

**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 2018**

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

## **Company Limited by Guarantee**

### **Financial statements**

**Year ended 31 March 2018**

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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 2018

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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 2018.

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).

#### 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)  
Daniel Barrett  
Fraser Bowe (appointed 11 December 2017)  
Cathy Combs (resigned 1 June 2017)  
Rick Cotton (resigned 15 January 2018)  
Thomas Fadden  
Martin Fleming (resigned 15 January 2018)  
Penny Holden (resigned 31 December 2017)  
Kevin James  
Shaun McGarry  
Catherine Meijer (resigned 31 July 2018)  
Tom Shakespeare (resigned 24 September 2018)  
Martin Symons (resigned 13 October 2018)  
Kate Wyatt

# 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 2018

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<b>Auditor</b>	Lovewell Blake LLP Chartered accountants & statutory auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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<b>Bankers</b>	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
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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 2018

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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 was reviewed in 2016 and the strategic plan, which was approved by our trustees in November 2016, covers the period April 2017 to 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**, meaning people should be able to draw on others' expertise but not be controlled by them.
- There should be **nothing about us, without us**, meaning people who face disabling barriers 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 and we will be led by you and we will support others to recognise this expertise
Belief	We are principled and act in accordance with our belief in upholding the human rights of disabled people.
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 and 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 2018

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##### Objectives and activities *(continued)*

Dedicated                      We will keep going to make sure our customers, members and peers really do receive the best from us and from others

Honest                         We are transparent and straightforward in what we do

##### ***Our strategic aims***

The strategic aims have been reviewed 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 was developed between 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 other 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 2018

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##### **Achievements and performance**

Equal Lives values its Members and Member groups which are a vital part of our Organisation.

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.

We continue to work with our groups to provide the support they need to sustain and grow in what again was a difficult year.

We endeavour to promote our groups and their work through our e-bulletin, website and via Social Media, this year introducing Membership Mondays and a dedicated Membership blog on a Friday providing a range of topics, promotional opportunities as well as events, information and ways to get involved with our work and projects in our groups and actively work to support those wanting to set up new groups.

The development of Norfolk Disability Pride has also given our individual and group members the opportunity to work with us in the planning, promotion and delivery of the event, giving them opportunities to showcase their work in this planned to be yearly Norfolkwide event.

We endeavour to work with our groups to develop this support for the future in what is an ever changing climate and are also pleased to see that our groups are working together to support each other.

Our individual members have been involved too in:

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

Going forward we are looking at how we can improve opportunities for our individual members to get together by providing a range of social and informal sessions as well as the more formal opportunities enabling them to benefit from getting to know others, offer and receive peer support and have the opportunity for us to get to know our members better, which will again mean that we are able to develop our services, support and activities so that they are what are members want.

##### **Independent Living Services**

The services we provide across Norfolk and Suffolk are there to support adults and children who receive funding from their local authority, clinical commissioning group or pay for support from their own funds. The services are designed to promote independence, choice and control.

##### **Support planning**

Support planning services in both counties have dropped dramatically, in Norfolk these services are provided in house by both the local authority and the CCG's. In Suffolk support plans are being produced for some of the CCG's and although the numbers are low the feedback from both NHS staff and service users is really positive.

# 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 2018

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#### **Achievements and performance *(continued)***

##### **Payroll**

The payroll service has maintained its level of customers and although numbers are not increasing quickly this is mainly down to the fact that Direct Payments set ups in Norfolk and Suffolk are quite low for employers. The payroll team are however still processing over 1,800 payrolls each month.

##### **Supported Accounts**

This service has been through the biggest change this year, Norfolk County Council has taken this service in house which resulted in dramatic change in working practice for us and a big change for our customers. We are still providing supported accounts for people in receipt of a Personal Health Budget or are funded by Suffolk County Council. At present we hold funds for over 600 Suffolk residents.

##### **Employment support services in Norfolk**

We have provided employment support to over 500 people who either receive a Direct Payment or Personal Health Budget. One of the team has stated their HR CIPD training which will be completed in 2018/2019.

##### **PA Register**

The PA register is still being accessed by both PA's looking for work and employers who have vacancies they need to fill. Recruitment in general across the care sector is proving difficult but the PA register is proving to be a useful tool and something we would like to expand.

