing support and reassurance at what can be a very distressing time.

This is a busy service that operates every day of the year between 08.30 and 23.00 hours. We currently cover all of the Police Investigation Centres (PICs) in Norfolk: Wymondham, Gt. Yarmouth, Aylsham and King's Lynn, and this year also took on the PIC at Bury St. Edmund's (providing AA's for people arrested in Norfolk only).

Last year we attended on 1,552 occasions to support 'vulnerable adults', and 1,173 occasions for young people. This included supporting people at every stage of the Custody detention process including Police interview, Bail and Charge. We also provided support to victims, witnesses and people interviewed under Police Caution at non-Police locations including the DWP, Hellesdon Hospital and Borough Councils.

All of our Appropriate Adults are volunteers, and we generally have between 85 and 100 active volunteers at any one time. Our training is accredited with Gateway Qualifications (Level 2), and is one of a very small number of schemes across the country providing accredited training for its volunteers. To date, over 50 Appropriate Adults have gained accreditation with our service. Other courses attended by our Appropriate Adults this year include:

- Volunteering (Preparing to Volunteer, Volunteering Opportunities, Volunteering)
- Equality and Diversity in Society
- Mental health/ Learning Disability awareness
- The role of Solicitors and Custody Officers
- Data Protection Act
- Child and Adult safeguarding

We have continued to play a role in the training for new Custody Officers, and have delivered training 3 times over the year to ensure that Custody staff fully understand the Appropriate Adult role and how our service operates.

We have also continued our presence on the National Appropriate Adult Network (NAAN) Board, which enables us to influence national policy and develop standards for other providers across the country. This year we have been heavily involved in developing the national training pack for Appropriate Adult providers, which will be rolled out next year.

Information, Advice and Advocacy (IAA)

Our information, advice and advocacy services dealt with around 5,000 different enquiries and referrals during the year. We provided support across a wide range of issues including:

- Welfare benefits, including Appeals
- Employment (including unfair discrimination)
- Mental health
- Personal Health Budgets
- Personal Budgets and Direct Payments
- Family Law (including parents who are subject to Child Protection proceedings)

We are part of a formal partnership commissioned by Norfolk County Council to deliver these IAA services: other partners include Age UK Norfolk, Opening Doors, Deaf Connexions and the Alzheimer's Society.

We also provide statutory IAA services, again in partnership with other agencies including Age UK Norfolk and POhWER. These services include:

- NHS Complaints Advocacy - supporting people to complain about any NHS provided service including mental health, GPs, hospitals and the Ambulance Service
- Relevant Person's Paid Representative - a formal advocacy role specifically for people who have

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

been 'deprived of their liberty' under the Mental Capacity Act 2005 and Deprivation of Liberty Safeguards (DOLS) 2008

We recognise that people are able to access information, advice and advocacy in different ways so we have:

- Developed a wide range of fact sheets and toolkits which people can access via our website or by post.
- Continued with our telephone/web-based information, advice and support service for Personal Budget holders.
- Created a two tier system of Customer Service Officers (CSOs) within the organisation: Level 1 CSOs provide people with immediate information at the first point of contact (including signposting people to our website and other agencies), and Level 2 CSOs sit within the IAA team and are able to provide more in-depth information and advice to people to resolve their enquiries. If we are unable to resolve the enquiry at this point, and it is clear that more complex advice or advocacy support is required, our CSOs will take a formal referral or pass the enquiry on to members of the team with specialist knowledge.
- Continued our community presence across the county, delivering information and advice in: Thetford, Dereham, Wymondham, King's Lynn, 3 venues in Norwich, Aylsham and Sheringham. This year we have offered around 400 outreach sessions, and this is something we hope to expand in the coming year.

There has been such a high demand for all of our face-face services this year that we have had to look at how we manage this with our limited resources. As well as recruiting more volunteers to help us, we have had to review how we triage our referrals better: this has included prioritising those cases where no other services are available, and making sure that our support is 'issue-based' and therefore time limited. Regrettably we have also had to introduce a waiting list for referrals, and at times made some difficult decisions about areas of work that we take on.

