

**DISABILITY ACTION YORKSHIRE**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2019**

A company limited by guarantee

Company Registration No 03013324  
Registered Charity No 1044373



## **From Our Chair – Neil Revely**

I am pleased to be able to share our report with you, reflecting on the year that has just passed and looking towards our future.

One of our major developments during the year has been the launch of our 'Think Access' campaign, our drive to make the Harrogate District accessible to all people which we launched at our Annual General Meeting in 2018. We were delighted to be accepted to deliver a workshop in November 2018 at the National Children and Adults Services Conference to share our early learning and to hear how others have approached the same journey.

The support we have received for the campaign from local leaders and business has been highly encouraging, I particularly enjoyed our day with the local bus company, Transdev, who generously supplied a bus and a trainer in the town centre for a day to enable disabled people to see how easy public transport could be.

We know that there is some way to go to reach the utopia of complete accessibility, but hope that by keeping it high on every agenda we can play our part in making the dream a reality.

I would like to acknowledge the hard work and dedication of all of our staff who deliver high quality services every day, our volunteers who give their time and experience so generously and my fellow Trustees for their vision and strategic direction.

To find out more about the organisation, what we do and who we are please visit our website [www.disabilityactionyorkshire.org.uk](http://www.disabilityactionyorkshire.org.uk)

Neil Revely  
Chair of the Board of Trustees



## **OFFICERS AND PROFESSIONAL ADVISERS**

### **TRUSTEES**

The Trustees who held office from 1 April 2018 to the date of approval of the financial statements were:

#### ***Chair***

Neil Revely

#### ***Vice Chair***

Andrew Newton

#### ***Elected Members***

Susan Grace (resigned 26 April 2019)

Noel Moriarty

Mike Patterson

Andrew Glen

Alison Craggs

Susan Papworth

### **TREASURER**

Alison Craggs

### **COMPANY SECRETARY**

Jackie Snape

### **CHIEF EXECUTIVE**

Jackie Snape

### **OPERATIONS MANAGERS**

Andrew Hillcoat

David Ashton-Jones

Denise Baynton

Karen Minteh

(Finance)

(Research/Development & Strategy)

(Training)

(Care & Support)



## **OFFICERS AND PROFESSIONAL ADVISERS**

### **REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS**

Unit i4A Hornbeam Park Oval  
Harrogate  
North Yorkshire  
HG2 8RB

Tel: 01423 855410  
Fax: 01423 855411  
E-mail: [admin@da-y.org.uk](mailto:admin@da-y.org.uk)  
Website: [www.da-y.org.uk](http://www.da-y.org.uk)

### **AUDITORS**

Garbutt & Elliott Audit Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### **BANKERS**

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

### **INVESTMENT ADVISERS**

Gore Browne Investment Management  
2 Victoria Ave,  
Harrogate  
HG1 1EL

### **INSURANCE ADVISERS**

Ellis Bates  
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 2019**

The Trustees present their annual report and the audited financial statements for the year ended 31 March 2019 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **PURPOSE AND ACTIVITIES**

The purpose of Disability Action Yorkshire is to provide a range of options and practical solutions to enable disabled people to achieve their ambitions, primarily through:

- Information, advice and guidance
- Personal assistance, including residential care
- Training
- Campaigning / Accessibility
- Holiday accommodation

The Trustees vision for the charity is that all disabled people are empowered to achieve their aspirations they therefore have focused their future planning on three key areas:

- Solution finding
- Equality
- Accessibility

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 in following pages 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 2019 (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 – this is currently under review as explained at page 8
- 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, this 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, primarily younger physically disabled people and physically disabled adults. 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 - 65, with the majority of people that we work with being aged 16 – 30.

### How many people have benefited from our services during the year

	2017/18	2018/19
34 Claro Road	21	21
Training	57	34
Community services including buddying	3	7
Holiday Lodge	143	127
Inclusion events	60+	60+



## **Report of the Trustees for the year ending March 2019 (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 with the ethos of the facility being 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 continuing to work on changing our model of service from residential care to supported living and this has very much been the focus of our work with customers during the year. Whilst they are very keen to have more autonomy over their lives the majority of people recognise that after many years of living in residential care they need to develop new skills, knowledge and abilities that will enable them to live a more independent lifestyle.