##### **Suffolk Independent Living**

The Suffolk service continues to provide employment advice and support services to over 550 individual employers, as with the Norfolk service recruitment of personal assistants for these employers is proving the hardest part of the service. In 2018/2019 we will be looking at ways to improve this, whilst recognising its national problem and working with the resources we have.

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

Our information, advice and advocacy services dealt with almost 5,500 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
- 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



# 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 2018

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##### **Achievements and performance** *(continued)*

- 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. 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 also provide advocacy services as needed to patients with complex needs at Cawston Park, dealing with issues such as access to treatment and support and attending meetings with them.

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. The most popular of these relate to Motability and the Blue Badge, and templates to help clients start an appeal for both ESA and PIP, and collectively these have been downloaded over 6,000 times this year alone.
- Continued with our telephone/web-based information, advice and support service for Personal Budget holders (up to June 2017 when it was transferred to ILS)
- Created a CSO team capable of providing 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 CSO's 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: Aylsham, Sheringham, Thetford and Wymondham, as well as at 3 venues in Norwich.

This year we have offered over 300 outreach sessions, and this is something we hope to expand in the coming year. Each session can offer advice to several clients. The number of sessions has dropped from the previous year because we have experienced difficulties in finding volunteers who can cover the west of the county, and therefore our Kings Lynn and Thetford outreach have been on hold for most of the 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 continue to prioritise where no other services and support is available, and concentrate on ensuring that we manage client expectations, focusing only on specific agreed 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 that we take on.

We continue to experience changes with volunteers in IAA, and although 8 have left (including 2 for a well-deserved retirement, and one who unfortunately died), we have also welcomed 14 new people to our volunteer team. We are actively training and supporting new volunteers and have developed new ways of promoting and recruiting via social media.

Changes in welfare benefit legislation (e.g. PIP descriptors and the roll-out of Universal Credit) and the closure of local services continues to have an impact on our benefit Appeals service. Although we continue to experience increases in this area of work (over 230 Appeals this year), we have been fortunate to recruit some excellent volunteers this year which has enabled us to better manage the workload. We continue to have a high success rate, which includes cases we have taken to the Upper Tribunal.

# 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 2018

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##### **Achievements and performance** *(continued)*

We could not provide such a comprehensive service without our volunteers, and we remain indebted to them. This year they have provided over 6,300 hours of volunteer time, we could not have managed without them and we are extremely grateful for their help.

##### **Appropriate Adult (AA) Service**

Appropriate Adults support and advise 'vulnerable adults' and juveniles (aged 10 - 17 years old) who have been detained in Police custody. This is a requirement of the Police and Criminal Evidence Act (PACE) 1984. Appropriate Adults have an important role to play in making sure that peoples' rights and entitlements are safeguarded, as well as providing support and reassurance at what can be a very distressing time.

This is a busy service that operates every day of the year between 08.30 and 23.00 hours. We currently cover all of the Police Investigation Centres (PICs) in Norfolk: Wymondham, Gt. Yarmouth, Aylsham and King's Lynn, and Bury St. Edmunds (at Bury providing AA's for people arrested in Norfolk only). Additionally from January 2017 we have provided an overnight service from 23.00 until 08.30 in Wymondham, Great Yarmouth and Aylsham PICs. After running this as a pilot we agreed with commissioners to exclude Aylsham PIC from February this year, as we were able to show that the numbers illustrated a poor value for money for commissioners.

From April 2017 - March 2018 we attended on 1,771 occasions to support 'vulnerable adults' and 1,193 occasions for juveniles. This represents an almost 20% increase on the previous year. 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 offices, 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 60 and 80 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 66 Appropriate Adults have gained accreditation with our service. Other activities we have provided are:

- Two conferences, one in May and one in October. These were well attended with a variety of speakers including the Senior Coroner, YOT talking about County Lines, the Matthew Project and a Police Inspector
- Three rounds of training for new Appropriate Adults
- Mental Health/ Learning Disability awareness training
- The role of Solicitors and Custody Officers
- Data Protection Act training
- Child and Adult safeguarding training

We have 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 helped to develop the national training pack for Appropriate Adult providers, and worked closely with NAAN on plans to offer the accredited Gateway Qualifications Level 2 qualification nationally.

