

DISABILITY ACTION YORKSHIRE
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018



A company limited by guarantee

Company Registration No 3013324
Registered Charity No 1044373



From Our Chair – Neil Revely

This year Disability Action Yorkshire has celebrated its 80th anniversary, and what an achievement that is at a time when so many charities are struggling for survival. In 1937 our founder, Reg Broomhead, wanted to create 'an environment which would allow people with physical disabilities to live a full and active life' – I sincerely hope that he would have been pleased to see where the charity is eighty years hence.

I am sure that Reg would be amazed at the advances in technology that have impacted the lives of disabled people, I don't expect that he would ever have imagined that people would be able to open a door at the touch of a button never mind that cars could operate themselves!

Whilst we have moved on considerably from the 1930's it is a fact that disabled people still face unnecessary challenges in all areas of their lives and we are committed to doing all that we can to change this.

We want an equal life and equal access for everyone, it's quite simple, but still seems a very long way off. Our future strategy is based on this principle and everyone in the organisation is committed to playing their part to making it a reality.

Our vision is a key in our day to day operations and I thank my fellow trustees for their part in creating that vision as well as for their ongoing support, the leadership team and staff for all they do every day to make that vision a reality, our volunteers who are so crucial in enabling us to do what we do to deliver the vision and Reg Broomhead, without whose vision 80 years ago we would not be here today.





From Our Chief Executive – Jackie Snape

As Neil said, we have just celebrated our 80th anniversary and we did it in style! The culmination was an amazing party attended by customers, staff, trustees, volunteers and supporters, it was a fantastic night and one that will be remembered for a long time.



It was not without its challenges though. We were unable to book taxis for 20 wheelchair users to attend the party and finding a venue that had adequate accessible toilet facilities was difficult, but we did it and did it in style. It would have been great if we hadn't had to spend so much time on thinking about accessibility and more time on thinking about the table decorations, but we are still not at the point where access is a given.

It was a salutary reminder that disabled people still face barriers in all kinds of areas every day. Let's hope that when we reach our next milestone in 2027 those barriers are greatly reduced and inclusion is an everyday reality.



OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

The Trustees on 15 October 2018 were:

Chair

Neil Revely

Vice Chairs

Howard Marshall (resigned 1 December 2017)

Andrew Newton

Elected Members

Susan Grace

Noel Moriarty

Mike Patterson

Andrew Glen

Alison Craggs

Susan Papworth (from 26 July 2018)

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)

Neil Gallagher

(4 September 2017 – 26 April 2018)

(Finance)

Andrew Hillcoat (from 9 April 2018)

(Finance)



OFFICERS AND PROFESSIONAL ADVISERS

REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS

Unit i4A Hornbeam Park Oval
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E-mail: admin@da-y.org.uk
Website: www.da-y.org.uk

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HG2 8NB

BANKERS

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Kings Hill, West Malling
Kent, ME19 4JQ

INVESTMENT ADVISERS

Gore Browne Investment Management
2 Victoria Ave,
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 2018

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2018 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.
- We will operate at the leading edge while retaining excellence in the traditional.
- 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.

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.



Report of the trustees for the year ending March 2018 (continued)

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 support disabled people to live independently.
- The provision of training in employability skills and personal development for disabled people which is linked to a social enterprise.
- The provision of holiday accommodation for families with a disabled member.
- Using our voice in ensuring that disabled people have equal access to services, homes, work and fulfilled lives.
- 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 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.

How many people have benefited from our services during the year

	2016/17	2017/18
34 Claro Road	21	21
Training	50	57
Community services including buddying	4	3
Holiday Lodge	116	143
Inclusion events	10	60+



Report of the trustees for the year ending March 2018 (continued)

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.

We are committed to listening to the views of our customers, which we do through satisfaction surveys, customer meetings and trustee and chief executive visits. We know, through these conversations, that many of our customers aspire to live in their own homes and this changing from a residential care to a supported housing model that features heavily in our future plans.

Training

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

Learners come to us through various pathways. Some come to us directly and other are on a personal learning pathway commissioned by North Yorkshire County Council. This year we have developed our job coaching offer and have supported learners on supported internships as well as on community placements.

We pride ourselves on providing a bespoke service to every individual who comes through our door, everyone has a different aspiration and we find unique ways to help them meet their goals – with good results.

Our training is linked to our social enterprise which is a furniture warehouse. Here learners gain skills in a number of areas including customer service and furniture restoration. The warehouse is open to the general public and is a very well used community resource.