A major part of our work is working with our customers to find assistive technology solutions, this ranges from the use of 'Alexa' type devices for simple tasks such as turning on lights to much more sophisticated applications to aid communication and independent living. We are very aware that assistive technology is a rapidly expanding resource for disabled people and we ensure that we keep ourselves up to date with all new developments.

#### **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 others are on a personal learning pathway commissioned by North Yorkshire County Council.

This year is our first year of working with learners on supported internships, our interns have a diverse range of aspirations for employment from social media to working in health and social care and we have been able to find appropriate placements for each intern which will hopefully lead to paid employment.

Whilst learner numbers have reduced during the year the service we have provided has been more bespoke which has resulted in increased income.



## **Report of the Trustees for the year ending March 2019 (continued)**

During the year we have gained centre status to deliver NCFE accredited qualifications which has enabled us to widen the scope of the course and qualifications we are able to deliver.

Assistive technology also plays its part in training and learning, as an example we regularly use an app which enables learners to complete tasks using a NFC enabled sticker.

Our Training department is linked to our social enterprise, a furniture warehouse selling pre-used furniture to the general public, but more importantly providing training and work experience opportunities for our learners.

### **Holiday Accommodation**

Our holiday lodge which is situated in Louth, Lincolnshire on the Kenwick Park Estate and was purpose built to provide accessible self-catering holiday accommodation for disabled people and their families.

This year we have been almost constantly fully booked with a large number of repeat bookings.

### **Community Services**

We are providing a diverse range services for disabled people in the community, including support in the workplace, personal support in a learning environment, support with social activities as well as personal care and support. Recruitment issues have prevented us from developing this service as we would have wished, this is something we continue to work on.

### **Information, Advice & Guidance**

We have found, over the past few years, that we are getting more requests for information advice and guidance on a variety of issues that affect disabled people. This has grown since we introduced the option to ask questions via our website. Whilst we do not have a dedicated staff member working on this the range of skills within the team mean that we are able to help with most enquiries or to signpost to a more appropriate resource.

### **Campaigning / Accessibility**

This year has seen the launch of our 'Think Access' campaign which aims to see the Harrogate District truly accessible with no barriers or obstacles to any person living in, working in or visiting the area. Those who have signed up to our 'Think Access' pledge include our MP, the Corporate Director of Health and Adult Services for NYCC and the Leader of Harrogate Borough Council.





## **Report of the Trustees for the year ending March 2019 (continued)**

### **Future Plans**

Our future plans remain focused on three key areas:

- Solution finding.
- Equality.
- Accessibility.

Over the coming year the Trustees will particularly concentrate on:

#### **Changing our model of service from residential care to supported housing**

We are working with a range of potential partners, including housing providers, to find the best possible solution for our customers. We do not plan to provide the accommodation or housing support – instead we will concentrate on the provision of high quality personal care and support. Trustees are highly aware of, and committed to, their obligation to act in the best interest of the charity and our beneficiaries in any decisions they make on this change of direction,

#### **‘Think Access’**

With just under 10,000 people between the ages of 18 – 64, living in the district who are considered to have a moderate or serious physical disability, large numbers of older people with access issues, people with a learning disability and those with sensory impairments as well as the many disabled visitors who come to our area for holidays, visits, leisure and conferences it is clear that thinking access makes sense as well as being the right thing to do.

Over the coming year we will develop our work with local business in raising awareness of the need for accessible services and facilities. We aim to culminate this with a conference sharing our learning with others.



## **Report of the Trustees for the year ending March 2019 (continued)**

### **STRUCTURE, GOVERNANCE & MANAGEMENT**

#### **Constitution**

The charity was incorporated as a company limited by guarantee, company number 03013324 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 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.

#### **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 2018 Annual General Meeting Susan Grace, Mike Patterson and Noel Moriarty retired by rotation and, being eligible, offered themselves for re-election and were duly appointed. At the same meeting Susan Papworth, who had been appointed by the Directors by resolution during the year, retired and put herself up for re-election and was duly elected.

Susan Grace resigned from the Board of Trustees during the year, the Trustees offered their sincere thanks for her input whilst on the Board.

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. Trustees will undertake a review of skills and experience needs during the coming year prior to a proposed recruitment campaign.

#### **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 and are issued with a comprehensive induction pack. The training and pack cover:



## **Report of the Trustees for the year ending March 2019 (continued)**

- 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 charitable company as detailed on page 2. 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.