Changes in welfare benefit legislation (e.g. the introduction of PIP) and the closure of local services has also had an impact on our benefit Appeals service. Although we have seen a significant increase in this area of work (around 150 Appeals this year), we have been fortunate to recruit some excellent staff and volunteers this year which has enabled us to manage the workload. We continue to have a high success rate, which includes cases we have taken to the Upper Tribunal.

We could not provide such a comprehensive service without our volunteers, and we remain indebted to them. This year alone they have provided over 6,000 hours of volunteer time, and we could not have managed without them. Thank you!

Business Development

At the end of 2015 our Head of Business Development left. Given the changes that were being worked on with regard to the delivery model this gave us an opportunity to look at our business development function. The Deputy CEO has taken on the management of this function with staff reporting to her involved in seeking new opportunities, and supporting the organisation to develop and implement not only new work but to introduce a programme of project management for continuous improvement to our existing services and back office support. The CEO has taken on responsibility for developing new opportunities through his involvement with the disability network across the UK.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Financial review

The board of NCODP are reporting a deficit of £207,656.

Income decreased by £392,463 and expenditure also decreased by £314,111 this financial year.

Despite bank interest rates remaining very low, our continued careful investment of cash generated £54,033.

Restructure

Over the past year we have embarked upon a large scale review of our delivery model to ensure that the needs of our customers and service users was priority. This involved a review of our customer's journey from the point they make contact with us to when their needs for our services is no longer required or we are providing them with an ongoing service.

This led to an informal restructure across areas of the organisation involved in customer service and administrative support. We embarked upon a programme of engaging with staff from the outset about the changes needed and involved them in developing new ways of working including a review of our processes, procedures and systems. New roles were introduced and staff affected by the changes were offered the opportunity to move into a role that best matched with their skills, knowledge and strengths. It was very pleasing that through this approach no staff had to be made redundant. At the end of March 2016 a group of staff, led by the Deputy CEO, were meeting weekly to ensure that staff were trained, procedures were developed and systems changed with the aim that the new delivery model would be implemented by the end of May 2016.

Reserves policy

Our reserves policy is reviewed annually. Our balance sheet as at 31 March 2016 shows reserves totalling £411,024. Restricted funds total £13,514. Unrestricted funds at 31 March 2016 are £397,510 of which £180,646 is designated in order to cover our possible liability with regards to paid staff in Norfolk and Suffolk and the rent liability reserve.

The Board has assessed potential risks facing the Charity and its future plans and as a result has agreed that £300,000 is the minimum level of general reserves (unrestricted and designated) that should be retained as a contingency for unexpected large liabilities.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Risk assessment

The major area of financial risk continues to be the change in our income mix from that where the majority was for contracts with the County Councils in Norfolk and Suffolk to one where nearly half of our income is now accounted for through chargeable services to individual customers. At the start of this financial year our services in Suffolk had recently moved from a contracted service to one where individuals were paying. We are pleased to report that our customer base in Suffolk has remained steady throughout the first year of operation.

Given that this is the second full year where we have operated with a changed mix of income in Norfolk the impact upon our finances has not been so great and we have managed to hold onto the market share that we had during 2014/15. Income this year overall is £2,248,269, a reduction of £392,463 on the previous year.

This year we also faced the potential risk of our contracts with Norfolk County Council coming to an end as the initial three years of the contracts were due to end March 2016. We are very pleased to report that following discussions with our commissioners both our contracts for our Information, Advice and Advocacy work have been renewed for a further two years. We also face a further two contracts ending during the year 2016/17 but work has already begun on discussions with commissioners to review the services and to put forward proposals, where necessary, to make change so that these services can continue for the benefit of disabled people in Norfolk. We are pleased to report that following these discussions our contract for the Information, Advice and Support Service for Personal Budgets has been renewed for a further year to 31 May 2017.