Report of the trustees for the year ending March 2018 (continued)

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, has grown in popularity again this year.

Guests 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. We receive consistently good feedback, with a high level of return bookings.

Community Services

We have not made as much progress in this department as we would have wished, mainly due to recruitment issues, which is a national problem in the health and social care sector.

We are making strong inroads into the development of this service and are optimistic that over the next 12 months we will be delivering more services within the local community.

Inclusivity & Diversity

This is an area which we have developed greatly over the year. In June 2017 we held an exhibition of technology which could enhance the lives of disabled people, this was very well attended with very positive feedback and is something we will be building on in the future.



Report of the trustees for the year ending March 2018 (continued)

Future Plans

Our future plans remain focused on three key areas:

- Solution finding.
- Equality.
- Accessibility.

Our strategy is based on the three areas:

- Ensuring all of our buildings and facilities are inclusive and accessible.
- We will identify partners who share our ethos and work with them to provide suitable accommodation for disabled people wishing to live independently.
- We will maintain and develop our holiday accommodation offering.

Facilitating solutions for disabled people whatever their aspiration

- We will change our model of service from residential care to supported living.
- We will develop our specialist personal assistant service.
- We will seek to use technology to support the aspirations of disabled people.

Influencing wider society in ensuring an equal life for disabled people

- We will listen to disabled people and together take action to improve environment, access and attitudes.

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 2018 (continued)

Appointment of Trustees

Members of the Board of Trustees are appointed by members of the charity at the Annual General Meeting. Retiring trustees may, if willing to act, offer themselves 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 2017 Annual General Meeting, Howard Marshall having served a maximum of 3 consecutive 3 year terms retired from the Board of Trustees. Trustees noted their considerable thanks to Howard.

Andrew Glen and Andrew Newton retired by rotation and, being eligible, offered themselves for re-election and were duly appointed.

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 with trustees paying due regard to the trustee board reflecting 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 Welcome Pack for New Trustees.
- 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 3. Their responsibilities are set out on page 16.

Organisation

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



Report of the trustees for the year ending March 2018 (continued)

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 four 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.



Report of the trustees for the year ending March 2018 (continued)

FINANCIAL REVIEW

The charity has ended the year with a small deficit of £77,894. The main reasons for this have been vacancies at 34 Claro Road which we have been unable to fill due to changed demands, recruitment difficulties leading to a delayed start in community based work and reduced fundraising. Actions have been put in place to reduce or remove the deficit in the following year.

Income from charitable activities totalled £1,037,830 compared to £1,026,843 in the previous year. The cost of generating this is £1,110,312, which is an increase in overall costs of £10,139 and is in line with the increase in income.

34 Claro Road has again seen a stable year which is consistent with last year's figures, generating income of £802,495 and expenses of £749,748, with an inclusion of £93,062 of support costs.

The Training department, which includes the furniture sales warehouse, has seen a sustained increase in its income to £196,022 with expenses of £296,812. This includes £116,329 of support costs. This means that this year, excluding support costs, the department has made a small surplus.

The holiday accommodation increased income from £16,281 to £18,071 and costs have decreased from £29,207 to £26,071. Interest in the accommodation remains high and bookings continue to increase.

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 decreased over the year from £94,745 to £28,836. This has been mainly due to internal capacity and a lack of opportunities linked to the charities beneficiary group.

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 2018 (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 £2,513,120 of which £87,695 are held for restricted purposes and £1,927,133 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 £498,292 of which £242,441 is held in net current assets. Three months' expenditure is expected to equate to approximately £275,000 over the coming year. The trustees are satisfied that the level of reserves is appropriate to the future plans of the organisation.



Report of the trustees for the year ending March 2018 (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 slightly from £220,956 to £221,546 during the course of the year. After allowing for additions and disposals to investments the increase in value is approximately 3%.

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.



Report of the trustees for the year ending March 2018 (continued)

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.

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 47 staff which is an average of 45 staff compared with an average of 38 staff last year.

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.

AUDITORS

HPH Chartered Accountants were appointed at the Annual General Meeting.



Report of the trustees for the year ending March 2018 (continued)

Trustee's responsibility 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).

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:

- 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.



Report of the trustees for the year ending March 2018 (continued)

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 trustees 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 15 October 2018 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 approval.