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 Board of Trustees, the Chief Executive and the Leadership Team comprise 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 10 of the financial statements.

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 2019 (continued)**

### **FINANCIAL REVIEW**

The charity has ended the year with a surplus of £73,502 compared to a deficit of £77,894 in the previous year. Trustees are pleased that income has increased in all areas and that the increase has been due to improved and more diverse services, in particular in the area of training.

Income from charitable activities totalled £1,180,521 compared to £1,037,830 in the previous year. The cost of providing charitable activities is £1,188,521, which is an increase in overall costs of £78,208 and is in line with the increase in income.

34 Claro Road has seen a small increase over the year, generating income of £852,238 and expenses of £796,924, with an inclusion of £105,068 of support costs.

The Training department, which includes the furniture sales warehouse, has seen a sustained increase in its income to £280,964 with expenses of £336,909. This includes £131,334 of support costs.

The holiday accommodation increased income from £18,071 to £21,091 and costs have remained stable at £26,998. Interest in the accommodation remains high and bookings continue to increase.

### **Grants and Legacies**

Details of grants, donations and legacies are shown in note 3 to the financial statements.

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

### **Fixed Assets**

Changes in fixed assets and investments during the year are summarised in notes 11 to 13 to the financial statements.



## **Report of the Trustees for the year ending March 2019 (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 £2,586,622 of which £89,125 are held for restricted purposes and £1,883,030 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 £589,162 of which £359,101 is held in net current assets. Three months' expenditure is expected to equate to approximately £310,000 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 2019 (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 £221,546 to £230,061 during the course of the year. After allowing for additions and disposals to investments the increase in value is approximately 3%.

#### **Fundraising**

Income from fundraising has increased over the year from £28,836 to £65,188. This is due, in part, to legacy income as well as a small increase in donations and grants.

We are extremely grateful for the generous donations we have received from our supporters.

Our approach is to raise funds ourselves and not to use third parties. The exception to this is our membership of 'The Local Lotto' which is administered by Harrogate Borough Council and the Two Ridings Foundation. We have received no complaints with regards the lottery.



## **Report of the Trustees for the year ending March 2019 (continued)**

Our fundraising is limited mainly to grant applications and donations from individuals and corporate supporters. We have an Ethical Fundraising Policy and will only use techniques that we would be happy to be used on ourselves.

In doing so we ensure that any fundraising activities carried out by Disability Action Yorkshire will comply with all relevant law i.e.:

- Gift Aid Rules
- Charities Act 1991
- Charities Act 2011
- General Data Protection Regulation

We have received no complaints about fundraising during the year.

### **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.

### **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.



## **Report of the Trustees for the year ending March 2019 (continued)**

### **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 an average of 43 staff compared with an average of 45 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**

Garbutt and Elliott Audit Limited were appointed at the Trustee Board meeting held 28 March 2019. They have indicated their willingness to stand for reappointment at the next AGM.





## **Report of the Trustees for the year ending March 2019 (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 2019 (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 28<sup>th</sup> November 2019 and signed on their behalf by

  
N Revely, Chair

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)**

### **Opinion**

We have audited the financial statements of Disability Action Yorkshire (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements. 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 2019 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)**

### **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.

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 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 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 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

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)**

- 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 Trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 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: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF DISABILITY ACTION YORKSHIRE (CONTINUED)**

