

**COMPANY REGISTRATION NUMBER: 04098341**  
**CHARITY REGISTRATION NUMBER: 1084108**

**Norfolk Coalition of Disabled People operating as  
Equal Lives**

**Company Limited by Guarantee**

**Financial statements**

**31 March 2017**

# **Norfolk Coalition of Disabled People operating as Equal Lives**

## **Company Limited by Guarantee**

### **Financial statements**

**Year ended 31 March 2017**

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# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report)

#### Year ended 31 March 2017

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2017.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 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 (FRS102) (effective 1 January 2015) (as amended by Update Bulletin 1 published on 2 February 2016).

#### Reference and administrative details

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

#### The trustees

The trustees who served during the year and at the date of approval were as follows:

Jonathan Moore (Chair)  
William Albert  
Daniel Barrett  
Cathy Combs  
Rick Cotton  
Thomas Fadden (appointed 12 October 2016)  
Martin Fleming (appointed 12 October 2016)  
Penny Holden  
Kevin James (appointed 12 October 2016)  
Michael Llywelyn-Cox (resigned 26 May 2016)  
Shaun McGarry  
Catherine Meijer  
Tom Shakespeare  
Martin Symons  
Kate Wyatt

<b>Auditor</b>	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

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2017

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#### 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

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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#### 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 direction for the next three years was reviewed in 2016 and our new strategic plan, which was approved by our trustees in November 2016, covers the period April 2017 – March 2020.

##### 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

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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Dedicated	We will keep going to make sure our customers, members and peers really do receive the best from us and from others
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Honest	We are transparent and straightforward in what we do
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#### ***Our strategic aims***

We reviewed our strategic aims this year as part of a strategic planning process. It establishes our strategic direction for the next three years (April 2017 – March 2020). Over the next 3 years we will work to a shared and agreed set of aims and priorities to deliver what disabled people need to make informed choices, uphold their rights and to live as independently as they choose.

It has been developed over the last six months (June – October 2016) by the Senior Management Team at Equal Lives alongside our Board of Trustees. We have engaged with our key stakeholders both internally and externally to ensure we represent the views of our members, staff and volunteers, commissioners, customers and individuals who use our services.

We have established the following two **strategic aims** to direct our work over the next three years and help us to achieve our mission:

#### **Aim 1: Voice and influence**

People who face disabling barriers are united and able to use their collective voice to influence, educate and engage individuals, organisations and society as a whole to remove these barriers

#### **Aim 2: Rights and independence**

People who face disabling barriers have access to information, advice, advocacy and support they need to make informed decisions, to uphold their rights and live independent lives.

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

The Trustees confirm that they have had due regard to Charity Commission guidance on public benefit.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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#### Achievements and performance

##### Independent living services

The ILS 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 to live independent lives, depending on their requirements.

##### Support Planning

Sadly, this year support planning has been a struggle in Suffolk. Almost all support planning is conducted internally within the County Council and the NHS continuing care in Suffolk continues to have problems setting self-directed support packages up.

In Norfolk, the support planning is likely to end, based on conversations with the commissioners we currently don't know what this will look like, this is a shame as we have received more referrals this year than last. However, the work does not cover its own cost and has been problematic with Norfolk County Council struggling to pay invoices.

##### Payroll

Our payroll team are currently processing 1,707 payrolls a month.

Suffolk	515
Norfolk (excluding CYP)	1,298

With pension auto enrolment reaching its peak this summer a huge amount of work has and is going into making the process of setting up pensions as simple as it can be for our customers.

##### Supported Accounts

We hold 1,686 supported accounts in Norfolk and 617 in Suffolk with a further 5 assisted accounts in Suffolk. This year the supported account team has had a turnover of staff. This has caused difficulties in the department, however, new staff have been appointed to restore the full compliment.