This year grant funding from The Big Lottery for our Youth Forum came to end in August 2015. A further application was submitted to The Big Lottery to continue this work. Given the lengthy application process the trustees agreed to use some of our reserves to continue the Youth Forum for a further six months as the risk of losing our work with young disabled people was considered too great. During February 2016 Norfolk County Council agreed to fund the Youth Forum for a further four months to the end of May 2016 while the outcome of the Big Lottery grant was awaited.

Community Interest Company

Our trading arm named Independent Enterprise Solutions (CIC) has not been active in this financial year.

Structure, governance and management

Governing document

Norfolk Coalition of Disabled People (NCODP) operating as Equal Lives, is a company limited by guarantee and is governed by its Memorandum and Articles, dated 27th October 2000 and its subsequent revisions. It is also registered as a charity with the Charity Commission (No. 1084108). NCODP is a membership organisation with group or individual membership. Groups can join as full members (where groups are managed by a majority of disabled people), and affiliate groups. Only full member groups can vote with one vote per group and there are no membership fees.

Appointment of trustees

All members meet each year at the Annual General Meeting to, amongst other business, elect the Board of Trustees; of which at least 51% must be disabled people. However, since we were established all trustees have been disabled people. Our rules (Memorandum and Articles) state that the chair must always be a disabled person and that there should be no fewer than four or more than fifteen trustees.

All members are invited to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

Trustees are elected for a three year term with the option to stand down at each AGM. Officers continue to be elected annually.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Trustee induction and training

Every trustee is made aware of their duties and responsibilities after they are appointed at our AGM, through discussion with the chair, an induction pack and trustee away days. Trustees take part in training sessions held throughout the year on various aspects of good governance, finance and management. In addition, the trustees have portfolios of areas of the organisation they are responsible for getting to know in depth. They meet with the staff team and volunteers; take part in visits to services and team meetings. The trustees and staff have implemented formats for management information to the board, including easy read accounts.

Organisation

The responsibility for the running of the organisation lies with the Board of Trustees which meets quarterly to set policy, monitor performance and overall direction. To assist with developing and overseeing this work the Board delegates this monitoring work to the Finance and Development sub-committee which generally meets two weeks before each Board Meeting. A Chief Executive Officer (CEO), Mark Harrison, implements policy and strategy, manages day-to-day affairs and reports to the Board. The CEO oversees the work of the various elements of the organisation.

General management

The CEO is supported by a Deputy CEO and a team of two senior managers who are responsible for specific services, activities and development of the organisation.

We employed 79 staff at the end of March 2016, of which 43% self identify as a disabled person.

Pay policy for senior staff

The salaries of senior managers and the wider organisation are reviewed annually. If a salary increase is awarded, senior management salaries are uplifted in line with the rest of the organisation.

Risk management and quality assurance

Our risk management is ongoing and under regular review by the senior management team. Plans to offset many of the identified risks have been built into the long-term strategy and operational plans. A business continuity plan is in place and through our project management processes potential risks are identified and plans put in place to mitigate these.

A quality assurance framework is in place which covers staff performance through regular 1-2-1s and an annual appraisal scheme; output reporting for all our services on either a monthly or quarterly basis; and achievement against our strategic plan priorities on a quarterly basis.

The senior management team meet monthly where reports are presented and scrutinised. These are then fed into the Organisational dashboard which is presented to the Board of Trustees on a quarterly basis. A RAG system is in operation which identified where things are on target; causing concern or there are major issues which need action. The trustees also undertake duties as portfolio holders for different areas of the organisation where they are able to scrutinise the operational work within the organisation.

An outcomes and quality assurance framework has been introduced within our Information, Advice and Advocacy services which involves regular case management supervision for all staff and volunteers. Plans are in place to extend our outcomes framework across our other services and to identify suitable quality marks to achieve as an external verification of the quality of the work that we undertake.

Trustees' responsibilities statement

The trustees (who are also the directors of Norfolk Coalition of Disabled People Operating as Equal Lives for the purposes of company law) are responsible for preparing the Trustees annual report and the financial statements in accordance with applicable law and regulations.