**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 auditors' 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.

*Garbutt & Elliott Audit Limited*

*28 November 2019*

**Laura Masheder (Senior Statutory Auditor)  
for and on behalf of Garbutt & Elliott Audit Limited**

**Chartered Accountants  
Statutory Auditor**

Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

## DISABILITY ACTION YORKSHIRE

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) Year ended 31 March 2019

		Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>INCOME FROM:</b>					
Donations and Legacies	3	42,843	22,345	<b>65,188</b>	28,836
Charitable Activities	4	1,180,521	-	<b>1,180,521</b>	1,037,830
Other Income - Royalties		19,914	-	<b>19,914</b>	15,721
Investments	5	4,997	-	<b>4,997</b>	4,310
<b>TOTAL INCOME</b>		<u>1,248,275</u>	<u>22,345</u>	<u><b>1,270,620</b></u>	<u>1,086,697</u>
<b>EXPENDITURE ON:</b>					
Raising Funds	6	15,313	-	<b>15,313</b>	55,437
Charitable Activities	7	1,167,606	20,915	<b>1,188,521</b>	1,110,313
<b>TOTAL EXPENDITURE</b>		<u>1,182,919</u>	<u>20,915</u>	<u><b>1,203,834</b></u>	<u>1,165,750</u>
<b>Net Income/(Expenditure)</b>		65,356	1,430	<b>66,786</b>	(79,053)
Gains/(Losses) on Investments	13	6,716	-	<b>6,716</b>	1,159
<b>NET MOVEMENT IN FUNDS</b>		<u>72,072</u>	<u>1,430</u>	<u><b>73,502</b></u>	<u>(77,894)</u>
<b>Balance Brought Forward at 1 April 2018</b>		2,425,425	87,695	<b>2,513,120</b>	2,591,014
<b>Balance Carried Forward at 31 March 2019</b>		<u>2,497,497</u>	<u>89,125</u>	<u><b>2,586,622</b></u>	<u><b>2,513,120</b></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

A fully detailed Statement of Financial Activities for the year ended 31 March 2018 is shown on note 25 of these financial statements.

The notes on pages 25 to 43 form part of the financial statements.

# DISABILITY ACTION YORKSHIRE

## BALANCE SHEET

31 March 2019

Company registration number: 03013324

	Note	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	11		25,305		34,305
Tangible Assets	12		1,933,969		1,995,330
Investments	13		<u>230,061</u>		<u>221,546</u>
			2,189,335		2,251,181
<b>CURRENT ASSETS</b>					
Debtors	15	114,228		106,701	
Cash at Bank and in Hand		<u>352,005</u>		<u>226,263</u>	
		466,233		332,964	
<b>CREDITORS: Amounts falling due within one year</b>					
	16	<u>68,946</u>		<u>71,025</u>	
<b>NET CURRENT ASSETS</b>			397,287		261,939
<b>TOTAL NET ASSETS</b>			<u><u>2,586,622</u></u>		<u><u>2,513,120</u></u>
<b>FUNDS</b>					
Unrestricted Funds					
- Designated Funds	17,20		1,883,030		1,927,133
- General Funds	18,20		614,467		498,292
Restricted Funds	19,20		89,125		87,695
<b>TOTAL FUNDS</b>			<u><u>2,586,622</u></u>		<u><u>2,513,120</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 25 to 43 form part of the financial statements.

These financial statements were approved by the trustees on 28th November 2019.

Signed on behalf of the trustees



Alison Craggs



# DISABILITY ACTION YORKSHIRE

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

	2019		2018	
	£	£	£	£
<b>Net cash provided by operations (Note 24)</b>		123,296		3,171
<b>Cash flow from investing activities:</b>				
Investment income	4,997		4,310	
Purchase of tangible fixed assets	(752)		(4,249)	
Purchase of investments	(17,485)		(14,290)	
Proceeds from sale of investments	15,686		14,859	
<b>Net cash provided by investing activities</b>		2,446		630
<b>Change in cash and cash equivalents in the year</b>		125,742		3,801
<b>Cash and cash equivalents at beginning of the year</b>		226,263		222,462
<b>Cash and cash equivalents at end of the year</b>		<u>352,005</u>		<u>226,263</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 1. ACCOUNTING POLICIES

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

#### a) Charity Information

The charitable company is a private company limited by guarantee, which is incorporated and registered in England and Wales (Registered Number 03013324).

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

Each member of the charitable company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### b) Basis of preparation of Financial Statements

The financial statements have been prepared in accordance with the charity's Articles of Association, the 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 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) Income

All income is recognised in the statement of financial activities when the charity has entitlement to the funds, there is reasonable assurance 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.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 1. ACCOUNTING POLICIES (continued)

#### d) Income (continued)

##### *Investment and Royalty income*

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

##### *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) Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### f) 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.

#### g) 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 charity.

#### 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.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 1. ACCOUNTING POLICIES (continued)

#### h) 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 financial statements.

#### i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### j) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 1. ACCOUNTING POLICIES (continued)

#### *Impairment of financial assets*

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### *Derecognition of financial assets*

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 1. ACCOUNTING POLICIES (continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **k) 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	over 50 years
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.

Freehold land is not depreciated.

#### **l) 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.

#### **m) Fixed Asset Investments**

Fixed asset investments are included in the financial statements 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 financial statements.