##### Suffolk Independent Living

SIL continues to maintain good customer numbers. Customer numbers have held up in adult services, however, due to a new procurement process children's service numbers have dropped off as we are finding it difficult to compete when price is the only factor in procurement. Suffolk currently have 535 advice customers. Two members of the team gained recognised HR CIPD qualifications this year, and this has improved the level of service that we can offer.

##### Norfolk Employer Support

In Norfolk the picture is somewhat different as the customer numbers continue to grow slowly but surely; however, due to NCC restricting the price we can charge for services, this has presented different challenges for the team. Part of this is due to having such a tight budget, training and development in the team is restricted. The team support 286 customers on an ongoing package.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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##### PA Register

The PA Register continues to perform well, with the ILS Advisers signposting employers to use this for recruitment wherever possible, and an upward trend towards employers successfully finding PAs from it. We averaged 20 new PAs a month registering their details, and just over 200 jobs were placed on the website, made up of both existing employers, and clients not receiving any other services from us that have heard about the PA Register.

##### Appropriate Adult (AA) Service

Appropriate Adults support and advise 'vulnerable adults' and juveniles (aged 10-17 years old) 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, King's Lynn and Bury St. Edmund's (at Bury providing AA's for people arrested in Norfolk only). Additionally, from January 2017 we provided an overnight service from 23.00 until 08.30 in Wymondham, Great Yarmouth and Aylsham PICs.

Last year we attended on 1,388 occasions to support 'vulnerable adults', and 1,099 occasions for juveniles. This included supporting people at every stage of the Custody detention process including: Right and Entitlements, Police interview, and Charge. We also provided support to victims, witnesses and people interviewed under Police Caution at non-Police locations including the DWP, Hellesdon Hospital, Norvic Clinic, Jessal Group, Borough Councils and other Police stations across the county.

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 60 Appropriate Adults have gained accreditation with our service. Other activities we have provided are:

- Two conferences, which were well attended with a variety of speakers including a Police Inspector, a Solicitor and head of Mental Health Services.
- Three rounds of training for new Appropriate Adults.
- Course on Volunteering (Preparing to Volunteer, Volunteering Opportunities, Volunteering) – 5 people this year gained a Level 2 Gateway Qualification in Volunteering.
- Equality and Diversity in Society – Level 2 Qualification – to date we have trained over 40 Appropriate Adults.
- Mental health/ Learning Disability awareness.
- The role of Solicitors and Custody Officers.
- Data Protection Act
- Child and Adult safeguarding

We have also continued to play a role in the training for new Custody Officers, and have delivered training four 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. We have been heavily involved in developing the national training pack for Appropriate Adult providers, which has been rolled out this year. We have been working closely with NAAN to offer the accredited Gateway Qualifications Level 2 qualification nationally; we are hoping to run this from September 2017.



# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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##### Information, Advice and Advocacy (IAA)

Our information, advice and advocacy services dealt with almost 6,600 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
- Money Matters financial capability support
- 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 deliver social welfare advice services in partnership with Shelter, Mancroft Advice Project (MAP), Norfolk Community Law Service (NCLS) and Age UK Norwich, commissioned by Norwich City Council. Under this project we have agreed to focus on income maximisation including benefit take-up by running an additional outreach service in Norwich, as well as promoting our IAA services, especially the Money Matters service, to people with, or at risk of, mental health issues in Norwich.

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 been 'deprived of their liberty' under the Mental Capacity Act 2005 and Deprivation of Liberty Safeguards (DOLS) 2008.
- Care Act advocacy - this is something that we have agreed to provide in the future, but we are waiting for a variation to our partnership agreement with POhWER to implement this. This service will be provided to people who might have 'substantial difficulty' in being involved when the council is making decisions about care and support. POhWER would refer cases to us. The council needs to consider whether they have an 'appropriate individual' to support them – someone who the Council agree will be available and able to support them. It can be someone in the family or a friend but won't be someone they don't want to support them. It can't be someone who is paid to look after them. If the Council decide that they would have substantial difficulty being involved and they do not have an appropriate individual to support them, then they have the right to a Care Act advocate.

