

Company Registration Number: 1781525 (England and Wales)

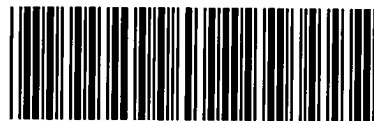
Charity Registration Number: 514733

**Disability North**  
(a company limited by guarantee)

**Executive Committee Report and Financial Statements**

**Year Ended 31 March 2022**

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## **DISABILITY NORTH**

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## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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The Executive Committee present their report together with the financial statements of the charity for the year ended 31 March 2022. The financial statements are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

### **OBJECTIVES AND ACTIVITIES**

#### **Objects of the Charitable Company**

The charitable company's objects are:

- I. to promote the relief of disabled people and their inclusion within society, in the geographical area covered by the City of Newcastle upon Tyne, the Counties of Cumbria, Durham, Northumberland, Tyne and Wear and areas adjacent thereto, including York and North Yorkshire;
- II. to support disabled people by addressing the disadvantage or restriction of activity they experience as a result of social attitudes and environmental barriers;
- III. to promote and support research of social welfare issues related to disability and to publish the results of such research.

#### **Aims and Activities**

The charity's statement of its main aims and principles is:

"Disability North aims to promote inclusion, independence and choice for disabled people in the region".

In order to achieve these aims, the charity has the following objectives:

- To anticipate, identify and serve the needs of the disabled population within the geographical area covered by Disability North through the provision of a comprehensive, appropriate range of products and services including information, advice and independent living services;
- To keep abreast of disability issues and initiatives in partnership with international, national, regional and local organisations to increase our level of activity throughout the Northern Region;
- To develop the range of products and services delivered both in consultation with service users and in accordance with demographic and social trends;
- To maintain and develop our role as one of the leading disability service organisations in the North East region.

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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For the year under review the main objectives were to:

- Implement the fourth year of Disability North's 2018-23 strategic direction.
- Continue to use the results of evaluations and consultations to consolidate existing funding streams and develop new ones to cover the activities and management of Disability North.
- Ensure that all services funded on a contractual basis with statutory agencies and charitable funders deliver services with effectiveness, efficiency and quality to satisfy both our service users, statutory and charitable funders.
- Continue to explore opportunities to maintain and enhance Disability North's reputation as being one of the region's leading resources for information, advice and support on all aspects of disability.

Additionally, as we came out of the Covid-19 pandemic Disability North were compelled to continue to provide a remote service, keep our support functions running, all whilst operating under lockdown conditions and managing the continued impact of Covid-19 on the people we support.

The significant activities to achieve those objectives were:

- The Chief Executive Officer engaged with statutory and charitable funders to safeguard statutory funding streams where possible and identify opportunities for increases in funding where appropriate.
- The Chief Executive (in consultation with the Board) implemented the fourth year of the 2018-23 strategic plan.
- Disability North continued to explore opportunities with the aim of increasing funding and income generation for Disability North. Our new independent Direct Payment Support service and Community Care and Advice service went into its second year and it continued to go from strength to strength with increased uptake across Newcastle, North Tyneside, York and North Yorkshire areas.
- The Disability North Service Team continued to provide high quality information and advice services to meet the demand of service users and to fulfil the requirements of statutory and charitable funders.
- We began to lay the foundations to deliver our introduction to the role of a Personal Assistant training.

#### **Public Benefit**

Disability North's mission is to promote inclusion, independence and choice for disabled people. The benefits to the general public are clearly identifiable. Our services, available to disabled people of all ages are:

- Help to reduce discrimination and remove barriers for disabled people whilst contributing towards creating a fairer and more equal society for all;
- Promote independent living by giving disabled people more control over how they manage their lives;
- Provide choice to disabled people and their carers and families by giving advice, information and support in all areas of their health and social care needs;
- Our services help to alleviate poverty by assisting people to make the best value choices in relation to social care and significantly in the areas of welfare rights and community care.