# **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 2018**

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##### **Financial review**

The board of Norfolk Coalition of Disabled People are reporting a surplus of £139,401 (2017: deficit of £153,019).

Income decreased by £99,449 and expenditure also decreased by £391,869 this financial year.

Despite bank interest rates remaining very low, our continued careful investment of cash generated £19,670 (2017: £43,515).

##### **Reserves policy**

Our reserves policy is reviewed annually. Our balance sheet as at 31 March 2018 shows reserves totalling £397,406, all of which were unrestricted. Designated funds of £290,829 form part of the unrestricted funds, these 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 £385,030 (2017: £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.

##### **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.

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

###### **Appointment of trustees**

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

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

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

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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#### Structure, governance and management *(continued)*

##### 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. Until the end of March 2018, a Chief Executive Officer (CEO), Mark Harrison, implemented policy and strategy, managed day-to-day affairs and reported to the Board. The CEO oversees the work of the various elements of the organisation.

##### General management

At the beginning of the year the CEO was supported by a Deputy CEO and a team of two senior managers who were responsible for specific services, activities and development of the organisation. This structure was reviewed as part of a wider staff consultation during February and March 2017. A new leadership structure came into place from May 2017.

##### Equality Statistics (Disability) as at 31 March 2018

According to the figures available, Equal Lives employed 47 people, excluding casual staff, as at the end of March 2018. Of these, employees identified in the following categories:

Identify as Disabled under the Equality Act:	20
Identify as Disabled under the Social Model:	17
Identify as having a Mental Health condition:	16

This equates to 55% of staff identify with experiencing one or more disabilities.

Notes:

Of the 47 employees, 26 identify with one or more of the above categories.

##### 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 2018**

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##### **Structure, governance and management *(continued)***

##### **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.

##### **Fundraising standards information**

Equal Lives do not participate in fundraising activities nor instruct anyone to act on our behalf in regards to fundraising. Therefore we do not have the need to monitor the fundraising activities and have not received any complaints in regards to fundraising.

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

We have agreed to provide Care Act advocacy in partnership with POHWER, 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. Cases would be referred to us by POHWER.

##### **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.

# 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 2018

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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 2015 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

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 13 October 2018 and signed on behalf of the board of trustees by:

Shaun McGarry  
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 2018**

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#### **Opinion**

We have audited the financial statements of Norfolk Coalition of Disabled People operating as Equal Lives (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 2018 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;
- 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 charity 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 charity'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.

# **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 2018**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 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**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



# **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 2018**

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#### **Responsibilities of trustees**

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, 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.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity 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](http://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 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.

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

18 December 2018

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

Year ended 31 March 2018

		2018		2017
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
<b>Income and endowments</b>				
Donations and legacies	5	7,199	7,199	15,830
Charitable activities	6	925,602	925,602	974,137
Other trading activities	7	1,011,726	1,011,726	1,026,319
Investment income	8	19,670	19,670	43,515
Other income	9	2,665	2,665	6,510
<b>Total income</b>		<u>1,966,862</u>	<u>1,966,862</u>	<u>2,066,311</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	10	(616,033)	(616,033)	(687,226)
Expenditure on charitable activities	11	(1,211,428)	(1,211,428)	(1,532,104)
<b>Total expenditure</b>		<u>(1,827,461)</u>	<u>(1,827,461)</u>	<u>(2,219,330)</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>139,401</u>	<u>139,401</u>	<u>(153,019)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		258,005	258,005	411,024
<b>Total funds carried forward</b>		<u>397,406</u>	<u>397,406</u>	<u>258,005</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 19 to 31 form part of these financial statements.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

### Balance sheet

31 March 2018

	Note	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible fixed assets	17		12,375		37,627
Investments	18		1		1
			<u>12,376</u>		<u>37,628</u>
<b>Current assets</b>					
Debtors	19	129,707		135,589	
Cash at bank and in hand		<u>609,682</u>		<u>608,028</u>	
		739,389		743,617	
<b>Creditors: Amounts falling due within one year</b>	20	<u>(354,359)</u>		<u>(523,240)</u>	
<b>Net current assets</b>			385,030		220,377
<b>Total assets less current liabilities</b>			<u>397,406</u>		<u>258,005</u>
<b>Net assets</b>			<u>397,406</u>		<u>258,005</u>
<b>Funds of the charity</b>					
Unrestricted funds			397,406		258,005
<b>Total charity funds</b>	23		<u>397,406</u>		<u>258,005</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 13 October 2018, and are signed on behalf of the board by:

