

DISABILITY ACTION YORKSHIRE
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017



A company limited by guarantee

Company Registration No 3013324
Registered Charity No 1044373



From Our Chair – Neil Revely

This is my first report since taking over from Martyn Weller last year and I would like to start by thanking Martyn for helping me in the transition period, but more especially for his considerable commitment, dedication, and service to the organisation over a long period, he has left a big pair of shoes for me to fill!

I was honoured to have been asked to apply for the post of Chair at Disability Action Yorkshire and thrilled when I was appointed. After many years of working at director level in local government I was keen to use the leadership skills and experience I have acquired to put something back into the community in which I live.

Looking back over the considerable history of the organisation it is evident that it has been continually evolving. Indeed to have reached our 80th anniversary this year demonstrates our success and commitment to the people we are set up to serve.

Before I joined the organisation, and certainly in the time I have been here, the Board of Trustees has done a considerable amount of work on looking at the future. Whilst our vision to empower disabled people to live the lifestyle of their choosing may remain fundamentally unchanged it is recognised that the way in which we can do this has changed significantly.

People's expectations of life have changed with disabled people wanting, and deserving, the same choice, autonomy and control over decisions and services as non-disabled people. Our aim is ensure that, as far as we possibly can, everything we provide or influence, will meet the needs of disabled people and support their independence and wellbeing.

We have a lot of work ahead of us and I am encouraged that everyone in the organisation I have met and talked to is very much up for the challenge.

I very much look forward to reporting on our progress next year.

I cannot end without saying a big thank you to my fellow trustees, the leadership team and the staff for the very warm welcome I have received and for the commitment everyone shows to the organisation. I know that we will all work together to ensure that our vision for the future becomes a very strong reality.



OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

The Trustees on 27 September 2017 were:

Chair

Neil Revely (appointed 28 July 2016)

Vice Chairs

Andrew Newton

Howard Marshall

Elected Members

Susan Grace

Noel Moriarty

Mike Patterson

Andrew Glen

Alison Craggs (appointed 1 December 2016)

TREASURER

Alison Craggs

COMPANY SECRETARY

Jackie Snape

CHIEF EXECUTIVE

Jackie Snape

OPERATIONS MANAGERS

David Ashton-Jones

(Research/Development & Strategy)

Denise Baynton

(Training)

Karen Minteh

(Care & Support)

Steven Taylor

(Information, Advice & Guidance)

Toni McCoy (until 7 September 2017) (Finance)

Neil Gallagher (from 4 September 2017) (Finance)



OFFICERS AND PROFESSIONAL ADVISERS

REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS

Unit i4A Hornbeam Park Oval
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HG2 8RB

Tel: 01423 855410
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AUDITORS

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13 Hornbeam Square South
Hornbeam Park
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HG2 8NB

BANKERS

CAF Bank Limited
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Kings Hill, West Malling
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INVESTMENT ADVISERS

Gore Browne Investment Management
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Harrogate
HG1 1EL

INSURANCE ADVISERS

Towergate Insurance Brokers Ltd.
Adam House
Ripon Way
Harrogate
HG1 2AU

SOLICITORS

Raworths LLP Solicitors
89 Station Parade
Harrogate
HG1 1HF



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2017 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

PURPOSE AND ACTIVITIES

The purpose of Disability Action Yorkshire is to provide affordable, good outcomes for disabled people, primarily physically disabled people.

The question that we ask ourselves after every intervention is "did the organisation help the customer to address their expressed needs and go at least some way towards fulfilling their aspirations?"

The trustees' vision for the charity is that:

- We will work with, and be led by, the needs and wishes of physically disabled people from the Harrogate area and beyond. We will also work with others where our expertise is supportive and relevant.
- We will continue to make a difference – lives will be better as a result of engagement with Disability Action Yorkshire
- The numbers of people we enable to be more independent will be one of our key indicators of success
- We will operate at the leading edge while retaining excellence in the traditional
- We will adopt the philosophy outlined in the criteria of a user led organisation and commit our organisation and Board to better engagement with people who use our service, working towards growing more empowered citizens within our organisation
- We will become a more knowledge based, decision making, organisation bringing in expertise to advise and share with us on a frequent basis. This will better empower us to support our customers
- The enhancement of knowledge will enable us to work in partnership or collaboration with others where this progresses our agenda
- We will systematically review our models of service provision
- We will be financially viable

The Trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit in reviewing current provision and in the planning of future services.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

The focus of our work

In order to meet the above objectives and vision we provide a number of services and facilities. Our activities are described below and all focus on the provision of high quality services that enable disabled people to live the lifestyle of their choosing and are undertaken to further our charitable purpose for the public benefit.

Strategies to meet those objectives included:

- The provision of a residential service that provides personal care and training in independent living for disabled young people and adults (16-65) with physical disabilities
- The provision of community services which enable disabled people to live independently
- The provision of training in employability skills for disabled people which is linked to a social enterprise
- The provision of holiday accommodation for families with a disabled member
- The promotion of inclusivity and diversity in the wider community
- Compliance with all standards and regulations appropriate to our services, including the Care Quality Commission.

Who uses and benefits from our work?

Although the objects of the organisation permit the delivery of services throughout England and Wales, the size of the organisation limits our geographical area of delivery mainly to North Yorkshire and in particular the Harrogate area at the present time.

We are committed to the provision of services that are driven by the needs and wishes of disabled people, therefore the users of our services encompass a broad spectrum of society which primarily includes younger people and adults with physical disabilities. We also provide services to younger people and adults with learning disabilities and sensory impairments. Access to our services is not limited by gender, sexual orientation, ethnicity or any other protected characteristic.