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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#### **ACHIEVEMENTS AND PERFORMANCE *(continued)***

During the year 21/22:

- We supported around 3,000 disabled people and their carers in obtaining benefits to the ongoing value of approximately £5 million.
- Disability North had a very successful second year of its independent direct payment support service and community care advice project.
- The work we have supported on Disability Related Expenditure appeals has reduced individual's care charges by £7,498 over the period.
- We have seen an increase of 122% in enquiries to our Independent Direct Payment Support Service in the second year of this service.
- We supported disabled people with 408 queries on direct payments/personal health budgets and supported 253 individual employers.
- All of our team have continued to perform well. Staff members have retained their own areas of expertise whilst learning new skills in order to manage increasing workloads and to offer a demand led service to beneficiaries.
- The benefits team continue to retain the award from Advice Standard Alliance for advice with casework relating to welfare benefits. This was renewed in February 2022.
- All statutory and charitable funders were very satisfied with the services provided and the performance monitoring reports submitted throughout the year. Despite the ongoing impact of Covid-19, the majority of the targets in relation to service user activity for the year under review were reached and even exceeded.
- Payroll and Payroll Plus has continued to expand and provides a substantial additional income stream.
- Disability North has worked in partnership with Sintons Solicitors and Irwin Mitchell Solicitors to facilitate and deliver free legal surgeries on any disability related issues. These were delivered remotely.

#### **Review of Activities Disability North Service Team**

The Disability North Service Team provides information, advice and guidance on a wide range of disability issues. The service is funded by the statutory sector and charitable grants, supplemented by income generated by fundraising activities.

#### **Our Independent Direct Payment Support Service**

Disability North have been empowering disabled people through the delivery of the Newcastle City Council's Direct Payment Support Service for over 18 years. This contract was retendered with another organisation in 2020. In May 2020 we launched our independent direct payment support service to provide one-to-one support on managing Direct Payments and Personal Health Budgets and offer this throughout the whole region. The support we offer includes recruiting personal assistants and all aspects of employment support.

During the 2021-22 financial year we supported disabled people with 408 queries on direct payments/personal health budgets and supported 253 individual employers.

Personal Assistant recruitment is a challenge as it is across the whole of the social care sector. Our team have looked at creative ways to raise the profile of the role of the Personal Assistant including attending many job fairs, using social media affectively, worked with universities as well as improving the search function on our website. We have seen an increase of 122% in enquiries to the team in the second year of this service.

#### **Community Care Advice**

Our Community Care advisor worked with 35 individuals on a case basis. Ranging from Disability Related Expenditure to advice around Care and Support Plans. In addition to this there has been 116 separate community care enquiries.

The work we have supported on Disability Related Expenditure appeals has reduced individual's care charges by £7,498 over the period.

#### **Independent Living**

The varied advice Disability North offers on Independent Living is an important service for the region's disabled people. In the 2021-21 financial year Disability North responded to 874 requests for advice covering a wide range of equipment and services including: personal care, household items, wheelchairs, scooters, grants and accessible holidays.

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Benefits Advice**

Disability North's Benefits advice provides an essential service for disabled people, their families, and carers in the North East. During the 2021-2022 financial year we have seen an almost 20% increase in demand for the service. The team have responded to 3,043 requests for information and advice on Welfare Benefits and helped our clients gain £5,738,914 worth of benefits, allowing greater opportunities in relation to inclusion and independence. Our advisors have supported 258 individuals with digital inclusion linked to welfare benefits and equipment.

Many of the individuals have needed help with online benefits such as Universal Credit and online applications. There has also been a shift to online applications for Personal Independence Payment and the Blue Badge scheme. We expect to see the support needed for digital inclusion to continue to rise in the coming year.

#### **Disability North (The Dene Centre)**

The Executive Committee acknowledges that the Dene Centre building is over 30 years old and that its infrastructure including electrical systems and the general building structure must be monitored for significant deterioration or operational failure. We are currently considering our options in relation to the leasehold and the current building. This is a focus for the forthcoming financial year.

2021/2022 saw some ambitious plans for use of the building including a new hub and independent living accommodation. However due to the current climate and cost of building materials partners for independent living accommodation have stepped down. The new board of trustees along with the new Chief Executive will have a priority focus on ensuring the longevity of the building, as well as exploring a community hub facility.