Shaun McGarry  
Trustee

Company registration number: 04098341

The notes on pages 19 to 31 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 2018

	2018 £	2017 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	139,401	(153,019)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	25,252	29,592
Other interest receivable and similar income	(19,670)	(43,515)
Loss on disposal of tangible fixed assets	—	792
<i>Changes in:</i>		
Trade and other debtors	5,882	201,048
Trade and other creditors	(168,881)	(28,744)
Cash generated from operations	(18,016)	6,154
Interest received	19,670	43,515
Net cash from operating activities	<u>1,654</u>	<u>49,669</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	(8,647)
Proceeds from sale of tangible assets	—	75
Net cash used in investing activities	<u>—</u>	<u>(8,572)</u>
<b>Net increase in cash and cash equivalents</b>	1,654	41,097
<b>Cash and cash equivalents at beginning of year</b>	<u>608,028</u>	<u>566,931</u>
<b>Cash and cash equivalents at end of year</b>	<u>609,682</u>	<u>608,028</u>

The notes on pages 19 to 31 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 2018

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#### 1. General information

The charity is a public benefit entity and 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)) and the Companies Act 2006 and the Charities Act 2011.

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

#### 3. Accounting policies

##### (a) Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### (b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### (c) 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.

##### (d) 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.

##### (e) 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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

---

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

##### Fund accounting *(continued)*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

##### **(f) 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 charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **(g) 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.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

---

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

##### (h) 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.

##### (i) 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

##### (j) Investments

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

##### (k) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### (l) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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##### (m) 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.

##### (n) Redundancy

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the Charity are accounted for on an accruals basis and included within employee benefits.

#### 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 2018 £	Unrestricted Funds £	Total Funds 2017 £
<b>Donations</b>				
Donations	7,199	7,199	13,355	13,355
<b>Sponsorship</b>				
Sponsorship	—	—	2,475	2,475
	<u>7,199</u>	<u>7,199</u>	<u>15,830</u>	<u>15,830</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Children's Direct Payments	143,860	—	143,860
Appropriate Adult Service	134,036	—	134,036
Information Advice and Advocacy	626,232	—	626,232
Support Planning	5,325	—	5,325
Project Youth Forum	—	—	—
Community Insight and Engagement	16,149	—	16,149
Skills For Care	—	—	—
Other	—	—	—
	<u>925,602</u>	<u>—</u>	<u>925,602</u>



# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

Year ended 31 March 2018

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Children's Direct Payments	131,878	—	131,878
Appropriate Adult Service	122,100	—	122,100
Information Advice and Advocacy	655,214	—	655,214
Support Planning	10,819	—	10,819
Project Youth Forum	—	9,000	9,000
Community Insight and Engagement	21,150	13,105	34,255
Skills For Care	—	10,624	10,624
Other	247	—	247
	<u>941,408</u>	<u>32,729</u>	<u>974,137</u>

Included in charitable activities is Government funding of £802,705 (2017: £797,754).

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Payroll services - Suffolk	424,153	424,153	423,919	423,919
Payroll services - Norfolk	565,340	565,340	597,532	597,532
Sublet of offices	22,233	22,233	4,868	4,868
	<u>1,011,726</u>	<u>1,011,726</u>	<u>1,026,319</u>	<u>1,026,319</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Interest from bank accounts	<u>19,670</u>	<u>19,670</u>	<u>43,515</u>	<u>43,515</u>

#### 9. Other income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Miscellaneous income	<u>2,665</u>	<u>2,665</u>	<u>6,510</u>	<u>6,510</u>

#### 10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Payroll services - Suffolk	140,323	140,323	201,584	201,584
Payroll services - Norfolk	475,710	475,710	485,642	485,642
	<u>616,033</u>	<u>616,033</u>	<u>687,226</u>	<u>687,226</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

#### 11. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Specialist Services	50,587	59,559	110,146	243,138
Appropriate Adult Services	113,630	56,522	170,152	149,615
Information Advice and Advocacy	504,802	267,767	772,569	792,939
Project Youth Forum	—	—	—	11,497
Community Insight and Engagement	54,062	1,325	55,387	122,327
Membership	—	—	—	549
Delivery Support	51,811	1,529	53,340	150,300
Skills for Care	—	—	—	13,263
Other Projects	8,595	—	8,595	7,374
Governance costs	—	41,239	41,239	41,102
	<u>783,487</u>	<u>427,941</u>	<u>1,211,428</u>	<u>1,532,104</u>

Restricted charitable activities expenditure of £nil has been incurred in the current year (2017: £37,737).