#### **n) Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# **DISABILITY ACTION YORKSHIRE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 March 2019**

### **1. ACCOUNTING POLICIES (continued)**

#### **o) 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.

#### **p) Taxation**

Disability Action Yorkshire is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

#### **q) 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 FINANCIAL STATEMENTS**

**Year ended 31 March 2019**

### **2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees have judged that there are no critical accounting estimates and judgements included within these financial statements.



# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

3. DONATIONS AND LEGACIES	2019 £	2018 £
<b>Restricted Donations and Grants</b>		
Peoples Postcode Lottery	18,879	
Screwfix	1,200	
Donations restricted to Claro Road	1,726	
Donations restricted to Training Enterprise	540	
	<u>22,345</u>	<u>16,725</u>
<b>Unrestricted Donations and Grants</b>		
Charles Sykes Trust	2,500	
Ambiente Tapas	1,378	
Fenton Trust	4,000	
Rotary Club	1,150	
Three Yorkshireteers	1,055	
S&SA Architects	2,525	
E Griggs	1,000	
General Donations	4,235	
	<u>17,843</u>	<u>13,389</u>
<b>Legacies</b>		
KE Griffiths	<u>25,000</u>	<u>(1,278)</u>
<b>TOTAL DONATIONS AND LEGACIES</b>	<u><b>65,188</b></u>	<u><b>28,836</b></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 financial statements.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2019

### 4. INCOME FROM CHARITABLE ACTIVITIES

	34 Claro Road £	Training enterprise £	Holiday Lodge £	Generating Funds £	2019 £
<i>For the year ended 31 March 2019</i>					
Customer Fees	852,238	234,982	-	-	1,087,220
Sales of Furniture (incl Gift Aid)	-	45,965	-	-	45,965
Holiday Lettings	-	-	21,091	-	21,091
DBS Umbrella	-	-	-	14,375	14,375
Training Room	-	-	-	8,724	8,724
Miscellaneous	-	17	-	3,129	3,146
	<u>852,238</u>	<u>280,964</u>	<u>21,091</u>	<u>26,228</u>	<u>1,180,521</u>

	34 Claro Road £	Training enterprise £	Holiday Lodge £	Generating Funds £	2018 £
<i>For the year ended 31 March 2018</i>					
Customer Fees	799,550	143,594	-	-	943,144
Sales of Furniture (incl Gift Aid)	-	50,882	-	-	50,882
Holiday Lettings	-	-	18,071	-	18,071
DBS Umbrella	-	-	-	12,665	12,665
Training Room	-	-	-	8,130	8,130
Project Funding inc LSF	2,945	-	-	-	2,945
Miscellaneous	-	1,546	-	447	1,993
	<u>802,495</u>	<u>196,022</u>	<u>18,071</u>	<u>21,242</u>	<u>1,037,830</u>

### 5. Investment Income

	2019 £	2018 £
UK Listed Investments	3,913	2,973
Short Term Deposits	1,084	1,337
	<u>4,997</u>	<u>4,310</u>

### 6. COSTS OF RAISING FUNDS

	2019 £	2018 £
Staff Costs	-	41,194
Other Staff Costs	-	180
Royalties	4,658	2,955
General Fundraising Costs	10,655	11,108
	<u>15,313</u>	<u>55,437</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2019