We provide services for disabled people from the age of 16 - 64, with the majority of people that we work with being aged 16 – 30.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

How many people have benefited from our services during the year

	2015/16	2016/17
34 Claro Road	21	21
Training	60	50
Community services including buddying	60	4
Holiday Lodge	98	116
Inclusion events	0	10

The reduction in the number of people accessing our community services is due to the closure of the Homecare service in Thirsk in November 2015. The new service is still in its early stages,

What we do and how we do it

Residential Care – 34 Claro Road

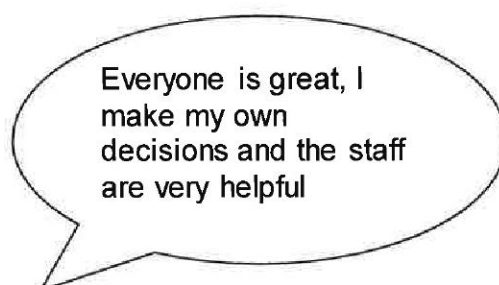
34 Claro Road is our purpose built residential facility for disabled younger people and adults (16-65). It provides accommodation for twenty-two people, and is divided into two ten person units.

The ethos of the facility is to train those living there in the skills they require to live independently.

During the year we have provided a service to 21 people who are all working on developing essential life skills.

To ensure that we are fully meeting the needs of the customers living at 34 Claro Road we conduct annual satisfaction surveys, customers hold monthly meetings within their unit, which they chair and for which they set the agenda, and the Chief Executive conducts a monthly audit visit, which includes talking to customers about the service they are receiving. Feedback from customers is acted on as quickly as possible, wherever practical, and customers report feeling empowered and valued because of this.

An unannounced inspection by the Care Quality Commission in January 2017 rated the home 'good' in all areas and stated that "staff treated people with dignity and respect and helped to maintain people's independence by encouraging them to care for themselves where possible"





REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

Training


Our training department delivers training in the skills required for employment, as well as other life skills, to disabled young people and adults.

During the year we have worked with 50 people on a variety of courses. Some of these people are young disabled people who are in the transition from school to workplace; we are commissioned by North Yorkshire County Council to provide a personalised learning pathway for this group. This has been highly successful and has resulted in two people gaining supported internships.

We also have people that come to us directly, using a personal budget or other means. We have been again able to offer a paid apprenticeship within our administration department to one of these learners, who is progressing well.

The training department is linked to our furniture warehouse where learners can gain work experience in a live retail setting, part of this experience can include furniture restoration for those who enjoy this kind of work. The warehouse is open to the public and is a very well used community resource.

We have focused much more of our learning in workplaces and community facilities this year, giving learners a broader range of opportunities to develop skills and experiences.



As a part-time learner I love it. I enjoy being in the warehouse and meeting new people


Holiday Accommodation

Our holiday lodge which is situated in Louth, Lincolnshire on the Kenwick Park Estate and provides holiday accommodation for disabled people and their families, remains very popular.

During the year 116 people have benefited from a holiday at the lodge. Users range from families with a disabled adult family member, families with a disabled child family member, people holidaying with the support of personal assistants to small groups from care homes. This year we even had our first honeymoon couple.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

A large, hand-drawn style speech bubble with a black outline and a tail pointing towards the bottom left. It contains a testimonial quote.

This is the best adapted accommodation we have ever stayed in for a holiday, it has been a pleasurable experience for us all

Community Services

We have not been able to develop this service as we would have wished over the year; this has been mainly due to difficulties in staff recruitment as well as local authority commissioning procedures.

We have, however, started to build up this service with this being one of the major areas for growth over the coming year.

As well as paid services we have commenced a 'buddying' service which matches disabled people with volunteers who assist them to do whatever it is they wish to enable them to achieve their aspirations. To date this has included help with sorting photographs, accompanying to the pub, accompanying to sporting events, assistance with using IT equipment, help with learning a foreign language and weekly manicures. Recruitment of volunteers has not been easy, but when we do get volunteers in place we can very soon find buddy matches!

Inclusivity & Diversity

All of the work that we do very much encompasses the need to promote the inclusion and participation of disabled people in the activity, group or facility they choose to be part of.

This year we identified that there was a need for a support mechanism for local disabled people who identify as LGBTQ+. With the help of a grant from Harrogate Borough Council we have run a series of drop in events with the aim of identifying issues including discrimination and hate crime. We are working within the more rural communities with this project where social isolation is an added issue.

We have engaged with 10 people so far and will be producing a paper on the common issues for local commissioners.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

Future Plans

Funding from the Local Sustainability Fund and support from Pilotlight via a Garfield Weston Grant have enabled the Board and leadership team to spend the year working on the future direction of the charity.

This work has led to a framework for action with three main project areas. These are:

Property – the wishes and aspirations of our customers, along with increasing expectations of regulators and commissioners have led us to examine our residential care model to see if it remains relevant and desirable in the future. The Board have formed a sub group to give this matter the level of attention it requires to ensure the best outcome for disabled people and the organisation.

The trustees are also considering the popularity of our holiday accommodation and the possibility of extending this offer in the future.

Life Enablers – the desire of the Board is to become an organisation that does not fit people into existing services, but works with them to find out how best their aspirations can be met. Over the coming year staff will be working on how best this can be achieved. We have already started working with providers of assistive technology to find solutions, existing or bespoke, for individuals with some exciting results. It is envisaged that work on this project area will be evolutionary and will encompass training, information advice and guidance, technology and signposting.