Disability North continues to rent out space within the Dene Centre to a variety of tenants. Tenants up to 31 March 2022 include: Liveasy, KarePlus, Silverline Memories, A Time 2 Talk and Age UK Gateshead. Learning for Life have established their Post 16 SEND provision upstairs.

#### **Strategic Planning**

The Chief Executive Officer regularly reports on progress to the Executive Committee.

## **FINANCIAL REVIEW**

#### **Financial Position**

At 31 March 2022 the charity is reporting a net operating surplus of £42,201. This surplus is a reflection of the operations of the charity during the financial year, and is after a charge of £21,800 in respect of the long term pension liability, which is recalculated each year and any increase or decrease is reported within the accounts, see note 19.

The charity has operated largely within budget during the period under review. Moving forward, the Executive Committee are confident that the budget set for 2022-23 will be met and the position of the charity will improve, and be in a more stable and coherent structure to build on in line with the Strategic Direction 2018-23.

Payroll services continues to be a source of revenue; income increased this year by 30% (2021: decrease 7%) as a result of the additional payroll work done for York in the current year.

Uncertainties as always remain within funding streams from Clinical Commissioning Groups and Local authorities but much of the funding for these streams, in line with our expectations, has been confirmed for the forthcoming year (2022/23) and beyond.

The political delays in achieving an exit from the EU made long term planning for these income streams difficult though current indications are that they will remain at around current levels over the short to medium term. The long-term impact of the Covid-19 pandemic will no doubt effect both the demand for our services and the funding landscape. However, given our work during this time and the funding we were able to secure, we believe that we are in a relatively strong position.

The management team remain committed to the provision of core services within budget and the restructuring and consolidation within the charity will provide an even more stable footing to move forward on and enable closer control over fundraising and expenditure.

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Reserves Policy**

The reserves policy is formally reviewed and adopted annually and determines the targets necessary for the achievement of appropriate financial underpinning to ensure that the charitable company's statutory financial objectives are capable of being met. We have set a target for unrestricted reserves equivalent to six months expenditure. Free reserves at 31 March were £230,254 (2021 - £250,779), which excluding the long term pension liability is in line with the reserve target. Moving forward and reserves are intended to remain at this level. Designated funds at the year-end consist of the property fund, which equals the net book value of the property.

Total reserves at 31 March 2022 show a net assets position of £140,760 which is after deducting the net present value of the Tyne and Wear Pension Scheme liability. This has been recalculated this year and at 31 March 2022 amounted to £350,262. The liability is expected to be repaid in annual instalments based on the Recovery Plan which runs to 2037, the repayment of this liability is incorporated into the annual budgets.

#### **Principal Funding Sources**

The principal funders remain as charitable foundations/grants, Local Authorities and Clinical Commissioning groups, without whose annual grants, core work of the charitable company could not continue. The charity is making efforts to increase its base of donors and in this respect the Executive Committee wishes to record its gratitude to all those authorities, organisations, bodies and individuals that provide support to Disability North in the furtherance of its mission, including:

- Weston Charity Awards
- Freemasons of Northumberland
- Tyneside Charitable Trust
- The Henry Smith Charity
- The Access to justice foundation
- The Community Foundation
- Sir James Knott Trust
- Newcastle City Council
- Awards For All
- Bernicia Foundation
- Tackling Inequalities Fund

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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#### **PLANS FOR THE FUTURE**

Disability North remains in a sound position financially. This financial stability allows the organisation time to focus on strategic growth as well as build on its reserves.

##### **Hire of conference room facilities**

We will continue to promote the training room as a reasonable priced option to hire, there has already been some interest in this and it will also be one of the rooms in use as a warm space as we go into 2023.

##### **Office space**

Office space available to rent will be reviewed and advertised appropriately. We currently have one empty space.

##### **Funding bids**

In addition to statutory funding, the main potential sources of income generation are through successful bids to funding trusts. Disability North continues to focus on sourcing and submitting funding applications.