Norfolk Coalition of Disabled People operating as Equal Lives

Trustees annual report *(continued)*

Year ended 31 March 2016

Trustees' responsibilities statement *(continued)*

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Lovewell Blake LLP have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the company's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

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

Signed on behalf of the trustees

Jonathan Moore
Chair

25th August 2016

Norfolk Coalition of Disabled People operating as Equal Lives

Independent auditor's report to the members of Norfolk Coalition of Disabled People operating as Equal Lives

Year ended 31 March 2016

We have audited the financial statements of Norfolk Coalition of Disabled People Operating as Equal Lives for the year ended 31 March 2016 on pages 17 to 33. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees Responsibilities Statement set out on pages 13 to 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Norfolk Coalition of Disabled People operating as Equal Lives

Independent auditor's report to the members of Norfolk Coalition of Disabled People operating as Equal Lives *(continued)*

Year ended 31 March 2016

Matters on which we are required to report by exception

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

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

Shaun Mary FCCA ACA (Senior Statutory Auditor)
For and on behalf of LOVEWELL BLAKE LLP, Statutory Auditor
Norwich
5th September 2016

Norfolk Coalition of Disabled People operating as Equal Lives

Statement of financial activities (incorporating the income and expenditure account)

Year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Income from:					
Donations and legacies	2	2,800	–	2,800	1,155
Charitable activities	3	971,431	161,905	1,133,336	1,761,422
Other trading activities	4	1,054,825	–	1,054,825	804,547
Investments	5	54,033	–	54,033	72,226
Other	6	3,275	–	3,275	1,382
Total Income		<u>2,086,364</u>	<u>161,905</u>	<u>2,248,269</u>	<u>2,640,732</u>
Expenditure					
Raising Funds					
Fundraising trading	7	(728,849)	–	(728,849)	(607,892)
Charitable activities	8	(1,547,043)	(180,033)	(1,727,076)	(2,162,144)
Total Expenditure		<u>(2,275,892)</u>	<u>(180,033)</u>	<u>(2,455,925)</u>	<u>(2,770,036)</u>
Net income/(expenditure) and net movements in funds for the period	10	(189,528)	(18,128)	(207,656)	(129,304)
Transfer between funds		<u>42,227</u>	<u>(42,227)</u>	<u>–</u>	<u>–</u>
Net movement in funds/net expenditure for the year		(147,301)	(60,355)	(207,656)	(129,304)
Reconciliation of funds					
Total funds brought forward		544,811	73,869	618,680	747,984
Total funds carried forward		<u>397,510</u>	<u>13,514</u>	<u>411,024</u>	<u>618,680</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 20 to 33 form part of these financial statements.

Norfolk Coalition of Disabled People operating as Equal Lives

Balance sheet

31 March 2016

		2016	2015
	Note	£	£
Fixed assets			
Tangible assets	14	59,439	51,307
Investments	15	1	1
		<u>59,440</u>	<u>51,308</u>
Current assets			
Debtors	16	336,637	554,696
Cash at bank		<u>566,931</u>	<u>574,095</u>
Total current assets		903,568	1,128,791
Liabilities			
Creditors: Amounts falling due within one year	17	<u>(551,984)</u>	<u>(561,419)</u>
Net current assets		351,584	567,372
Total assets less current liabilities		<u>411,024</u>	<u>618,680</u>
Net assets		<u>411,024</u>	<u>618,680</u>
The funds of the charity			
Restricted income funds	21	13,514	73,869
Unrestricted income funds	22	<u>397,510</u>	<u>544,811</u>
Total charity funds		<u>411,024</u>	<u>618,680</u>

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 Directors and Trustees and authorised for issue on the 25th August 2016 and are signed on their behalf by:

Jonathan Moore
Chair

Company Registration Number: 04098341

The notes on pages 20 to 33 form part of these financial statements.