Campaigning – whilst the Board do not wish to change the focus of the organisation to one which campaigns in general, it is felt that by increasing our focus on the needs of individuals we would be able to build up knowledge and contacts which would benefit more disabled people. The Board are keen to increase the organisation's circles of influence particularly with local and district authorities, which would in turn improve facilities and access for disabled people.

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution

The Charity was incorporated as a company limited by guarantee, company number 3013324 on 24 January 1995 and registered with the Charity Commission on 22 February 1995, charity number 1044373. The Governing document of the Charity is the Memorandum and Articles of Association.

The Charity removed the existing Articles of Association and replaced them with new Articles of Association by Special Resolution dated 16 November 2010. The objects of the Charity were amended by Special Resolution on 28 March 2011 and 1 December 2016.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

Appointment of Trustees

Members of the Board of Trustees are appointed by members of the Charity at the Annual General Meeting. At the Annual General Meeting held 1 December 2016 a special resolution was passed that the Articles of Association be amended to state that a retiring director may, if willing to act, offer himself or herself for re-election for up to a maximum of 3 consecutive 3 year terms. On expiration of such period one further year must elapse before any such member shall be eligible for re-election.

At the 2016 Annual General Meeting, Mr M Weller, Mr I Bergel, Mr B Murrell and Mrs A Jones, all having served a maximum of 3 consecutive 3 year terms retired from the Board of Trustees. Trustees noted their considerable thanks to those retiring, in particular to Martyn Weller who had served as Chair for 9 years.

The organisation seeks to ensure that the views of disabled people are appropriately reflected on the Trustee Board along with a broad skill mix. Trustees are appointed using a number of methods, including online advertising and networking. Trustees are currently considering the future makeup of the trustee board to ensure that it reflects the needs of the community we serve.

Trustee induction and training

Disability Action Yorkshire is committed to providing training for trustees and staff alike to ensure that they are fully equipped to perform their duties and discharge their responsibilities with due care. Trustees are required to comply with both company law and charity law; they therefore attend an induction session with the Chair and Chief Executive and are issued with a comprehensive induction pack.

The training and pack cover:

- The obligations of Trustees, including the Charity Commission Guide 'The Essential Trustee'
- The functions of the organisation and its services
- The financial position
- The charity's Strategic Plan

During the year Trustees have attended external training seminars and events as well as receiving regular online updates.

Directors

The Trustees are all directors of the company as detailed on page 2. Their responsibilities are set out on page 15.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

Organisation

The Trustees have appointed a Chair, Vice Chairs and Treasurer and may appoint other honorary officers from amongst their midst.

The Trustees meet as often as may be required for the proper conduct of the affairs of the charity provided that this is not less than four times in each calendar year and usually on a bi-monthly basis. The Trustees are quorate when at least three Trustees are present. Questions arising at any meeting are decided by a majority of votes. Trustees have one vote, except in the case of an equality of votes when the Chair has a second or casting vote.

The Trustees take strategic decisions at Board meetings and delegate authority for operational matters to the Chief Executive. The Chief Executive is supported by five operations managers who form the Leadership Team.

Related parties

The directors consider the board of trustees, the chief executive and the leadership team as comprising the key management personnel of the charity in charge of directing and controlling the Charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or other benefit was paid in the year. Details of trustee expenses are disclosed in note 9 of the accounts.

In the current year no related party transactions were reported.

Trustees disclose all relevant interests and register them with the Chief Executive and withdraw from any discussion or decision where a conflict of interest may arise.

FINANCIAL REVIEW

The trustees are pleased to note that the Charity has moved from a deficit position to a small surplus of £20,217. This has been achieved through increased fundraising, some reduction in staff costs and careful monitoring of income and expenditure by the leadership team.

Income from charitable activities totalled £1,026,843 compared to £1,102,432 in the previous year. The major decrease is in customer fees, this is as a result of us not providing a Homecare service in the current year. The cost of generating this was £1,100,173 which is a reduction in overall costs of £137,286.

34 Claro Road has seen a stable year which is consistent with last year's figures, generating income of £788,419 and expenses of £670,403 with an inclusion of £71,862 of support costs, and making a contribution in excess of £100,000 to the bottom line of the organisation.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

The Training department, which includes the furniture sales warehouse, has increased its income to £162,085 with expenses of £263,547. This includes £92,394 of support costs. Whilst this department made a deficit, excluding support costs, it does cover the majority of the lease cost of Hornbeam Park.

The holiday accommodation increased income from £15,761 to £16,281 and costs have decreased from £44,447 to £29,207. We did not increase charges at the holiday lodge this year, in order that it remains affordable for disabled people, therefore the increase in income is due to additional bookings.

No Limits was the department set up to deliver services in the community. In addition, we received £34,724 from the Local Sustainability Fund into this department to release a member of staff to undertake research projects. A further member of staff was employed to work on the community services, as well as the DBS umbrella service. Unfortunately, difficulties in staff recruitment as well as local authority commissioning procedures meant that community services did not develop as we had anticipated. We have now merged this department with 34 Claro Road and made staffing efficiencies.

Grants and Legacies

Details of grants, donations and legacies are shown in Note 2 to the accounts.

We are indebted, as always, to those who have so generously supported the work of the charity.

Income from fundraising has increased over the year from £12,169 to £94,745. This has been due in part to increased fundraising activity and to the receipt of a legacy of £25,000.

The costs of fundraising have increased in comparison to the previous year due to expenditure from the Local Sustainability Fund on looking at making major changes to the organisation. This has included the salary of a member of staff responsible for research, strategy and performance as well as the commissioning of a new website and professional fees.

The Charity celebrates its 80th year in 2017 and it is anticipated that there will be additional fundraising to enable us to celebrate this considerable landmark.