### 7a. EXPENDITURE ON CHARITABLE ACTIVITIES

	34 Claro Road £	Training Enterprise £	Holiday Lodge £	Raising Funds £	2019 £
<i>For the year ended 31 March 2019</i>					
Lease	-	42,348	-	-	42,348
Utilities and Council Tax	25,919	-	2,564	-	28,483
Postage and Stationery	881	14	-	-	895
Advertising	1,685	1,830	-	-	3,515
Telecommunications and IT	5,650	1,017	-	-	6,667
Registration and Subscription Fees	5,051	1,070	1,610	-	7,731
Vehicle Costs	3,247	2,975	-	-	6,222
Repairs and Renewals	31,480	1,725	-	-	33,205
Maintenance	7,919	-	4,125	-	12,044
Staff Costs	523,389	142,538	-	-	665,927
Other Staff Costs	7,996	1,791	-	-	9,787
Miscellaneous Inc. Legal Fees and Fundraising	1,069	-	420	3,811	5,300
Medical Supplies and Equipment	7,164	652	-	-	7,816
DBS Umbrella Service	-	-	-	10,746	10,746
Insurance	5,227	-	1,320	-	6,547
Service User Food and Training	23,557	-	-	-	23,557
Warehouse Costs	-	1,537	-	-	1,537
Trainee Costs	-	6,098	-	-	6,098
Depreciation	41,622	1,980	3,826	-	47,428
	<u>691,856</u>	<u>205,575</u>	<u>13,865</u>	<u>14,557</u>	<u>925,853</u>
Support Costs (note 7b)	105,068	131,334	13,133	13,133	262,668
	<u>796,924</u>	<u>336,909</u>	<u>26,998</u>	<u>27,690</u>	<u>1,188,521</u>
	34 Claro Road £	Training Enterprise £	Holiday Lodge £	Raising Funds £	2018 £
<i>For the year ended 31 March 2018</i>					
Lease	-	40,792	-	-	40,792
Utilities and Council Tax	18,848	-	1,792	-	20,640
Postage and Stationery	339	94	-	-	433
Advertising	1,650	1,650	-	-	3,300
Telecommunications and IT	7,507	402	-	-	7,909
Registration and Subscription Fees	4,830	697	1,496	-	7,023
Vehicle Costs	3,676	3,290	-	-	6,966
Repairs and Renewals	25,529	599	-	-	26,128
Maintenance	13,945	-	5,242	-	19,187
Staff Costs	501,577	125,185	-	-	626,762
Other Staff Costs	3,779	2,064	-	-	5,843
Miscellaneous Inc. Legal Fees and Fundraising	166	-	533	17,170	17,869
Medical Supplies and Equipment	5,454	305	-	-	5,759
DBS Umbrella Service	-	-	-	8,879	8,879
Insurance	5,509	-	1,416	-	6,925
Service User Food and Training	20,839	-	-	-	20,839
Warehouse Costs	-	1,168	-	-	1,168
Trainee Costs	-	1,669	-	-	1,669
Commission Paid to Customers	-	100	-	-	100
Depreciation	43,038	2,469	3,959	-	49,466
	<u>656,686</u>	<u>180,484</u>	<u>14,438</u>	<u>26,049</u>	<u>877,657</u>
Support Costs (note 7b)	93,062	116,328	11,633	11,633	232,656
	<u>749,748</u>	<u>296,812</u>	<u>26,071</u>	<u>37,682</u>	<u>1,110,313</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 7b. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	2019	2018
	£	£
<b>Support costs:</b>		
Staff Costs	150,868	122,729
Other Staff Costs	1,520	1,460
Rent	20,861	20,088
Utilities and Council Tax	11,881	8,830
Insurance	2,388	2,472
Office and Marketing Costs	12,874	8,028
Telecommunications and IT	12,634	11,942
Professional Fees	7,401	13,366
Repairs and Renewals	3,629	2,935
Bank and Investment Fees	4,899	4,605
Maintenance	9,595	8,662
Vehicle	917	1,542
Depreciation	14,685	15,442
Governance (Note 8)	6,393	8,802
Miscellaneous Costs	2,123	1,753
	<u>262,668</u>	<u>232,656</u>

### 8. GOVERNANCE COSTS

	2019	2018
	£	£
Auditors' Remuneration - Audit	4,200	4,977
Payroll fees	800	1,787
Accountancy Fees and Other Services	13	13
Insurance	1,380	2,025
	<u>6,393</u>	<u>8,802</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 9. EMPLOYEE INFORMATION

	2019 no.	2018 no.
<b>Average number of persons employed (head count)</b>		
Head Office	5	5
34 Claro Road	27	28
Training Enterprise	11	11
Fundraising	0	1
	<u>43</u>	<u>45</u>
	<b>2019</b>	<b>2018</b>
<b>Staff costs during the year</b>	<b>£</b>	<b>£</b>
Salaries	742,004	717,278
Social Security Costs	54,642	52,580
Pension Costs	14,301	14,969
Life Assurance Scheme	2,443	2,392
Health Insurance	3,405	3,466
	<u>816,795</u>	<u>790,685</u>

No employees earned over £60,000 in the year (2018 - no employees).

#### Key management personnel remuneration

Key management personnel are considered to be the Chief Executive, and the leadership team, which is made up of four operations managers (2018 - Chief Executive and five operations managers).