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. From June 2017 this service will be transferred to ILS.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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- Continued with a two tier system of Customer Service Officers (CSOs) within the organisation: Level 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: King's Lynn, Thetford, Dereham, Wymondham, Aylsham and Sheringham, and 3 venues in Norwich.

This year we have offered just under 450 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. We have improved the way we triage our referrals, continuing to prioritise where no other services and support are available, and ensuring that we manage client expectations, focusing only on specific issues. We have continued to maintain a waiting list for referrals, which can be as long as one or two months for some clients, and because of this we have at times needed to make some difficult decisions about areas of work we take on.

We have experienced some changes with volunteers in IAA, as a couple of long-serving and highly valued volunteers decided it was time to retire. We are actively training and supporting new volunteers and will be developing long term plans to increase the number of volunteers in our service to help manage the demand.

Changes in welfare benefit legislation (e.g. the introduction of PIP and Universal Credit along with changes to ESA rules) 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 (over 180 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 just under 6,000 hours of volunteer time, we could not have managed without them and we are extremely grateful for their help.

#### **Business Development**

The Business Development department has been restructured within an organisation wide restructure. Development now includes Marketing, Membership, Systems and Business Development. We are already seeing close working relationships between marketing and membership, meaning membership is able to easily access our social media in a more productive way.

This year we have developed new processes and procedures to assist in taking the development of Equal Lives forward. We have developed a new marketing strategy and a new process for staff to put forward ideas for new projects to be developed.

Internally we have continued to improve the organisations process but we also have examined several bids and tenders. We wanted to bid for the Cambridge direct payments tender but felt we could not make the budget work.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2017

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#### Member Groups

Equal Lives Member groups provide an enormous range of information, advice, support and opportunities to those facing disabling barriers, their carers and families.

The value of this Peer led support is that people can engage with others who have similar experiences and through these experiences offer support that is both factual and practical, and builds long term relationships which have numerous benefits.

Unfortunately, as we have always seen, there has been closure of some groups. However, there has been development of other groups this year and some groups even forming relationships with other member groups, offering support in group development, tackle issues of mutual concern and share knowledge and expertise.

Equal Lives values its Members and Member groups which are a vital part of our Organisation and continues to support groups as much as possible and last year we provided:

- Development Grant Programme
- Bid writing training session
- Publicity opportunities via all our networks
- A wide range of advice and information
- Development support including writing constitutions, insurance and supported accounts
- A range of factsheets and templates via Members Area
- Provided networking opportunities and links to other people/orgs of interest
- Involved in campaigns and consultations – both for our own internal development and also for external purposes

And much more.

We plan to continue to develop this support as we go forward and to work with groups as to what they need.

Our individual members have been involved too in:

- Campaigns
- Projects
- Training and workshops
- Volunteering
- Becoming new Trustees
- Consultations (internal and external)

And again much more. Without this vital interaction with our Members and groups we would not be able to use our work to feed into local and National issues and continue to develop our services and support in line with what people have voiced.

#### Wymondham Access Group

Wymondham Access Group are a newly formed focus group working on improving accessibility for all in the Parish of Wymondham. Without the help and support of Equal Lives we would never have been able to start the group and since and since our first meeting in April 2016 we haven't looked back.

# **Norfolk Coalition of Disabled People operating as Equal Lives**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the director's report) *(continued)***

#### **Year ended 31 March 2017**

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We are building links with businesses and other organisations in Wymondham, offering them support, advice and education on what it means to be accessible and how simple changes can have a significant impact on the lives of so many people. The advice from Equal Lives and other Access Groups already firmly established has been inspirational to our members and we are now undertaking a number of projects in the Parish.

Two of the biggest issues with a new group is expanding our profile, and raising funds to cover expenses for meetings; insurance and promotional material. We have been supported in applying for grants and have worked hard to promote ourselves.

In the summer we decorated our mobility scooters and wheelchairs as pirate ships and came third in the Wymondham Carnival! We are currently working with our local town council on future developments and are also raising funds for a pool pod to be used at Wymondham Leisure Centre. At District County Council level we are highlighting pavement defects and working to improve planning in the town.