Fixed Assets

Changes in fixed assets during the year are summarised in notes 10 to 12.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

Reserves Policy

It is Disability Action Yorkshire's policy to use reserves for the following purposes:

1. To provide a degree of short term protection against unplanned events that threaten the provision of existing services
2. To enable the organisation to manage fluctuations in income and expenditure
3. To increase the scope or scale of activities, including developing or promoting the development of new or additional services to disabled people.

The Trustees believe that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. This may include such things as unexpected loss of contract income or unplanned major expenditure.

The Trustees, taking into account the nature and size of the business, income and expenditure projections, external guidelines, such as the Charity Commission, and the potential use to which reserves may be put, annually review the appropriate level of reserves. Some areas of the organisation can operate with minimal reserves whilst others, particularly those areas providing residential accommodation, need the security of a far higher level. In the past the Trustees have striven to attain a reserve equivalent to three months general running expenditure.

The Board of Trustees review the level of reserves on a bi-monthly basis and take corrective action where necessary.

The total funds of the Charity are £2,591,014 of which £108,705 are held for restricted purposes and £1,969,340 have been designated. The designated funds relate to the net book value of assets used for charitable purpose, less any outstanding payments, has been created to show clearly the level of funds dedicated to the holding of these assets.

The Charity is currently holding free reserves of £512,969 of which £248,708 is held in current assets. Three months' expenditure is expected to equate to approximately £375,000 over the coming year. The trustees are satisfied that the level of reserves is appropriate given that the organisation is looking to make fundamental changes to service delivery over the coming two years.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

INVESTMENTS

Investment Powers

The Memorandum and Articles of Association permit wide, unrestricted powers of investment. The Trustees have power to delegate their investment powers to a financial expert subject to certain conditions set out in the Memorandum and Articles of Association, including delegating investment decisions without reference to the Trustees beforehand.

Investment Philosophy

The investment policy states that the primary aim is to achieve growth of the capital and/or income. This will require the application of a proportion of the fund in equity and/or equity related investments balanced by an element of lower risk, stable investments (such as fixed interest securities). It is accepted that there will be periods when the portfolio could fluctuate significantly in value and, in order to achieve our objective, the investment period needs to be of about five years duration.

Investment Policy

The Trustees have not requested that the Investment Management Company should vary its ethical investment policy.

Gross Income from Investments

The Trustees have no specific income requirement from the investment portfolio; income generated is re-invested into the portfolio.

Investment Performance

The value of investments held has increased from £193,801 to £220,956 during the course of the year. After allowing for additions and disposals to investments the increase in value is approximately 10%.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties the charity may face
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks arise.

The principal current risk is in regard to our development and diversification plans which could result in a loss of income should decisions be made based on poor information with no financial input and with no project planning. There is also a risk of loss of reputation. This is mitigated by the development of a project plan with key milestones and regular reporting, a full viability and options appraisal, including financial appraisal and a clear consultation process.



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

RISK MANAGEMENT (continued)

The trustees are confident that the proposed changes to the organisation are in line with what our beneficiaries are telling us they want, and need, to enable them to achieve their aspirations and life goals. By not implementing changes to the organisation the trustees would be putting the organisation at greater risk of loss of customers in the longer term.

GOING CONCERN

The organisation has extensive cash and other liquid resources and has no requirement for external funding. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements

PEOPLE

At the year-end Disability Action Yorkshire employed 43 staff which is an average of 38 staff compared with an average of 56 staff last year. This includes those staff on a zero hour contract. This number reduced significantly due to the closure of the Homecare department.

Staff employed hold a variety of skills, qualifications and experience which includes care and support staff, domestic staff, administrators, finance staff, training staff and warehouse staff.

The leadership team are all qualified and experienced within their field and continuous personal development ensures that the number and types of qualifications held by all staff is increasing.

PAY POLICY FOR SENIOR STAFF

The pay of the chief executive and leadership team are reviewed annually and normally only increased in line with inflation. As with all posts in the organisation, pay is reviewed as and when posts become vacant to ensure that the remuneration is fair and in line with similar roles in other organisations. Remuneration levels take into account: levels of accountability, specialist skills and experience required and responsibility for staff and customers.

AUDITORS

HPH Chartered Accountants were appointed at the Annual General Meeting.

TRUSTEE'S RESPONSIBILITIES STATEMENT

The Trustees (who are also the directors of Disability Action Yorkshire for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



REPORT OF THE TRUSTEES FOR THE YEAR ENDING MARCH 2017 (continued)

TRUSTEE'S RESPONSIBILITIES STATEMENT (continued)

Company law requires the Trustees of the charity to prepare financial statements for each financial year. 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to: In preparing those 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 estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate financial records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors:

Each of the persons who are trustees at the time when the trustees report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the company's auditors are aware; and
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 27 September 2017 and signed on their behalf by N Revely, Chair:

A handwritten signature in black ink, appearing to read "N Revely", is positioned below the text indicating the approval of the report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE

Year ended 31 March 2017

We have audited the financial statements of Disability Action Yorkshire for the year ended 31 March 2017 which comprise the Statement of Financial Activities, Balance Sheet and the related notes.

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the 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 Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the 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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 2017 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE

Year ended 31 March 2017

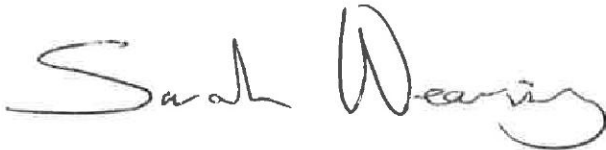
Opinion on other matter prescribed by the Companies Act 2006

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.

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
- 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 trustees annual report.