Norfolk Coalition of Disabled People operating as Equal Lives

Cash flow statement

Year ended 31 March 2016

	Note	2016 £	£	2015 £	£
Cash flows from operating activities					
Net cash used in operating activities	26		(20,721)		(210,097)
Cash flows from investing activities					
Interest received		54,033		72,226	
Purchase of property, plant and equipment		<u>(40,476)</u>		<u>(31,097)</u>	
Net cash provided by investing activities			13,557		41,129
Change in cash and cash equivalents in the reporting period			<u>(7,164)</u>		<u>(168,968)</u>
Cash and cash equivalents at the beginning of the year			<u>574,095</u>		<u>743,063</u>
Cash and cash equivalents at the end of the year			<u>566,931</u>		<u>574,095</u>

The notes on pages 20 to 33 form part of these financial statements.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

1. Accounting policies

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

The accounts (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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with previously Generally Accepted Accounting Practice:

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

Consolidation

In the opinion of the Directors and Trustees, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Charities Act 2011 not to prepare group accounts.

The Directors and Trustees do not consider the activities of the subsidiary company to be material, therefore on this basis consolidated accounts are not being prepared.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

1. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the statement of financial activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- 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 between the expenditure categories of the sofa on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Investments

Investments consist of shares held in the subsidiary company, these shares are stated at cost.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

1. Accounting policies *(continued)*

Fixed assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

Fixed assets with a value of below £250 are not capitalised.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Depreciation

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

Tenant's improvements	-	Straight line over lease term
Equipment	-	25% straight line
Computer equipment (incl within equipment)	-	Over 3 years

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension

The company operates a defined contribution scheme. Contributions payable in the year are charged in the Statement of Financial Activities.

Taxation

The company is a charity within the meaning of the Taxes Acts and it is therefore eligible to claim certain exemptions to corporation tax and capital gains tax. As a consequence no taxation arises for the year.

2. Income from donations and legacies

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations	2,800	2,800	1,146
Legacies	—	—	9
	<u>2,800</u>	<u>2,800</u>	<u>1,155</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Children's Direct Payments	183,714	—	183,714	206,076
Suffolk Independent Living	—	—	—	510,364
Appropriate Adult Service	117,897	—	117,897	118,886
Information Advice and Advocacy	607,135	—	607,135	534,712
Individual Budgets	7,969	—	7,969	47,630
Project Youth Forum	348	9,000	9,348	967
Big Lottery Fund Grant - Project Youth	—	35,676	35,676	100,342
Community Insight and Engagement	27,754	88,494	116,248	183,775
PA Register	4,500	—	4,500	18,500
Delivery Support	12,466	—	12,466	8,529
Skills for Care	—	28,735	28,735	31,641
Other	9,648	—	9,648	—
	<u>971,431</u>	<u>161,905</u>	<u>1,133,336</u>	<u>1,761,422</u>

The financial statements for the year ended 31 March 2015 included £230,745 of restricted charitable activities income.

4. Income from other trading activities

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Payroll services - Suffolk	412,564	412,564	239,997
Payroll services - Norfolk	637,844	637,844	555,974
Sublet of offices	4,417	4,417	8,020
Secondment of staff	—	—	556
	<u>1,054,825</u>	<u>1,054,825</u>	<u>804,547</u>

5. Income from investments

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Interest from bank accounts	<u>54,033</u>	<u>54,033</u>	<u>72,226</u>

6. Other income

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Miscellaneous income	<u>3,275</u>	<u>3,275</u>	<u>1,382</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

7. Expenditure on other trading activities

	Unrestricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Payroll services - Suffolk	235,071	235,071	153,027
Payroll services - Norfolk	493,401	493,401	455,186
Training and development centre	377	377	(321)
	<u>728,849</u>	<u>728,849</u>	<u>607,892</u>

8. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total Funds 2016 £	Total Funds 2015 £
Independent Living Norfolk	—	—	—	3,620
Specialist Services	199,175	57,704	256,879	125,456
Suffolk Independent Living	—	—	—	472,059
Appropriate Adults Service	106,224	43,502	149,726	127,798
Information Advice and Advocacy	511,658	230,056	741,714	674,852
I B Pilot	37	—	37	62,620
Project Youth Forum	74,761	16,941	91,702	117,702
Personal Health Budgets	—	—	—	341
Community Insight and Engagement	178,713	35,584	214,297	277,953
Membership	2,687	—	2,687	2,180
Delivery Support	189,762	3,692	193,454	210,583
Skills For Care	22,146	10,528	32,674	29,517
Other projects	10,123	—	10,123	3,161
Governance costs	8,984	24,799	33,783	54,302
	<u>1,304,270</u>	<u>422,806</u>	<u>1,727,076</u>	<u>2,162,144</u>

Included in the above is restricted charitable activities expenditure of £180,033 (2015 : £182,685).

Analysis of governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Staff costs	400	—	400	2,633
Auditor's remuneration	6,075	—	6,075	6,150
Legal fees	13	—	13	657
Cost of meetings	1,341	—	1,341	1,069
Other administrative costs	154	—	154	1,215
AGM costs	1,001	—	1,001	1,636
Support costs (note 9)	24,799	—	24,799	23,846
Provision for bad debt	—	—	—	17,096
	<u>33,783</u>	<u>—</u>	<u>33,783</u>	<u>54,302</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

9. Support costs

Activity - Basis of allocation	Charitable Activities £	Governance £	Total Allocated £
Staff costs - Funding level	244,149	12,850	256,999
Office costs - Staff costs	16,524	4,720	21,244
Computer costs - Funding level	47,154	2,482	49,636
Other administrative costs - Funding level	77,749	4,093	81,842
Depreciation - Funding level	12,431	654	13,085
	<u>398,007</u>	<u>24,799</u>	<u>422,806</u>

10. Net expenditure for the year

This is stated after charging:

	2016 £	2015 £
Depreciation	32,344	26,915
Auditors' remuneration:		
- audit of the financial statements	6,075	6,150
- other fees (see below)	<u>2,128</u>	<u>5,480</u>

Auditor's fees

Other fees charged by the auditor can be further analysed under the following headings for services rendered:

	2016 £	2015 £
Accountancy	300	5,480
Taxation	<u>1,828</u>	<u>-</u>
	<u>2,128</u>	<u>5,480</u>

11. Fund transfers

Transfers between restricted and unrestricted funds relate to the element of restricted funding available to be allocated to the general administration costs of the Charity.

12. Trustee remuneration and re-imbursed expenditure

The trustees received no remuneration during the current or previous year.

The trustees were re-imbursed for expenditure expended on behalf of the charity in the year for travel and support costs. Six trustees were re-imbursed for this expenditure at a cost of £1,780 (2015 - three trustees at a cost of £1,363).

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

13. Staff costs and emoluments

Total staff costs were as follows:

	2016 £	2015 £
Wages and salaries	1,583,337	1,727,270
Social security costs	119,540	135,465
Pension costs	92,830	106,230
	<u>1,795,707</u>	<u>1,968,965</u>

Particulars of employees:

The average number of employees during the year was as follows:

	2016 No.	2015 No.
Specialist Services	17	14
Children's Direct Payments	—	3
Business Support	7	7
Business Development	2	1
Suffolk Payroll and Advice	7	12
Support Planning	2	3
Appropriate Adults	3	3
Information Advice and Advocacy	22	19
Youth Development	2	3
Community Insight and Engagement	12	12
Delivery Support	10	11
	<u>84</u>	<u>88</u>

Key management personnel remuneration amounted to £227,946 in respect of four employees.