It's been a busy few months for our group who are looking forward to the long sustainable development of access in the area and educating to the needs of others.

New members are always welcome and we can be found on Facebook, Twitter and [www.accesswymondham.org](http://www.accesswymondham.org). *(Neil Seach – Chair: Wymondham Access Group)*.

#### **Plans for future periods**

Further to the Trustees identifying the need to reduce costs, a period of staff consultation commenced prior to the year-end which resulted in redundancies and a restructure of the organisation subsequent to 31 March 2017.

#### **System development and business development**

Lots of work this year has been put into our development processes and procedures. As much of this work came to a conclusion and was put in place the structure of the organisation needed to change. We still have robust systems to ensure the safe and professional running of the organisation.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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##### Financial review

The board of NCODP are reporting a deficit of £153,019.

Income decreased by £181,958 and expenditure also decreased by £236,595 this financial year.

Despite bank interest rates remaining very low, our continued careful investment of cash generated £43,515.

##### Reserves policy

Our reserves policy is reviewed annually. Our balance sheet as at 31 March 2017 shows reserves totalling £258,005. Restricted funds total £nil. Unrestricted funds at 31 March 2017 are £258,005 of which £246,471 is designated in order to cover our possible liability with regards to paid staff in Norfolk and Suffolk and the rent liability reserve. Free reserves (including designated funds) amount to £220,377.

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.

The Trustees have identified the need to reduce costs and a return to a surplus position will enable general reserves to be built up towards the agreed minimum level.

##### 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.

This year we faced the potential risk of our Information, Advice and Support Service for Personal Budgets (IAS) contract with Norfolk County Council coming to an end. Norfolk County Council failed to inform us whether this contract was being extended for the final year. This meant we had to go into consultation with staff affected from 1 February 2017. We are pleased to report that following discussions the IAS contract has been renewed for a further 10 months to 31 March 2018.

##### 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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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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.

#### 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.

This structure was being reviewed as part of a wider staff consultation during February and March 2017. A new leadership structure came into place in the new financial year beginning April 2017.

#### Equality Statistics (Disability) as at 31/03/2017

According to the figures I have available, Equal Lives employed 67 people as at the end of March 2017. Of these, employees identified in the following categories:

Identify as Disabled under the Equality Act:	29
Identify as Disabled under the Social Model:	21
Identify as having a Mental Health condition:	27

This equates to 61% of staff identify with experiencing one or more disabilities.

#### Notes:

Of the 67 employees, 41 identify with one or more of the above categories.

5 identify as disabled under the Equality Act but not the Social Model – all of which identify as having a mental health condition.

#### 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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Trustees' annual report (incorporating the director's report) *(continued)*

#### Year ended 31 March 2017

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##### **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 directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

##### **Auditor**

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

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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 charity's auditor is aware of that information.

# **Norfolk Coalition of Disabled People operating as Equal Lives**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the director's report) *(continued)***

#### **Year ended 31 March 2017**

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A resolution to reappoint Lovewell Blake LLP as auditors will be proposed at the forthcoming Annual General Meeting.

#### **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

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

Jonathan Moore (Chair)  
Trustee



# **Norfolk Coalition of Disabled People operating as Equal Lives**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2017**

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We have audited the financial statements of Norfolk Coalition of Disabled People operating as Equal Lives for the year ended 31 March 2017, on pages 17 to 34. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity'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 charity'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 charity and the charity'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, the trustees (who are also the directors for the purposes 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 charity'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' 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 charity'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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

**Year ended 31 March 2017**

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#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; and
- 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' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of  
Lovewell Blake LLP  
Chartered accountants & statutory auditor  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Statement of financial activities (including income and expenditure account)