Sarah Wearing (Senior Statutory Auditor)
For and on behalf of HPH,
Statutory Auditor and Chartered Accountants

13 Hornbeam Square South
Harrogate
HG2 8NB

29 September 2017

DISABILITY ACTION YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) Year ended 31 March 2017

		Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
INCOME FROM:					
Donations and Legacies	2	45,178	49,567	94,745	12,169
Royalty Income		32,603	-	32,603	11,529
Investments	3	5,071	-	5,071	4,188
Charitable Activities	4	992,119	34,724	1,026,843	946,421
Discontinued Activities	4	-	-	-	156,011
TOTAL INCOME		<u>1,074,971</u>	<u>84,291</u>	<u>1,159,262</u>	<u>1,130,318</u>
EXPENDITURE ON:					
Raising Funds	6	59,533	-	59,533	13,162
Charitable Activities	5	1,019,965	78,759	1,098,724	945,913
Discontinued Activities	5	1,449	-	1,449	291,546
TOTAL EXPENDITURE		<u>1,080,947</u>	<u>78,759</u>	<u>1,159,706</u>	<u>1,250,621</u>
Net Income/(Expenditure)		(5,976)	5,532	(444)	(120,303)
Gains and Losses on Investments					
- Realised	12	58	-	58	(1,360)
- Unrealised	12	20,603	-	20,603	(6,297)
NET MOVEMENT IN FUNDS		<u>14,685</u>	<u>5,532</u>	<u>20,217</u>	<u>(127,960)</u>
Balance Brought Forward at 1 April 2016		2,467,624	103,173	2,570,797	2,698,757
Balance Carried Forward at 31 March 2017		<u><u>2,482,309</u></u>	<u><u>108,705</u></u>	<u><u>2,591,014</u></u>	<u><u>2,570,797</u></u>

The notes on pages 22 to 35 form part of the accounts.

DISABILITY ACTION YORKSHIRE

BALANCE SHEET

31 March 2017

Company registration number: 3013324

	Note	2017		2016	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10		2,055,990		2,101,104
Intangible Assets	11		43,305		52,305
Investments	12		<u>220,956</u>		<u>193,801</u>
			2,320,251		2,347,210
CURRENT ASSETS					
Debtors	13	131,319		93,397	
Cash at Bank and in Hand		<u>222,462</u>		<u>175,791</u>	
		353,781		269,188	
LIABILITIES: CREDITORS: Amounts falling due within one year	14	<u>83,018</u>		<u>45,601</u>	
NET CURRENT ASSETS			270,763		223,587
TOTAL NET ASSETS			<u><u>2,591,014</u></u>		<u><u>2,570,797</u></u>
FUNDS					
Restricted Funds	17,18		108,705		103,173
Unrestricted Funds					
- Designated Funds	15,18		1,969,340		2,013,199
- Undesignated Funds	16,18		512,969		454,425
TOTAL FUNDS			<u><u>2,591,014</u></u>		<u><u>2,570,797</u></u>

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The notes on pages 22 to 35 form part of the accounts.

These financial statements were approved by the trustees on 27 September 2017

Signed on behalf of the trustees



Alison Craggs

DISABILITY ACTION YORKSHIRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2017

	2017		2016	
	£	£	£	£
Net cash provided by/(used in) operating activities (Note 22)		84,011		(58,218)
Cash flow from investing activities:				
Purchase of tangible fixed assets	(30,788)		(9,690)	
Purchase of investments	(39,603)		(157,488)	
Proceeds from sale of investments	33,051		126,568	
Net cash used in investing activities		(37,340)		(40,610)
Change in cash and cash equivalents in the year		46,671		(98,828)
Cash and cash equivalents at beginning of the year		175,791		274,619
Cash and cash equivalents at end of the year		<u>£222,462</u>		<u>£175,791</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) General Information

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 3013324).

The address of its registered office is: Unit i4A, Hornbeam Park Oval, Harrogate, HG2 8RB.

These financial statements were authorised for issue by the board on 27 September 2017.

Disability Action Yorkshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Basis of preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102, Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015), applicable accounting standards and the Companies Act 2006.

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. There were no material adjustments to the comparative figures.

c) Going Concern

The organisation has cash resources and has no requirement for external funding. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

d) Incoming Resources

All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is certainty of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income.

Donations

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Investment and Royalty income

Investment income is accounted for when receivable and includes any related tax that is recoverable.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

1. ACCOUNTING POLICIES (continued)

d) Incoming Resources (continued)

Legacies

Legacies are accounted for when conditions for the receipt have been met. Material legacies receivable at the year-end are included at their probate value. Legacies are regarded as monies received for investment to provide either fixed assets or additional income for the benefit of present or future generations of disabled people.

e) Allocation of Costs

The Charity's costs are allocated on a direct cost basis except for the head office administration recharges which relate to staff and rental costs etc. These costs are allocated between the various activities on an annual usage basis. All costs are provided for on an accruals basis.

f) Direct Charitable Expenditure

Direct charitable expenditure includes all expenditure directly related to the objects of the Charity and comprises of expenditure relating to Hornbeam Park, Training Enterprise, Holiday Lodge and 34 Claro Road.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Details are given in note 5b.

Other Expenditure

Other expenditure is analysed under the following two sub-headings:

Fundraising costs represent expenditure in relation to staff members who are engaged directly in fundraising, and the related costs of the fundraising department.