Independent Auditor's Report to the Members of Disability Action Yorkshire

Opinion

We have audited the financial statements of Disability Action Yorkshire for the year ended 31 March 2018 which comprise the Statement of Financial Activities, Balance Sheet, Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2018 and of its incoming resources and application of resources 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of Disability Action Yorkshire

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Members of Disability Action Yorkshire

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

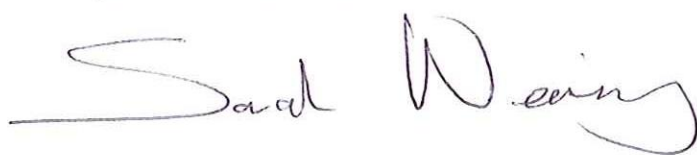
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

13 Hornbeam Square South
Harrogate
HG2 8NB

15 October 2018

DISABILITY ACTION YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) Year ended 31 March 2018

		Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
INCOME FROM:					
Donations and Legacies	2	12,111	16,725	28,836	94,745
Royalty Income		15,721	-	15,721	32,603
Investments	3	4,310	-	4,310	5,071
Charitable Activities	4	1,034,885	2,945	1,037,830	1,026,843
TOTAL INCOME		<u>1,067,027</u>	<u>19,670</u>	<u>1,086,697</u>	<u>1,159,262</u>
EXPENDITURE ON:					
Raising Funds	6	55,437	-	55,437	59,533
Charitable Activities	5	1,069,633	40,680	1,110,313	1,100,173
TOTAL EXPENDITURE		<u>1,125,070</u>	<u>40,680</u>	<u>1,165,750</u>	<u>1,159,706</u>
Net Income/(Expenditure)		(58,043)	(21,010)	(79,053)	(444)
Gains and Losses on Investments					
- Realised	12	(141)	-	(141)	58
- Unrealised	12	1,300	-	1,300	20,603
NET MOVEMENT IN FUNDS		<u>(56,884)</u>	<u>(21,010)</u>	<u>(77,894)</u>	<u>20,217</u>
Balance Brought Forward at 1 April 2017		2,482,309	108,705	2,591,014	2,570,797
Balance Carried Forward at 31 March 2018		<u>2,425,425</u>	<u>87,695</u>	<u>2,513,120</u>	<u>2,591,014</u>

The notes on pages 24 to 37 form part of the accounts.

DISABILITY ACTION YORKSHIRE

BALANCE SHEET

31 March 2018

Company registration number: 3013324

	Note	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10		1,995,330		2,055,990
Intangible Assets	11		34,305		43,305
Investments	12		<u>221,546</u>		<u>220,956</u>
			2,251,181		2,320,251
CURRENT ASSETS					
Debtors	13	106,701		131,319	
Cash at Bank and in Hand		<u>226,263</u>		<u>222,462</u>	
		332,964		353,781	
LIABILITIES: CREDITORS: Amounts falling due within one year	14	<u>71,025</u>		<u>83,018</u>	
NET CURRENT ASSETS			261,939		270,763
TOTAL NET ASSETS			<u><u>2,513,120</u></u>		<u><u>2,591,014</u></u>
FUNDS					
Restricted Funds	17,18		87,695		108,705
Unrestricted Funds					
- Designated Funds	15,18		1,927,133		1,969,340
- Undesignated Funds	16,18		498,292		512,969
TOTAL FUNDS			<u><u>2,513,120</u></u>		<u><u>2,591,014</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 24 to 37 form part of the accounts.

These financial statements were approved by the trustees on 15 October 2018

Signed on behalf of the trustees



Alison Craggs

DISABILITY ACTION YORKSHIRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2018

	2018		2017	
	£	£	£	£
Net cash provided by/(used in) operating activities (Note 22)		7,481		84,011
Cash flow from investing activities:				
Purchase of tangible fixed assets	(4,249)		(30,788)	
Purchase of investments	(14,290)		(39,603)	
Proceeds from sale of investments	14,859		33,051	
Net cash used in investing activities		(3,680)		(37,340)
Change in cash and cash equivalents in the year		3,801		46,671
Cash and cash equivalents at beginning of the year		222,462		175,791
Cash and cash equivalents at end of the year		<u>£226,263</u>		<u>£222,462</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

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 15 October 2018.