#### Analysis of governance costs

	2018 £	2017 £
Staff costs	18,471	17,567
Office costs	8,540	5,232
Auditor's remuneration - audit	7,110	6,620
Auditor's remuneration - non audit	772	56
Legal and professional fees	370	1,432
Cost of meetings	955	1,747
Other administrative costs	4,726	6,776
AGM costs	295	1,672
	<u>41,239</u>	<u>41,102</u>

#### 12. Analysis of support costs

	Charitable Activities £	Governance £	Total Allocated £
Activity costs - Basis of allocation			
Staff costs - Funding level	277,387	14,599	291,986
Office costs - Staff costs	18,701	8,504	27,205
Computer costs - Funding level	38,114	2,005	40,119
Other administrative costs	42,003	2,212	44,215
Depreciation - Funding level	10,497	553	11,050
Direct costs	—	13,366	13,366
	<u>386,702</u>	<u>41,239</u>	<u>427,941</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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

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

	2018	2017
	£	£
Depreciation of tangible fixed assets	25,252	29,592
Fees payable for the audit of the financial statements	7,110	6,620
Auditor's remuneration - accountancy services	9,823	56
Auditor's remuneration - taxation services	—	575
Operating lease payments - property	91,859	96,641
Operating lease payments - other	<u>6,504</u>	<u>7,480</u>

#### 14. Staff costs

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

	2018	2017
	£	£
Wages and salaries	1,248,671	1,493,166
Social security costs	49,183	113,191
Employer contributions to pension plans	67,069	92,998
	<u>1,364,923</u>	<u>1,699,355</u>

The average head count of employees during the year was 70 (2017: 80). The average number of employees during the year is analysed as follows:

	2018	2017
	No.	No.
Specialist Services - Norfolk	16	21
Specialist Services - Suffolk	12	11
Business Support	7	9
Business Development	2	2
Appropriate Adults	11	4
Information Advice and Advocacy	17	23
Community Insight and Engagement	3	6
Delivery Support	<u>2</u>	<u>4</u>
	<u>70</u>	<u>80</u>

Wages and salaries include £148,145 (2017: £13,030) of redundancy and non-contractual termination payments.

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

#### Key Management Personnel

Key management personnel remuneration amounted to £305,822 (2017 - £216,254) in respect of nine employees (2017 - in respect of four employees). Following a consultation within the Charity the Management Team structure changed considerably, this resulted in redundancy payments which are reflected in the remuneration figure above.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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##### 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. Four trustees were re-imbursed for this expenditure at a cost of £417 (2017 - five trustees at a cost of £722).

##### 16. Transfers between funds

Transfers between the general reserve and the designated reserve for staff liabilities are made according to the numbers of staff employed and time served.

##### 17. Tangible fixed assets

	<b>Tenant's Improve- ments £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
<b>At 1 Apr 2017 and 31 Mar 2018</b>	<u>51,525</u>	<u>218,164</u>	<u>269,689</u>
<b>Depreciation</b>			
At 1 Apr 2017	45,527	186,535	232,062
Charge for the year	2,096	23,156	25,252
<b>At 31 Mar 2018</b>	<u>47,623</u>	<u>209,691</u>	<u>257,314</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2018</b>	<u>3,902</u>	<u>8,473</u>	<u>12,375</u>
At 31 Mar 2017	<u>5,998</u>	<u>31,629</u>	<u>37,627</u>

##### 18. Investments

	<b>Shares in group undertakings £</b>
<b>Cost or valuation</b>	
<b>At 1 Apr 2017 and 31 Mar 2018</b>	<u>1</u>
<b>Impairment</b>	
<b>At 1 Apr 2017 and 31 Mar 2018</b>	<u>—</u>
<b>Carrying amount</b>	
<b>At 31 Mar 2018</b>	<u>1</u>
At 31 Mar 2017	<u>1</u>

All investments shown above are held at valuation.