	2019 £	2018 £
Total Remuneration	<u>201,083</u>	<u>230,521</u>

### 10. TRUSTEE TRANSACTIONS

No remuneration or expenses were paid to any of the Trustees during the year (2018 - £nil).

There were no other related party transactions during the year.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2019

### 11. INTANGIBLE FIXED ASSETS

	Copyrights £
<b>Cost</b>	
As at 1 April 2018 and 31 March 2019	<u>180,150</u>
<b>Amortisation</b>	
Balance as at 1 April 2018	145,845
Charge in the year	9,000
Balance as at 31 March 2019	<u>154,845</u>
<b>Net Book Value</b>	
As at 31 March 2019	<u><u>25,305</u></u>
As at 31 March 2018	<u><u>34,305</u></u>

### 12. TANGIBLE FIXED ASSETS

	Land & Buildings Claro Road & Holiday Lodge £	Plant, Machinery & Equipment £	Total £
<b>Cost</b>			
Balance at 1 April 2018	2,318,319	555,754	2,874,073
Additions	-	752	752
Disposals	-	-	-
Balance at 31 March 2019	<u>2,318,319</u>	<u>556,506</u>	<u>2,874,825</u>
<b>Depreciation</b>			
Balance at 1 April 2018	400,934	477,809	878,743
Charge for the Year	37,536	24,577	62,113
Eliminated on Disposal	-	-	-
Balance at 31 March 2019	<u>- 438,470 -</u>	<u>502,386</u>	<u>940,856</u>
<b>Net Book Value</b>			
At 31 March 2019	<u><u>1,879,849</u></u>	<u><u>54,120</u></u>	<u><u>1,933,969</u></u>
At 31 March 2018	<u><u>1,917,385</u></u>	<u><u>77,945</u></u>	<u><u>1,995,330</u></u>

Freehold land with a cost of £434,950 (2018 - £434,950) has not been depreciated.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 13. FIXED ASSET INVESTMENTS

	2019		2018	
	£	£	£	£
<b>Total Investments</b>				
Market value at 1 April 2018		221,546		220,956
Additions bought at cost	17,485		14,290	
Disposals	<u>(15,686)</u>		<u>(14,859)</u>	
Cash difference on movements within portfolio		1,799		(569)
Change in market value		6,716		1,159
Market Value at 31 March 2019		<u>230,061</u>		<u>221,546</u>
Historic Cost at 31 March 2019		<u>219,997</u>		<u>200,580</u>

#### Analysis of Investments

The investments held at 31 March 2019 fall into the following categories:

	2019	2018
	£	£
Listed Investments		
UK - Fixed Interest	39,419	39,832
UK - Managed Funds	190,642	181,714
Total Market Value	<u>230,061</u>	<u>221,546</u>

### 14. Financial assets carried at amortised cost

	2019	2018
	£	£
Total current assets	2,655,568	2,584,145
Less prepayments	(33,408)	(37,746)
	<u>2,622,160</u>	<u>2,546,399</u>

#### Financial liabilities carried at amortised cost

	2019	2018
	£	£
Total liabilities	68,946	71,025
Less Taxes and social security costs	(12,896)	(11,446)
	<u>56,050</u>	<u>59,579</u>

### 15. DEBTORS

	2019	2018
	£	£
Trade Debtors	47,630	41,143
Other Debtors	-	773
Prepayments	33,408	37,746
Accrued Income	33,190	27,039
	<u>114,228</u>	<u>106,701</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 16. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade Creditors	16,434	26,226
Taxation and Social Security	12,895	11,446
Other Creditors	5,557	2,691
Accruals	20,658	18,341
Deferred Income	13,402	12,321
	<u>68,946</u>	<u>71,025</u>

Deferred Income:

Deferred Income at 1 April 2018	12,321
Income deferred in the year	(12,321)
Amounts released from the previous year	13,402
Deferred Income at 31 March 2019	<u>13,402</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.

### 17. DESIGNATED FUNDS

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
<i>As at 31 March 2019</i>				
Fixed Assets	1,756,212	752	(41,331)	1,715,633
Training Enterprise	204	-	-	204
Holiday Lodge	170,717	-	(3,524)	167,193
	<u>1,927,133</u>	<u>752</u>	<u>(44,855)</u>	<u>1,883,030</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.