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 2018

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 2018

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 2018

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 2018

2. DONATIONS AND LEGACIES	2018 £	2017 £
Restricted Donations and Grants		
Geekathon	826	
West Riding Masonic - Virtual Reality Headsets	2,000	
Midnight Walk	513	
Talacre Beach Golf Society	3,665	
NY Police Property Fund	300	
Mystery Shopper NYCC	1,650	
Local Sustainability Fund	6,680	
Harrogate Borough Council	376	
Donations restricted to Claro Road	20	
Donations restricted to Training Enterprise	30	
Big Lottery Celebrate - 80th Birthday Celebrations	665	
	<u>16,725</u>	<u>49,567</u>
Unrestricted Donations and Grants		
David Middleton	100	
Ladies lunch	600	
Contract Natural Gas	306	
C M Parker	750	
Swindon Charitable Trust	300	
J.M. & D. Hall	500	
Weston Trust	2,000	
Fenton Trust	4,000	
SS & A Architects Sponsored Bicycle Ride	2,300	
Charles Brotherton Trust	225	
C P Thackwray Charitable Trust	420	
E Griggs	1,000	
General Donations	888	
	<u>13,389</u>	<u>20,178</u>
Legacies		
Mr Bryan	<u>(1,278)</u>	<u>25,000</u>
TOTAL DONATIONS AND LEGACIES	<u><u>28,836</u></u>	<u><u>94,745</u></u>

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 2018

3. INVESTMENT INCOME

Investment Income	2018 £	2017 £
UK Listed Investments	2,973	3,951
Short Term Deposits	1,337	1,120
	<u>4,310</u>	<u>5,071</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	34 Claro Road £	Training Enterprise £	Holiday Lodge £	Generating Funds £	2018 £	2017 £
Customer Fees	799,550	143,594	-	-	943,144	880,785
Sales of Furniture (incl Gift Aid)	-	50,882	-	-	50,882	65,981
Holiday Lettings	-	-	18,071	-	18,071	16,281
DBS Umbrella	-	-	-	12,665	12,665	16,974
Training Room	-	-	-	8,130	8,130	6,408
Project Funding inc LSF	2,945	-	-	-	2,945	37,460
Miscellaneous	-	1,546	-	447	1,993	2,954
	<u>802,495</u>	<u>196,022</u>	<u>18,071</u>	<u>21,242</u>	<u>1,037,830</u>	<u>1,026,843</u>

Income from continuing charitable activities was £1,037,830 (2017: £1,026,843) of which £1,034,885 was unrestricted (2017: £992,119) and £19,670 was restricted (2017: £34,724).

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS Year ended 31 March 2018

5a. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	34 Claro Road £	Training Enterprise £	Holiday Lodge £	Raising Funds £	2018 £	2017 £
Lease	-	40,792	-	-	40,792	42,330
Utilities and Council Tax	18,848	-	1,792	-	20,640	26,683
Postage and Stationery	339	94	-	-	433	308
Advertising	1,650	1,650	-	-	3,300	5,327
Telecommunications and IT	7,507	402	-	-	7,909	8,469
Registration & Subscription Fees	4,830	697	1,496	-	7,023	5,255
Vehicle costs	3,676	3,290	-	-	6,966	4,983
Repairs and Renewals	25,529	599	-	-	26,128	12,821
Maintenance	13,945	-	5,242	-	19,187	15,402
Staff Costs	505,356	127,249	-	-	632,605	660,852
Miscellaneous Inc. Legal Fees & Fundraising	166	-	533	17,170	17,869	9,428
Medical Supplies and Equipment	5,454	305	-	-	5,759	4,049
DBS Umbrella Service	-	-	-	8,879	8,879	12,562
Training Room	-	-	-	-	-	-
Insurance	5,509	-	1,416	-	6,925	6,925
Service User Food & Training	20,839	-	-	-	20,839	19,353
Warehouse Costs	-	1,168	-	-	1,168	1,588
Trainee Costs	-	1,669	-	-	1,669	551
Commission Paid to Customers	-	100	-	-	100	744
Depreciation	43,038	2,469	3,959	-	49,466	61,580
(Profit)/Loss on Disposal of Fixed Assets	-	-	-	-	-	(4,358)
	<u>656,686</u>	<u>180,484</u>	<u>14,438</u>	<u>26,049</u>	<u>877,657</u>	<u>894,852</u>
Support Costs (note 5b)	<u>93,062</u>	<u>116,328</u>	<u>11,633</u>	<u>11,633</u>	<u>232,656</u>	<u>205,321</u>
	<u>749,748</u>	<u>296,812</u>	<u>26,071</u>	<u>37,682</u>	<u>1,110,313</u>	<u>1,100,173</u>

Expenditure on continuing charitable activities was £1,110,312 (2017: £1,100,173) of which £1,069,632 was unrestricted (2017: £1,021,414) and £40,680 was restricted (2017: £78,759).