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

g) Fund Accounting

Funds held by the Charity are divided into the following categories:

Unrestricted General Funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Monies received for specific purposes within the general activities of the charity and which have been fully expended during the year are treated as unrestricted funds. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

1. ACCOUNTING POLICIES (continued)

h) Tangible Fixed Assets

Tangible fixed assets are capitalised over £250 as acquired, but those not brought into use by the year end are not depreciated. Depreciation is charged, in order to spread the cost of the assets over their expected useful life to the Charity, by writing them down to their estimated residual values in equal instalments over the following periods:

Freehold property	- 34 Claro Road	over 50 years
	- Holiday Lodge	
Leasehold improvements	- Hornbeam Park	over the period of the lease
Plant, machinery & equipment	- Computers	over 3 years
	- Other	over 5 years
	- Vehicles	over 4 years

Finance costs incurred in the construction of freehold property have also been capitalised.

i) Intangible Fixed Assets

Copyrights are amortised, in order to spread their cost over their expected useful life to the Charity, by writing them down to their estimated residual value in equal instalments over 20 years.

Copyrights are valued at probate value when gifted to the Charity.

j) Fixed Asset Investments

Fixed asset investments are included in the accounts at their market value at the balance sheet date, and gross investment income is included on a receivable basis. Realised and unrealised gains and losses on investments are disclosed separately in the accounts.

k) Pension Costs

The Charity contributes to a defined contribution scheme for employees. Contributions paid during the year are charged in the Statement of Financial Activities.

l) Taxation

The Company is a registered charity and is exempt from income and corporation tax to the extent that income and gains are applicable and applied to charitable purposes only.

m) Operating Leases

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

1. ACCOUNTING POLICIES (continued)

n) Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

o) Debtors

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

p) Creditors

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

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

2. DONATIONS AND LEGACIES	2017 £	2016 £
Restricted Donations and Grants		
Local Sustainability Fund	26,564	
Skipton Building Society	1,260	
Leeds Building Society	610	
Fernhurst Trust	2,000	
Hedley Foundation	1,200	
Claro Road Vehicle (Gift Aid)	38	
Flying Futures	174	
Busby Family & Friends Donations	839	
George A Moore Foundation	5,000	
Sir George Martin Trust	1,000	
Act Foundation	5,000	
Vodafone	1,000	
Percy Bilton Charity	400	
Donations restricted to Training Enterprise	202	
Big Lottery Celebrate - 80th Birthday Celebrations	4,280	
	<u>49,567</u>	<u>1,474</u>
Unrestricted Donations and Grants		
David Middleton	100	
Garfield Weston Foundation	6,200	
Andrew Knight	2,882	
Mrs Williams	500	
Fenton Trust	4,000	
Mrs V Davies	50	
SS & A Architects	529	
Sporting Connexions	1,500	
Charles Brotherton Trust	200	
C P Thackwray Charitable Trust	400	
Inner Wheel of Harrogate	50	
E Griggs	1,000	
Linden Trust	1,000	
General Donations	1,766	
	<u>20,178</u>	<u>9,695</u>
Legacies		
Mr Bryan	<u>25,000</u>	<u>1,000</u>
TOTAL DONATIONS AND LEGACIES	<u>94,745</u>	<u>12,169</u>

The total received from the Local Sustainability Fund was £70,413, of which £61,288 was received in this year. £26,564 is shown above in fundraising and £34,724 is shown as income in our No Limits department analysis. £9,125 will be received in 2017/2018.

The Charity benefits greatly from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS Year ended 31 March 2017

3. INVESTMENT INCOME

	2017 £	2016 £
Investment Income		
UK Listed Investments	3,951	2,237
Short Term Deposits	1,120	1,951
	<u>5,071</u>	<u>4,188</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	34 Claro Road £	Homecare - Discontinued £	Training Enterprise £	Holiday Lodge £	No Limits £	Generating Funds £	2017 £	2016 £
Customer Fees	788,419	-	90,436	-	1,930	-	880,785	964,870
Sales of Furniture	-	-	65,981	-	-	-	65,981	76,061
Holiday Lettings	-	-	-	16,281	-	-	16,281	15,761
DBS Umbrella	-	-	-	-	16,974	-	16,974	20,332
Training Room	-	-	-	-	-	6,408	6,408	7,431
Project Funding inc LSF	-	-	2,736	-	34,724	-	37,460	16,554
Miscellaneous	-	-	2,932	-	-	22	2,954	1,423
	<u>788,419</u>	<u>-</u>	<u>162,085</u>	<u>16,281</u>	<u>53,628</u>	<u>6,430</u>	<u>1,026,843</u>	<u>1,102,432</u>

Income from continuing charitable activities was £1,026,843 (2016: £1,102,432) of which £992,119 was unrestricted (2016: £1,102,432) and £34,724 was restricted (2016: £NIL).