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
<i>As at 31 March 2018</i>				
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>



## DISABILITY ACTION YORKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

#### 18. UNRESTRICTED FREE FUNDS

At the balance sheet date there were free reserves of £589,162 (2018 - £463,987) of which £359,101 (2018 - £242,441) were held as net current assets.

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

#### 19. RESTRICTED FUNDS

	Balance at 1 April 2018	Income	Expenditure	Balance at 31 March 2019
<i>As at 31 March 2019</i>	£	£	£	£
34 Claro Road	39,896	2,926	(6,757)	36,065
Training Enterprise	8,349	19,419	(2,276)	25,492
Holiday Lodge	5,558	-	(303)	5,255
Generating Funds Inc. LSF	33,892	-	(11,579)	22,313
	<u>87,695</u>	<u>22,345</u>	<u>(20,915)</u>	<u>89,125</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.

	Balance at 1 April 2017	Income	Expenditure	Balance at 31 March 2018
<i>As at 31 March 2018</i>	£	£	£	£
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>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 20. ANALYSIS OF NET ASSETS

	Unrestricted		Restricted	Total
	General	Designated		
<i>As at 31 March 2019</i>	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	-	1,880,627	53,342	1,933,969
Intangible Assets	25,305	-	-	25,305
Investments	230,061	-	-	230,061
<b>Current Assets</b>	428,047	2,403	35,783	466,233
<b>Current Liabilities</b>	(68,946)	-	-	(68,946)
	<u>614,467</u>	<u>1,883,030</u>	<u>89,125</u>	<u>2,586,622</u>

	Unrestricted		Restricted	Total
	General	Designated		
<i>As at 31 March 2018</i>	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	-	1,924,730	70,600	1,995,330
Intangible Assets	34,305	-	-	34,305
Investments	221,546	-	-	221,546
<b>Current Assets</b>	313,466	2,403	17,095	332,964
<b>Current Liabilities</b>	(71,025)	-	-	(71,025)
	<u>498,292</u>	<u>1,927,133</u>	<u>87,695</u>	<u>2,513,120</u>

### 21. 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.

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2019

### 22. OTHER FINANCIAL COMMITMENTS

At 31 March 2019 the Charity had commitments in respect of land and buildings as follows:

<b>Non-cancellable operating leases expiring:</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Minimum lease payments within 12 months	20,000	60,000
Minimum lease payments within two to five years	-	25,000
Minimum lease payments beyond five years	-	-
	<u>20,000</u>	<u>85,000</u>

The operating lease is for the head office premises which expires in August 2019. Negotiations are in progress to further extend this lease.

### 23. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2018 - no transactions).

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period</b>	73,502	(77,894)
<b>Adjustments for:</b>		
Investment income	(4,997)	(4,310)
Depreciation of tangible fixed assets	62,113	64,840
Amortisation on intangible fixed assets	9,000	9,000
Loss on disposals of fixed assets	-	69
(Gain)/loss on investments	(6,716)	(1,159)
Decrease/(increase) in debtors	(7,527)	24,618
Increase/(decrease) in creditors	(2,079)	(11,993)
<b>Net cash provided by operating activities</b>	<u>123,296</u>	<u>3,171</u>

# DISABILITY ACTION YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS Year ended 31 March 2018

### 25. Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2018 £
<b>INCOME FROM:</b>			
Donations and Legacies	12,111	16,725	28,836
Charitable Activities	1,034,885	2,945	1,037,830
Other income - Royalties	15,721	-	15,721
Investments	4,310	-	4,310
<b>TOTAL INCOME</b>	<u>1,067,027</u>	<u>19,670</u>	<u>1,086,697</u>
<b>EXPENDITURE ON:</b>			
Raising Funds	55,437	-	55,437
Charitable Activities	1,069,633	40,680	1,110,313
<b>TOTAL EXPENDITURE</b>	<u>1,125,070</u>	<u>40,680</u>	<u>1,165,750</u>
<b>Net Income/(Expenditure)</b>	(58,043)	(21,010)	(79,053)
Gains/(Losses) on Investments	1,159	-	1,159
<b>NET MOVEMENT IN FUNDS</b>	<u>(56,884)</u>	<u>(21,010)</u>	<u>(77,894)</u>
<b>Balance Brought Forward at 1 April 2017</b>	2,482,309	108,705	2,591,014
<b>Balance Carried Forward at 31 March 2018</b>	<u>2,425,425</u>	<u>87,695</u>	<u>2,513,120</u>