The number of employees whose remuneration for the year fell within the following bands, were:

	2016 No.	2015 No.
£60,000 to £69,999	<u>1</u>	<u>-</u>

The above disclosure results from an increase in working hours, there have been no pay increases during the year.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

14. Tangible fixed assets

	Tenant's Improve- ments £	Equipment £	Total £
Cost			
At 1 April 2015	51,525	382,519	434,044
Additions	—	40,476	40,476
At 31 March 2016	<u>51,525</u>	<u>422,995</u>	<u>474,520</u>
Depreciation			
At 1 April 2015	41,127	341,610	382,737
Charge for the year	2,526	29,818	32,344
At 31 March 2016	<u>43,653</u>	<u>371,428</u>	<u>415,081</u>
Net book value			
At 31 March 2016	<u>7,872</u>	<u>51,567</u>	<u>59,439</u>
At 31 March 2015	<u>10,398</u>	<u>40,909</u>	<u>51,307</u>

15. Investments

Movement in market value

	2016 £	2015 £
Market value at 1 April 2015	1	1
Market value at 31 March 2016	<u>1</u>	<u>1</u>
Historical cost at 31 March 2016	<u>1</u>	<u>1</u>

The charity holds 1 ordinary share of £1 in its wholly owned trading subsidiary Independent Enterprise Solutions Community Interest Company which is incorporated in the United Kingdom, company registration number 07741065.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

16. Debtors

	2016 £	2015 £
Trade debtors	237,048	418,240
Other debtors	—	302
Prepayments	99,589	136,154
	<u>336,637</u>	<u>554,696</u>

17. Creditors: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	82,513	102,204
PAYE and social security	29,192	34,721
VAT	79,474	80,261
Other creditors	18,287	14,272
Accruals	342,518	329,961
	<u>551,984</u>	<u>561,419</u>

18. Deferred income

Deferred income comprises the advance receipt of income in respect of charitable activities.

	2016 £	2015 £
Balance as at 1 April	302,933	340,024
Amount released to incoming resources	(302,933)	(340,024)
Amount deferred in year	328,689	302,933
Balance at 31 March	<u>328,689</u>	<u>302,933</u>

19. Pensions

The company operates a defined contribution scheme for employees of the charity. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £106,230 (2015 - £108,189).

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

20. Commitments under operating leases

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

	Land and buildings	
	2016	2015
	£	£
Operating leases which expire:		
Within 1 year	-	29,470
After more than 5 years	945,750	-
	<u>945,750</u>	<u>29,470</u>

21. Analysis of movements in restricted income funds

	Balance at 1 Apr 2015	Income	Expenditure	Transfers	Balance at 31 Mar 2016
	£	£	£	£	£
Project Youth Forum	11,925	44,676	(74,761)	18,160	-
Time To Change	104	-	-	(104)	-
CAB	12,102	11,192	(13,188)	(10,106)	-
Skills for Care	26,021	28,735	(22,146)	(32,610)	-
Moving Forward	5,200	30,920	(29,863)	(6,257)	-
Disability Rights UK	18,517	46,382	(40,075)	(11,310)	13,514
	<u>73,869</u>	<u>161,905</u>	<u>(180,033)</u>	<u>(42,227)</u>	<u>13,514</u>

Project Youth Forum - Funding has been received from the Big Lottery and Norfolk County Council to undertake the youth project given the title 'Don't Dis Me I'm Able', this funding supports the salaries of a part-time project manager, a part-time youth worker and part-time administrator. The grant received also funds recruitment, general running expenses, training, travel and overheads.

Time To Change - This was funding provided for a Project known as 'Outstanding in the Field', the aim being to engage rural communities to create a more supportive and understanding environment for people with mental health problems.

CAB - This is a project undertaken in partnership with a number of parties who have joined together to create, manage and deliver the Advice Services Transition Fund.

Skills for Care - The purpose of this project is the provision of work related training funding for personal assistants and the people who employ them.

Moving Forward - Funding has been received to support and empower disabled people in the Norwich area to get back into work.

Disability Rights UK - This is a project undertaken in partnership with Disability Rights UK for the provision of host services for the delivery of Take-Up Personal Budgets for Sport and Exercise.