31 March 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	15,830	–	15,830	2,800
Charitable activities	6	941,408	32,729	974,137	1,133,336
Other trading activities	7	1,026,319	–	1,026,319	1,054,825
Investment income	8	43,515	–	43,515	54,033
Other income	9	6,510	–	6,510	3,275
<b>Total income</b>		<u>2,033,582</u>	<u>32,729</u>	<u>2,066,311</u>	<u>2,248,269</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	687,226	–	687,226	728,849
Expenditure on charitable activities		<u>1,494,367</u>	<u>37,737</u>	<u>1,532,104</u>	<u>1,727,076</u>
<b>Total expenditure</b>		<u>2,181,593</u>	<u>37,737</u>	<u>2,219,330</u>	<u>2,455,925</u>
<b>Net expenditure before transfer of funds</b>		(148,011)	(5,008)	(153,019)	(207,656)
Transfers between funds		8,506	(8,506)	–	–
<b>Net movement in funds</b>		<u>(139,505)</u>	<u>(13,514)</u>	<u>(153,019)</u>	<u>(207,656)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		397,510	13,514	411,024	618,680
<b>Total funds carried forward</b>		<u>258,005</u>	<u>–</u>	<u>258,005</u>	<u>411,024</u>

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

The notes on pages 20 to 34 form part of these financial statements.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Balance sheet

31 March 2017

		2017		2016	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	17		37,627		59,439
Investments	18		1		1
			<u>37,628</u>		<u>59,440</u>
<b>Current assets</b>					
Debtors	19	135,589		336,637	
Cash at bank and in hand		608,028		566,931	
		<u>743,617</u>		<u>903,568</u>	
<b>Creditors: Amounts falling due within one year</b>	20	(523,240)		(551,984)	
<b>Net current assets</b>			220,377		351,584
<b>Total assets less current liabilities</b>			<u>258,005</u>		<u>411,024</u>
<b>Net assets</b>			<u>258,005</u>		<u>411,024</u>
<b>Funds of the charity</b>					
Restricted funds			—		13,514
Unrestricted funds			258,005		397,510
<b>Total charity funds</b>	22		<u>258,005</u>		<u>411,024</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 board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Jonathan Moore (Chair)  
Trustee

Company registration number: 04098341

The notes on pages 20 to 34 form part of these financial statements.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Statement of cash flows

Year ended 31 March 2017

		<b>2017</b>	2016
	<b>Note</b>	<b>£</b>	<b>£</b>
Cash generated from operations	<b>26</b>	6,154	(20,721)
Interest received		43,515	54,033
Net cash from operating activities		<u>49,669</u>	<u>33,312</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(8,647)	(40,476)
Proceeds from sale of tangible assets		75	–
Net cash used in investing activities		<u>(8,572)</u>	<u>(40,476)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		41,097	(7,164)
<b>Cash and cash equivalents at beginning of year</b>		<u>566,931</u>	<u>574,095</u>
<b>Cash and cash equivalents at end of year</b>		<u>608,028</u>	<u>566,931</u>

The notes on pages 20 to 34 form part of these financial statements.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements

Year ended 31 March 2017

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales.

The address of the registered office is 15-18 Manor Farm Barns, Fox Road, Framingham Pigot, Norwich, NR14 7PZ, Norfolk.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), Companies Act 2006 and the Charities Act 2011.

#### 3. Accounting policies

##### 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.

##### Going concern

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

##### Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

##### Income tax

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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

---

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

##### Fund accounting

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

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

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

##### 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.

Investment income is included when receivable.

Income from other trading activities 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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

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

##### **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.

##### **Tangible 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 or valuation of an asset, less its 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

##### **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

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2017

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#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 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.