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS Year ended 31 March 2017

5a RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	34 Claro Road £	Homecare - Discontinued £	Training Enterprise £	Holiday Lodge £	No Limits £	Raising Funds £	2017 £	2016 £
Lease	-	398	41,932	-	-	-	42,330	46,808
Utilities and Council Tax	24,801	24	-	1,858	-	-	26,683	25,012
Postage and Stationery	297	-	11	-	-	-	308	656
Advertising	1,205	-	1,710	1,200	1,212	-	5,327	5,540
Telecommunications and IT	2,882	21	564	-	5,002	-	8,469	10,345
Registration & Subscription Fees	3,004	-	396	916	939	-	5,255	3,763
Vehicle costs	1,751	6	2,783	-	443	-	4,983	4,869
Repairs and Renewals	12,417	-	246	158	-	-	12,821	16,632
Maintenance	11,113	-	-	4,289	-	-	15,402	13,519
Staff Costs	472,344	-	115,010	-	73,498	-	660,852	722,060
Miscellaneous inc Legal Fees	137	1,000	60	135	2,475	5,621	9,428	756
Medical Supplies and Equipment	3,481	-	568	-	-	-	4,049	3,221
DBS Umbrella Service	-	-	-	-	12,562	-	12,562	15,235
Training Room	-	-	-	-	-	-	-	373
Insurance	3,882	-	-	1,420	1,623	-	6,925	6,570
Service User Food & Training	19,353	-	-	-	-	-	19,353	20,986
Warehouse Costs	-	-	1,588	-	-	-	1,588	2,346
Trainee Costs	-	-	551	-	-	-	551	1,414
Commission Paid to Customers	-	-	744	-	-	-	744	8,810
Depreciation	46,232	-	4,990	8,965	1,393	-	61,580	73,656
(Profit)/Loss on Disposal of Fixed Assets	(4,358)	-	-	-	-	-	(4,358)	1,347
	<u>598,541</u>	<u>1,449</u>	<u>171,153</u>	<u>18,941</u>	<u>99,147</u>	<u>5,621</u>	<u>894,852</u>	<u>983,918</u>
Support Costs (note 5b)	71,862	-	92,394	10,266	20,533	10,266	205,321	253,541
	<u>670,403</u>	<u>1,449</u>	<u>263,547</u>	<u>29,207</u>	<u>119,680</u>	<u>15,887</u>	<u>1,100,173</u>	<u>1,237,459</u>

Expenditure on continuing charitable activities was £1,100,173 (2016: £1,237,459) of which £1,021,414 was unrestricted (2016: £1,205,999) and £78,759 was restricted (2016: £31,460).

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

5b. RESOURCES EXPENDED - CHARITABLE ACTIVITIES (continued)

	Support	Fundraising & Development	2017	2016
	£	£	£	£
Staff Costs	102,847	13,095	115,942	150,815
Rent	20,638	-	20,638	18,838
Utilities and Council Tax	12,057	-	12,057	13,122
Insurance	2,462	-	2,462	2,468
Office and Marketing Costs	6,181	-	6,181	7,219
Telecommunications and IT	10,527	19,601	30,128	5,637
Professional Fees	13,417	10,314	23,731	11,072
Repairs and Renewals	1,880	-	1,880	4,706
Bank and Investment Fees	2,966	-	2,966	2,683
Maintenance	9,010	-	9,010	8,060
Vehicle	1,544	-	1,544	1,913
Royalties	-	7,466	7,466	2,586
Depreciation	12,487	9,043	21,530	21,563
Governance (Note 7)	8,635	-	8,635	15,030
Miscellaneous Costs	670	14	684	991
	<u>205,321</u>	<u>59,533</u>	<u>264,854</u>	<u>266,703</u>
2016 Total	<u>253,541</u>	<u>13,162</u>		

6. COSTS OF RAISING FUNDS

Staff Costs	13,095	5
Royalties	7,466	2,586
General Fundraising Costs	38,972	10,571
	<u>59,533</u>	<u>13,162</u>

7. GOVERNANCE COSTS

Auditors' Remuneration - Audit	6,121	5,024
Accountancy Fees and Other Services	13	13
Insurance	2,029	2,110
Trustee Expenses	312	251
Legal Fees	6	900
General Trustee Costs	154	2,697
Investors in People	-	4,035
	<u>8,635</u>	<u>15,030</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

8. EMPLOYEE INFORMATION

	2017 no.	2016 no.
Average number of persons employed (head count)		
	3	6
34 Claro Road	24	22
Training Enterprise	8	6
Homecare	0	20
No Limits	3	2
	<u>38</u>	<u>56</u>

	2017 £	2016 £
Staff costs during the year		
Salaries	684,977	768,973
Social Security Costs	61,000	53,988
Pension Costs	15,413	17,930
Life Assurance Scheme	2,224	2,476
Health Insurance	2,824	2,629
Training	7,525	3,312
Recruitment	1,260	10
Other Staff Costs	1,571	23,557
	<u>776,794</u>	<u>872,875</u>

No employees earned over £60,000 in the year. (2016 - Nil)

Key management personnel remuneration

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of five operations managers.

	2017 £	2016 £
Aggregate Salaries	180,397	172,086
Aggregate Pensions	5,019	5,161
Aggregate Health Insurance	2,823	2,629
Total Remuneration	<u>188,239</u>	<u>179,876</u>

9. TRUSTEE TRANSACTIONS

No remuneration was paid to any of the Trustees during the year.

The following expenses were reimbursed to one trustee during the year. (2016 - One)

Travel Expenses	230	251
	<u>230</u>	<u>251</u>

There were no other related party transactions during the year.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

10. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Claro Road & Holiday Lodge £	Plant, Machinery & Equipment £
Cost			
Balance at 1 April 2016	2,898,341	2,318,319	580,022
Additions	30,788	-	30,788
Disposals	(25,330)	-	(25,330)
Balance at 31 March 2017	<u>2,903,799</u>	<u>2,318,319</u>	<u>585,480</u>
Depreciation			
Balance at 1 April 2016	797,237	325,863	471,374
Charge for the Year	74,110	37,535	36,575
Eliminated on Disposal	(23,538)	-	(23,538)
Balance at 31 March 2017	<u>847,809</u>	<u>363,398</u>	<u>484,411</u>
Net Book Value			
At 31 March 2017	<u>2,055,990</u>	<u>1,954,921</u>	<u>101,069</u>
At 31 March 2016	<u>2,101,104</u>	<u>1,992,456</u>	<u>108,648</u>

Finance costs of £50,902 have been capitalised within the cost of the freehold property at Claro Road.

No finance costs were capitalised during this period.