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

5b. RESOURCES EXPENDED - CHARITABLE ACTIVITIES (continued)

	Support	Fundraising & Development	2018	2017
	£	£	£	£
Staff Costs	124,189	41,374	165,563	115,942
Rent	20,088	-	20,088	20,638
Utilities and Council Tax	8,830	-	8,830	12,057
Insurance	2,472	-	2,472	2,462
Office and Marketing Costs	8,028	2,108	10,136	6,181
Telecommunications and IT	11,942	-	11,942	30,128
Professional Fees	13,366	-	13,366	23,731
Repairs and Renewals	2,935	-	2,935	1,880
Bank and Investment Fees	4,605	-	4,605	2,966
Maintenance	8,662	-	8,662	9,010
Vehicle	1,542	-	1,542	1,544
Royalties	-	2,955	2,955	7,466
Depreciation	15,442	9,000	24,442	21,530
Governance (Note 7)	8,802	-	8,802	8,635
Miscellaneous Costs	1,753	-	1,753	684
	<u>232,656</u>	<u>55,437</u>	<u>288,093</u>	<u>264,854</u>
2017 Total	<u>205,321</u>	<u>59,533</u>		

6. COSTS OF RAISING FUNDS

Staff Costs	41,374	13,095
Royalties	2,955	7,466
General Fundraising Costs	11,108	38,972
	<u>55,437</u>	<u>59,533</u>

7. GOVERNANCE COSTS

Auditors' Remuneration - Audit	4,977	4,600
Payroll fees	1,787	1,521
Accountancy Fees and Other Services	13	13
Insurance	2,025	2,029
Trustee Expenses	-	312
Legal Fees	-	6
General Trustee Costs	-	154
	<u>8,802</u>	<u>8,635</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

8. EMPLOYEE INFORMATION

	2018 no.	2017 no.
Average number of persons employed (head count)		
Head Office	5	3
34 Claro Road	28	24
Training Enterprise	11	8
Fundraising	1	0
No Limits	0	3
	<u>45</u>	<u>38</u>

	2018 £	2017 £
Staff costs during the year		
Salaries	717,278	684,977
Social Security Costs	52,580	61,000
Pension Costs	14,969	15,413
Life Assurance Scheme	2,392	2,224
Health Insurance	3,466	2,824
Training	3,361	7,525
Recruitment	863	1,260
Other Staff Costs	3,259	1,571
	<u>798,168</u>	<u>776,794</u>

No employees earned over £60,000 in the year. (2017 - 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.

	2018 £	2017 £
Aggregate Salaries	202,029	180,397
Aggregate Pensions	4,353	5,019
Aggregate Health Insurance	3,161	2,823
Total Remuneration	<u>209,543</u>	<u>188,239</u>

9. TRUSTEE TRANSACTIONS

No remuneration or expenses were paid to any of the Trustees during the year.

The travel expenses of £230 were reimbursed to one trustee in 2017.

There were no other related party transactions during the year.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

10. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Claro Road & Holiday Lodge £	Plant, Machinery & Equipment £
Cost			
Balance at 1 April 2017	2,903,799	2,318,319	585,480
Additions	4,249	-	4,249
Disposals	(33,975)	-	(33,975)
Balance at 31 March 2018	<u>2,874,073</u>	<u>2,318,319</u>	<u>555,754</u>
Depreciation			
Balance at 1 April 2017	847,809	363,398	484,411
Charge for the Year	64,840	37,536	27,304
Eliminated on Disposal	(33,906)	-	(33,906)
Balance at 31 March 2018	<u>878,743</u>	<u>400,934</u>	<u>477,809</u>
Net Book Value			
At 31 March 2018	<u>1,995,330</u>	<u>1,917,385</u>	<u>77,945</u>
At 31 March 2017	<u>2,055,990</u>	<u>1,954,921</u>	<u>101,069</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 2017 and 31 March 2018	<u>180,150</u>
Amortisation	
Balance as at 1 April 2017	136,845
Charge in the year	9,000
Balance as at 31 March 2018	<u>145,845</u>
Net Book Value	
As at 31 March 2018	<u>34,305</u>
As at 31 March 2017	<u>43,305</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