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

22. Analysis of movements in unrestricted income funds

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2016 £
Staff and Rent					
Liability Reserve	178,976	–	(39,224)	40,894	180,646
Seed Money	35,724	–	–	(35,724)	–
General Funds	330,111	2,086,364	(2,236,668)	37,057	216,864
	<u>544,811</u>	<u>2,086,364</u>	<u>(2,275,892)</u>	<u>42,227</u>	<u>397,510</u>

The trustees consider that it is prudent to set aside a designated reserve for staff liabilities and make transfers to and from the general reserve according to the numbers of staff employed and time served.

The trustees have also set aside further funds to assist member groups with start up project costs (Seed Money grants). This too will be closely monitored.

23. Analysis of net assets between funds

	Tangible fixed assets £	Unrestricted (not including designated) total analysis Investments £	Net current assets £	Total £
Restricted Income Funds:				
Disability Rights UK	–	–	13,514	13,514
Unrestricted Income Funds:				
Designated Funds	–	–	180,646	180,646
General Funds	59,439	1	157,424	216,864
	<u>59,439</u>	<u>1</u>	<u>338,070</u>	<u>397,510</u>
Total Funds	<u>59,439</u>	<u>1</u>	<u>351,584</u>	<u>411,024</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

24. Related party transactions

During the year the following transactions were undertaken with Independent Enterprise Solutions Community Interest Company, a wholly owned subsidiary of the charitable company:

	2016 £	2015 £
Expenses paid on behalf of the subsidiary undertaking	–	778
Balance due from the subsidiary undertaking at the year end	17,096	17,096
Less:		
Provision against balance owed by subsidiary undertaking	(17,096)	(17,096)

25. Company limited by guarantee

Norfolk Coalition of Disabled People is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

26. Reconciliation of net movements in funds before transfers to net cash flow from operating activities

	2016 £	2015 £
Net movement in funds	(207,656)	(129,304)
Interest receivable	(54,033)	(72,226)
Depreciation	32,344	26,915
Decrease in debtors	218,059	1,510
Decrease in creditors	(9,435)	(36,992)
Net cash used in from operating activities	<u>(20,721)</u>	<u>(210,097)</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

27. Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2016 £	2015 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 16)	237,048	418,240
- Accrued income (note 16)	53,182	85,869
	<u>290,230</u>	<u>504,109</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
- Trade creditors (note 17)	82,513	102,204
- Other creditors (note 17)	126,963	129,254
- Accruals (note 17)	13,829	27,028
	<u>223,305</u>	<u>258,486</u>

Norfolk Coalition of Disabled People operating as Equal Lives

Notes to the financial statements

Year ended 31 March 2016

28. Funds held on behalf of third parties

The aims of Independent Living Norfolk and Suffolk Independent Living are to assist people in the receipt of payments for services. In running these schemes, the company receives the payments on behalf of service users and pays the service providers. Separate bank accounts in the name of the company are maintained and the transactions are recorded outside of the company's main accounts system. Most of the providers are employees of the users and the company administers the individual payrolls for each employer. Due to the timing differences between receipts and payments the company holds a balance for each of the service users. The income and expenditure in relation to this figure is not that of the company and therefore it is not reflected in the company's Statement of Financial Activities, neither are the balances held the company's and therefore are not included on the balance sheet of the company. The work of the company is monitored by Social Services, who also monitor the validity of claims to receive the payments. The balance on any individual service user account is repayable to Social Services on demand.

The movement on the Independent Living Norfolk balances during the year was as follows:

	2016	2015
	£	£
Balance at 5 April 2015	7,823,511	8,424,795
Receipts from Social Services	21,883,617	21,947,205
Service user payments	(22,628,098)	(22,548,489)
Balance at 3 April 2016	<u>7,079,030</u>	<u>7,823,511</u>

The movement on the Suffolk Independent Living balances during the year was as follows:

	2016	2015
	£	£
Balance at 29 March 2015	2,065,304	1,787,973
Receipts from Social Services	7,817,429	7,566,983
Service user payments	(7,842,159)	(7,289,652)
Balance at 27 March 2016	<u>2,040,574</u>	<u>2,065,304</u>