11. INTANGIBLE FIXED ASSETS

Copyrights

	£
Cost	
As at 1 April 2016 and 31 March 2017	<u>180,150</u>
Amortisation	
Balance as at 1 April 2016	127,845
Charge in the year	9,000
Balance as at 31 March 2017	<u>136,845</u>
Net Book Value	
As at 31 March 2017	<u>43,305</u>
As at 31 March 2016	<u>52,305</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

12. FIXED ASSET INVESTMENTS

	2017		2016	
	£	£	£	£
Total Investments				
Market value at 1 April 2016		193,801		169,178
Additions bought at cost	39,603		157,488	
Disposals	<u>(33,109)</u>		<u>(125,208)</u>	
Cash difference on movements within portfolio		6,494		32,280
Change in market value - realised		58		(1,360)
- unrealised		20,603		(6,297)
Market Value at 31 March 2017		<u>220,956</u>		<u>193,801</u>
Historic Cost at 31 March 2017		<u>200,389</u>		<u>192,980</u>

Listed investments are valued at middle market value at year end.

Analysis of Investments

The investments held at 31 March 2017 fall into the following categories:

	2017	2016
	£	£
Listed Investments		
UK - Fixed Interest	41,154	59,715
UK - Managed Funds	179,802	134,086
Total Market Value	<u>220,956</u>	<u>193,801</u>

13. DEBTORS

Trade Debtors	42,919	37,916
Prepayments	38,836	36,353
Accrued Income	49,564	19,128
	<u>131,319</u>	<u>93,397</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

	2017 £	2016 £
14. LIABILITIES: CREDITORS: Amounts falling due within one year		
Trade Creditors	49,972	14,401
Other Creditors	1,119	1,321
Accruals	20,987	20,548
Deferred Income	10,940	9,331
	<u>83,018</u>	<u>45,601</u>

Deferred Income:

Deferred Income at 1 April 2016	9,331
Resources deferred in the year	10,940
Amounts released from the previous year	(9,331)
Deferred Income at 31 March 2017	<u>10,940</u>

At the balance sheet date the charity was holding funds received in advance of providing services to customers, which is fully released in the following financial year.

15. DESIGNATED FUNDS

	Balance at 1 April 2016 £	Additions/ Income £	Depreciation/ Disposals £	Balance at 31 March 2017 £
Fixed Assets	1,830,182	7,941	(43,397)	1,794,726
Training Enterprise	300	-	-	300
Holiday Lodge	182,717	199	(8,602)	174,314
	<u>2,013,199</u>	<u>8,140</u>	<u>(51,999)</u>	<u>1,969,340</u>

The Fixed Assets funds including holiday lodge equates to the net book value of the fixed assets held for use by the Charity less any amounts due for payment, as the Charity would not be able to carry out its charitable activities without them.

16. UNRESTRICTED FREE FUNDS

At the balance sheet date there were free reserves of £512,969 (2016 - £454,425) of which £248,708 (2016 - £208,319) were held as net current assets.

The Board of Trustees will continue to review the level of reserves held on an annual basis.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

17. RESTRICTED FUNDS

	Balance at 1 April 2016	Income	Expenditure	Balance at 31 March 2017
	£	£	£	£
34 Claro Road	40,115	6,051	(7,277)	38,889
Training Enterprise	10,208	6,672	(7,577)	9,303
Holiday Lodge	6,797	-	(877)	5,920
Generating Funds inc LSF	46,053	71,568	(63,028)	54,593
	<u>103,173</u>	<u>84,291</u>	<u>(78,759)</u>	<u>108,705</u>

All of the above restricted funds have been received as a contribution to improvements and additions to the fixed assets which are subsequently depreciated.

18. ANALYSIS OF NET ASSETS

	Unrestricted Undesignated	Designated	Restricted	Total
	£	£	£	£
Fixed Assets				
Tangible Assets	-	1,966,841	89,149	2,055,990
Intangible Assets	43,305	-	-	43,305
Investments	220,956	-	-	220,956
Current Assets	331,726	2,499	19,556	353,781
Current Liabilities	(83,018)	-	-	(83,018)
	<u>512,969</u>	<u>1,969,340</u>	<u>108,705</u>	<u>2,591,014</u>

19. MEMBERS

The Charitable Company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the Charitable Company being wound up whilst he or she is still a member or within one year of ceasing to be a member.

There were 20 members of the company at 31 March 2017.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

20. OTHER FINANCIAL COMMITMENTS

At 31 March 2017 the Charity had commitments in respect of land and buildings as follows:

Non-cancellable operating leases expiring:	2017	2016
	£	£
Minimum lease payments within 12 months	60,000	60,343
Minimum lease payments within two to five years	85,000	145,000
Minimum lease payments beyond five years	-	-
	<u>145,000</u>	<u>205,343</u>

The operating leases are for the premises at Thirsk which expired in April 2016 and head office premises which expires in August 2019.

21. CONTROLLING PARTY

The charity was under the control of the trustees as documented in the Trustees Report.

22. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017	2016
	£	£
Net income/(expenditure) for the reporting period	20,217	(127,960)
Adjustments for:		
Depreciation of tangible fixed assets	74,110	86,410
Amortisation on intangible fixed assets	9,000	9,000
Carrying amount on tangible fixed assets	1,792	1,496
Unrealised (gain)/loss on investments	(20,603)	6,297
Decrease/(increase) in debtors	(37,922)	12,673
Increase/(decrease) in creditors	37,417	(46,134)
Net cash provided by (used in) operating activities	<u>£84,011</u>	<u>£ (58,218)</u>
Analysis		
Cash in hand	222,462	175,791
Total cash and cash equivalents	<u>£222,462</u>	<u>£175,791</u>