The charity holds 1 ordinary share of £1 in its wholly owned subsidiary Independent Enterprise Solutions Community Interest Company which is incorporated in England and Wales, company registration number 07741065. The Company has remained dormant throughout the year. At the year end the capital and reserves of Independent Enterprise Solutions Community Interest Company were £16,362 in deficit.

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

---

#### 19. Debtors

	2018 £	2017 £
Trade debtors	87,498	66,105
Prepayments and accrued income	43,178	69,356
Other debtors	(969)	128
	<u>129,707</u>	<u>135,589</u>

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

	2018 £	2017 £
Trade creditors	24,986	47,972
Amounts owed to group undertakings	1,055	1,055
Accruals and deferred income	244,369	363,045
Social security and other taxes	76,682	100,708
Other creditors	7,267	10,460
	<u>354,359</u>	<u>523,240</u>

#### 21. Deferred income

	2018 £	2017 £
At 1 April 2017	348,600	328,689
Amount released to income	(348,600)	(328,689)
Amount deferred in year	<u>228,610</u>	<u>348,600</u>
<b>At 31 March 2018</b>	<u>228,610</u>	<u>348,600</u>

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

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £67,069 (2017: £92,998).

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2017	Income	Expenditure	Transfers	At 31 Mar 2018
	£	£	£	£	£
General funds	11,534	1,966,862	(1,729,098)	(142,721)	106,577
Staff and Rent Liability Reserve	246,471	—	(98,363)	142,721	290,829
	<u>258,005</u>	<u>1,966,862</u>	<u>(1,827,461)</u>	<u>—</u>	<u>397,406</u>

  

	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>

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.

##### Restricted funds - year ended 31 March 2018

No restricted funds in the current year.

##### 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>

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 2018

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

##### As at 31 March 2018

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Total £
<b>Unrestricted Income Funds</b>				
Designated Funds	—	—	290,829	290,829
General Funds	12,375	1	94,201	106,577
	<u>12,375</u>	<u>1</u>	<u>385,030</u>	<u>397,406</u>
<b>Total Funds</b>	<u>12,375</u>	<u>1</u>	<u>385,030</u>	<u>397,406</u>

##### 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>

#### 25. Financial instruments

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

	2018 £	2017 £
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors (note 19)	87,498	66,105
Other debtors (note 19)	58	128
Accrued income (note 19)	—	19,754
	<u>87,556</u>	<u>85,987</u>

# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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

	2018 £	2017 £
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors (note 20)	24,986	47,972
Other creditors (note 20)	7,267	10,460
Accruals (note 20)	15,759	14,445
	<u>48,012</u>	<u>72,877</u>

#### 26. Operating lease commitments

##### As lessee

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

	2018 £	2017 £
Not later than 1 year	97,000	97,000
Later than 1 year and not later than 5 years	121,250	218,250
	<u>218,250</u>	<u>315,250</u>

##### As lessor

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

	2018 £	2017 £
Not later than 1 year	17,640	—
Later than 1 year and not later than 5 years	22,050	—
	<u>39,690</u>	<u>—</u>

#### 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:

	2018 £	2017 £
Income received on behalf of the subsidiary undertaking	—	1,055
Balance due from subsidiary undertaking at the year end	16,041	16,041
Less:		
Provision against balance owed by subsidiary undertaking	(17,096)	(17,096)



# Norfolk Coalition of Disabled People operating as Equal Lives

## Company Limited by Guarantee

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

#### Year ended 31 March 2018

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#### 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:

	2018 £	2017 £
Balance at 3 April 2017 / 4 April 2016	5,791,822	7,079,030
Receipts from Social Services	13,087,780	20,422,415
Service user payments	(18,192,073)	(21,709,623)
Balance at 1 April 2018 / 2 April 2017	<u>687,529</u>	<u>5,791,822</u>

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

	2018 £	2017 £
Balance at 27 March 2017 / 28 March 2016	2,672,562	2,040,574
Receipts from Social Services	9,146,227	8,837,694
Service user payments	(8,672,434)	(8,205,706)
Balance at 25 March 2018 / 26 March 2017	<u>3,146,355</u>	<u>2,672,562</u>