#### 4. 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.

#### 5. Donations and legacies

	Unrestricted Funds	Total Funds 2017 £	Unrestricted Funds	Total Funds 2016 £
Donations	13,355	13,355	2,800	2,800
Sponsorship	2,475	2,475	—	—
	<u>15,830</u>	<u>15,830</u>	<u>2,800</u>	<u>2,800</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2017 £</b>	Total Funds 2016 £
Children's Direct Payments	131,878	—	131,878	183,714
Appropriate Adult Service	122,100	—	122,100	117,897
Information Advice and Advocacy	655,214	—	655,214	607,135
Support Planning	10,819	—	10,819	7,969
Project Youth Forum	—	9,000	9,000	9,348
Big Lottery Grant Fund - Project Youth	—	—	—	35,676
Community Insight and Engagement	21,150	13,105	34,255	116,248
PA Register	—	—	—	4,500
Delivery Support	—	—	—	12,466
Skills For Care	—	10,624	10,624	28,735
Other	247	—	247	9,648
	<u>941,408</u>	<u>32,729</u>	<u>974,137</u>	<u>1,133,336</u>

The financial statements for the year ended 31 March 2016 included £161,905 of restricted charitable activities income.

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Payroll services - Suffolk	423,919	423,919	412,564	412,564
Payroll services - Norfolk	597,532	597,532	637,844	637,844
Sublet of offices	4,868	4,868	4,417	4,417
	<u>1,026,319</u>	<u>1,026,319</u>	<u>1,054,825</u>	<u>1,054,825</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2017

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Interest from bank accounts	43,515	43,515	54,033	54,033

#### 9. Other income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Miscellaneous income	6,510	6,510	3,275	3,275

#### 10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Payroll Services - Suffolk	201,584	201,584	235,071	235,071
Payroll services - Norfolk	485,642	485,642	493,401	493,401
Training and development centre	—	—	377	377
	687,226	687,226	728,849	728,849

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Specialist Services	184,194	58,944	243,138	256,879
Appropriate Adult Services	100,927	48,688	149,615	149,726
Information Advice and Advocacy	529,952	262,987	792,939	741,714
I B Pilot	—	—	—	37
Project Youth Forum	7,891	3,606	11,497	91,702
Community Insight and Engagement	115,218	7,109	122,327	214,297
Membership	549	—	549	2,687
Delivery Support	147,069	3,231	150,300	193,454
Skills for Care	9,080	4,183	13,263	32,674
Other Projects	7,374	—	7,374	10,123
Governance costs	—	41,102	41,102	33,783
	1,102,254	429,850	1,532,104	1,727,076

Included in the above is restricted charitable activities expenditure of £26,301 (2016: £180,033).

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2017

#### 11. Expenditure on charitable activities by activity type *(continued)*

##### Analysis of governance costs

	2017	2016
	£	£
Staff costs	17,567	13,250
Office costs	5,232	4,758
Auditor's remuneration - audit	6,620	6,075
Auditor's remuneration - non audit	56	507
Legal and professional fees	1,432	595
Cost of meetings	1,747	1,467
Other administrative costs	6,776	6,130
AGM costs	1,672	1,001
	<u>41,102</u>	<u>33,783</u>

#### 12. Analysis of support costs

	Charitable Activities £	Governance £	Total Allocated £
Activity - Basis of allocation			
Staff costs - Funding level	253,371	13,336	266,707
Office costs - Staff costs	20,176	5,773	25,949
Computer costs - Funding level	41,787	2,199	43,986
Other administrative costs - Funding level	63,144	3,323	66,467
Depreciation - Funding level	10,270	541	10,811
Direct costs	—	15,930	15,930
	<u>388,748</u>	<u>41,102</u>	<u>429,850</u>

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	29,592	32,344
Auditor's remuneration - audit of the financial statements	6,620	6,075
Auditor's remuneration - accountancy services	56	300
Auditor's remuneration - taxation services	575	1,828
Operating lease payments - property	<u>96,641</u>	<u>96,526</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 14. Staff costs

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

	2017	2016
	£	£
Wages and salaries	1,493,166	1,583,337
Social security costs	113,191	119,540
Pension costs	92,998	92,830
	<u>1,699,355</u>	<u>1,795,707</u>

The average head count of employees during the year was 80 (2016: 84). The average number of employees during the year is analysed as follows:

	2017	2016
	No.	No.
Specialist Services - Norfolk	21	19
Specialist Services - Suffolk	11	7
Business Support	9	7
Business Development	2	2
Appropriate Adults	4	3
Information Advice and Advocacy	23	22
Youth Development	—	2
Community Insight and Engagement	6	12
Delivery Support	4	10
	<u>80</u>	<u>84</u>

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

	2017	2016
	No.	No.
£60,000 to £69,999	—	1

#### Key Management Personnel

Key management personnel remuneration amounted to £195,510 (2016 - £205,811) in respect of four employees.