12. FIXED ASSET INVESTMENTS

	2018		2017	
	£	£	£	£
Total Investments				
Market value at 1 April 2017		220,956		193,801
Additions bought at cost	14,290		39,603	
Disposals	<u>(14,859)</u>		<u>(33,109)</u>	
Cash difference on movements within portfolio		(569)		6,494
Change in market value - realised		(141)		58
- unrealised		1,300		20,603
Market Value at 31 March 2018		<u>221,546</u>		<u>220,956</u>
Historic Cost at 31 March 2018		<u>200,580</u>		<u>200,389</u>

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

Analysis of Investments

The investments held at 31 March 2018 fall into the following categories:

	2018	2017
	£	£
Listed Investments		
UK - Fixed Interest	39,832	41,154
UK - Managed Funds	181,714	179,802
Total Market Value	<u>221,546</u>	<u>220,956</u>

13. DEBTORS

Trade Debtors	41,143	42,919
Other Debtors	773	-
Prepayments	37,746	38,836
Accrued Income	27,039	49,564
	<u>106,701</u>	<u>131,319</u>

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

	2018 £	2017 £
14. LIABILITIES: CREDITORS: Amounts falling due within one year		
Trade Creditors	26,226	49,972
Taxation and Social Security	11,446	-
Other Creditors	2,691	1,119
Accruals	18,341	20,987
Deferred Income	12,321	10,940
	<u>71,025</u>	<u>83,018</u>

Deferred Income:

Deferred Income at 1 April 2017	10,940
Resources deferred in the year	12,321
Amounts released from the previous year	(10,940)
Deferred Income at 31 March 2018	<u>12,321</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 2017 £	Additions/ Income £	Depreciation/ Expenditure £	Balance at 31 March 2018 £
Fixed Assets	1,794,726	4,249	(42,763)	1,756,212
Training Enterprise	300	-	(96)	204
Holiday Lodge	174,314	-	(3,597)	170,717
	<u>1,969,340</u>	<u>4,249</u>	<u>(46,456)</u>	<u>1,927,133</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 £498,292 (2017 - £512,969) of which £242,441 (2017 - £248,408) 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 2018

17. RESTRICTED FUNDS

	Balance at 1 April 2017	Income	Expenditure	Balance at 31 March 2018
	£	£	£	£
34 Claro Road	38,889	7,023	(6,016)	39,896
Training Enterprise	9,303	1,980	(2,934)	8,349
Holiday Lodge	5,920	-	(362)	5,558
Generating Funds Inc. LSF	54,593	10,667	(31,368)	33,892
	<u>108,705</u>	<u>19,670</u>	<u>(40,680)</u>	<u>87,695</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		Restricted	Total
	Undesignated	Designated		
	£	£	£	£
Fixed Assets				
Tangible Assets	-	1,924,730	70,600	1,995,330
Intangible Assets	34,305	-	-	34,305
Investments	221,546	-	-	221,546
Current Assets	313,466	2,403	17,095	332,964
Current Liabilities	(71,025)	-	-	(71,025)
	<u>498,292</u>	<u>1,927,133</u>	<u>87,695</u>	<u>2,513,120</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 19 (20 - 2017) members of the company at 31 March 2018.

DISABILITY ACTION YORKSHIRE

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

20. OTHER FINANCIAL COMMITMENTS

At 31 March 2018 the Charity had commitments in respect of land and buildings as follows:

Non-cancellable operating leases expiring:	2018	2017
	£	£
Minimum lease payments within 12 months	60,000	60,000
Minimum lease payments within two to five years	25,000	85,000
Minimum lease payments beyond five years	-	-
	<u>85,000</u>	<u>145,000</u>

The operating lease is for the 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

	2018	2017
	£	£
Net income/(expenditure) for the reporting period	(77,894)	20,217
Adjustments for:		
Depreciation of tangible fixed assets	64,840	74,110
Amortisation on intangible fixed assets	9,000	9,000
Loss on disposals of fixed assets	69	1,734
(Gain)/loss on investments	(1,159)	(20,545)
Decrease/(increase) in debtors	24,618	(37,922)
Increase/(decrease) in creditors	(11,993)	37,417
Net cash provided by (used in) operating activities	<u>7,481</u>	<u>84,011</u>
Analysis		
Cash in hand	226,263	222,462
Total cash and cash equivalents	<u>226,263</u>	<u>222,462</u>