#### 15. Trustee remuneration and expenses

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. Five trustees were re-imbursed for this expenditure at a cost of £722 (2016 - six trustees at a cost of £1,780).

#### 16. Transfers between funds

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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 17. Tangible fixed assets

	Tenant's Improvements £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2016	51,525	422,995	474,520
Additions	–	8,647	8,647
Disposals	–	(213,478)	(213,478)
<b>At 31 March 2017</b>	<u>51,525</u>	<u>218,164</u>	<u>269,689</u>
<b>Depreciation</b>			
At 1 April 2016	43,653	371,428	415,081
Charge for the year	1,874	27,718	29,592
Disposals	–	(212,611)	(212,611)
<b>At 31 March 2017</b>	<u>45,527</u>	<u>186,535</u>	<u>232,062</u>
<b>Carrying amount</b>			
<b>At 31 March 2017</b>	<u>5,998</u>	<u>31,629</u>	<u>37,627</u>
At 31 March 2016	<u>7,872</u>	<u>51,567</u>	<u>59,439</u>

#### 18. Investments

	Shares in group undertakings £
<b>Cost or valuation</b>	
<b>At 1 April 2016 and 31 March 2017</b>	<u>1</u>
<b>Impairment</b>	
<b>At 1 April 2016 and 31 March 2017</b>	<u>–</u>
<b>Carrying amount</b>	
<b>At 31 March 2017</b>	<u>1</u>
At 31 March 2016	<u>1</u>

All investments shown above are held at valuation.

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

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

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##### 19. Debtors

	<b>2017</b>	2016
	<b>£</b>	£
Trade debtors	66,105	237,048
Prepayments and accrued income	69,356	99,589
Other debtors	128	–
	<u>135,589</u>	<u>336,637</u>

##### 20. Creditors: Amounts falling due within one year

	<b>2017</b>	2016
	<b>£</b>	£
Trade creditors	47,972	82,513
Amounts owed to group undertakings	1,055	–
Accruals and deferred income	363,045	342,518
Social security and other taxes	100,708	108,666
Other creditors	10,460	18,287
	<u>523,240</u>	<u>551,984</u>

##### 21. Deferred income

	<b>2017</b>	2016
	<b>£</b>	£
At 1 April 2016	328,689	302,933
Amount released to income	(328,689)	(302,933)
Amount deferred in year	348,600	328,689
<b>At 31 March 2017</b>	<u>348,600</u>	<u>328,689</u>

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

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2016	Income	Expenditure	Transfers	At 31 Mar 2017
	£	£	£	£	£
General funds	216,864	2,033,582	(2,168,563)	(70,349)	11,534
Staff and Rent Liability Reserve	180,646	—	(13,030)	78,855	246,471
	<u>397,510</u>	<u>2,033,582</u>	<u>(2,181,593)</u>	<u>8,506</u>	<u>258,005</u>

##### Unrestricted funds - year ended 31 March 2016

	At 1 Apr 2016	Income	Expenditure	Transfers	At 31 Mar 2016
	£	£	£	£	
General funds	330,111	2,086,364	(2,236,668)	(37,057)	216,864
Staff and Rent Liability Reserve	178,976	—	(39,224)	40,894	180,646
Seed Money	35,724	—	—	(35,724)	—
	<u>544,811</u>	<u>2,086,364</u>	<u>(2,275,892)</u>	<u>(31,887)</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 had previously set aside further funds to assist member groups with start up project costs (Seed Money grants).



# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 22. Analysis of charitable funds *(continued)*

##### Restricted funds

##### Year ended 31 March 2017

	At 1 Apr 2016 £	Income £	Expenditure £	Transfers £	At 31 Mar 2017
Project Youth Forum	—	9,000	(7,891)	(1,109)	—
Skills for Care	—	10,624	(9,080)	(1,544)	—
Moving Forward	—	18,000	(15,048)	(2,952)	—
Disability Rights UK	13,514	(4,895)	(5,718)	(2,901)	—
	<u>13,514</u>	<u>32,729</u>	<u>(37,737)</u>	<u>(8,506)</u>	<u>—</u>

##### Year ended 31 March 2016

	At 1 Apr 2015 £	Income £	Expenditure £	Transfers £	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 was received from Norfolk County Council to continue the youth project given the title 'Don't Dis Me I'm Able', this funding supported the salaries of a part-time project manager, a part-time youth worker and part-time administrator. The grant received also funded general running expenses, training, travel and overheads until the project ended in May 2016.

Skills for Care - The purpose of this project was the learning and development of personal assistants and the people who employ them.

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

Disability Rights UK - This was 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

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

#### 23. Analysis of net assets between funds

##### As at 31 March 2017

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Total £
<b>Unrestricted Income Funds</b>				
Designated Funds	–	–	246,471	246,471
General Funds	37,627	1	(26,094)	11,534
	<u>37,627</u>	<u>1</u>	<u>220,377</u>	<u>258,005</u>
<b>Total Funds</b>	<u>37,627</u>	<u>1</u>	<u>220,377</u>	<u>258,005</u>

##### As at 31 March 2016

	Tangible fixed assets £	Investments £	Net current assets £	Total £
<b>Restricted Income Funds</b>				
Disability Rights UK	–	–	13,514	13,514
<b>Unrestricted Income Funds</b>				
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>
<b>Total Funds</b>	<u>59,439</u>	<u>1</u>	<u>351,584</u>	<u>411,024</u>

#### 24. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2017 £	2016 £
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors (note 19)	66,105	237,048
Other debtors (note 19)	128	–
Accrued income (note 19)	19,754	53,182
	<u>85,987</u>	<u>290,230</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2017

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#### 24. Financial instruments *(continued)*

	2017 £	2016 £
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors (note 20)	47,972	82,513
Other creditors (note 20)	10,460	18,287
Accruals (note 20)	14,445	13,829
	<u>72,877</u>	<u>114,629</u>

#### 25. Cash generated from operations

	2017 £	2016 £
Net expenditure	(153,019)	(207,656)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	29,592	32,344
Other interest receivable and similar income	(43,515)	(54,033)
Loss on disposal of tangible fixed assets	792	–
<i>Changes in:</i>		
Trade and other debtors	201,048	218,059
Trade and other creditors	(28,744)	(9,435)
	<u>6,154</u>	<u>(20,721)</u>

#### 26. Operating lease commitments

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

	2017 £	2016 £
Between 2 - 5 years	<u>363,750</u>	<u>460,750</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2017

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#### 27. Related parties

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

	2017 £	2016 £
Income received on behalf of the subsidiary undertaking	1,055	–
Balance due from subsidiary undertaking at the year end	16,041	17,096
Less:		
Provision against balance owed by subsidiary undertaking	(17,096)	(17,096)

#### 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:

	2017 £	2016 £
Balance at 4 April 2016	7,079,030	7,823,511
Receipts from Social Services	20,422,415	21,883,617
Service user payments	(21,709,623)	(22,628,098)
Balance at 2 April 2017	<u>5,791,822</u>	<u>7,079,030</u>

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

	2017 £	2016 £
Balance at 28 March 2016	2,040,574	2,065,304
Receipts from Social Services	8,837,694	7,817,429
Service user payments	(8,205,706)	(7,842,159)
Balance at 26 March 2017	<u>2,672,562</u>	<u>2,040,574</u>