##### **Payroll**

Payroll and Payroll Plus continues to expand and to provide steady, additional income for Disability North. At the end of March 2022 we had a total of 507 payroll clients. In real terms this exceeds our figures from last year because we closed over 50 dormant accounts which counted towards last year's figures. Our payroll service has an excellent reputation and is a truly personalised service.

##### **Statutory Funding**

The Chief Executive Officer will continue to work to maintain good relationships with all statutory funders and work to identify any new potential statutory funding streams.

##### **Partnerships**

The Chief Executive Officer will continue to maintain relationships with existing partners and explore opportunities to form new alliances with a variety of organisations with a view to working effectively together.

##### **Key drivers for the future**

Personalisation, social care crisis, the cost of living crisis, the ageing population and austerity are all continuing themes on the health and social care agenda. The role of the voluntary sector is consistently mentioned within Government agenda at both local and national levels. Disability North needs to ensure it is well placed to take advantage of all potential opportunities both to raise its profile in the region and to ensure financial stability.

##### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

Disability North holds monies on behalf of other organisations relating to a payroll service, this is provided to a number of small organisations and individuals.



## DISABILITY NORTH

### EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 514733  
Company Number: 1781525  
Registered Office: The Dene Centre, Castle Farm Road, Newcastle upon Tyne, NE3 1PH

#### Our advisors

Independent examiners Stephenson Coates Audit Limited, West 2, Asama Court, Newcastle Business Park, Newcastle upon Tyne NE4 7YD

Bankers Lloyds TSB PO Box 8, High Street, Gosforth, Newcastle upon Tyne, NE3 1JQ  
Unity Trust Bank Plc Nine Brindley Place, Birmingham, B1 2HB

Solicitors Weightmans LLP, 1 St James Gate, Newcastle upon Tyne, NE99 1YQ

#### Directors and Executive Committee

The directors of the charitable company are its Executive Committee for the purpose of charity law. The Executive Committee and officers serving during the year and since the year end were as follows:

L Reynolds (Chair)	(Elected 20 December 2022)
J L Cairns (ex-Chair)	(Resigned from Chair 20 December 2022)
A Gawne	(Appointed 7 January 2022, resigned 2 November 2022)
M Hood	(Resigned 7 July 2022)
G Hunter	(Appointed 20 December 2022)
K Morris	(Appointed 20 December 2022)
A Neal	(Appointed 20 December 2022)
L Pritchard	
S Swanston – Newbrook	(Appointed 7 January 2022, resigned 20 December 2022)
T Rowlands	(Appointed 20 December 2022)
R Thomas	(Resigned 2 December 2022)

#### Key management

(Ex) Chief Executive Officer	Victoria Armstrong (resigned 16 September 2022)
Chief Executive Officer	Vici Richardson (appointed 19 September 2022)
Service Team Manager	Keith Moore
Payroll Manager	Lynne Waggott

## **DISABILITY NORTH**

### **EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Documents**

The charitable company is limited by Guarantee and is governed by its memorandum and articles.

##### **Recruitment and Appointment of Executive Committee**

Members of the Executive Committee, who must be members of Disability North, are elected by the members at the annual general meetings or appointed by the Executive Committee until the next annual general meeting when the person appointed is eligible for re-election by the members.

##### **Executive Committee Induction and Training**

The induction and training of new members of the Executive Committee is accomplished by selection interviews and an introductory session prior to appointment. Periodic training opportunities and all Charity Commission bulletins and fact sheets are forwarded to members of the charity.

##### **Organisational Structure**

The Executive Committee is ultimately responsible for the activities of the organisation. The Senior Executives of the charitable company attend the meetings of the Executive Committee but are not eligible to vote.

##### **Related Parties**

Details of related parties arising through third party connections with members of the Executive Committee are given in note 23 to the accounts.

##### **Pay policy for senior staff**

The Executive Committee and senior management team comprise the key management of the charity and are in charge of directing, controlling, running and operating the charity on a day to day basis. All Executive Committee members give their time freely and no director received remuneration during the year. The pay of senior staff is reviewed annually by the board along with all other staff.

##### **Risk Management Policy**

The Executive Committee has assessed the major risks to which the charitable company is exposed, and are satisfied that systems and controls are in place to mitigate exposure to the major risks. The Executive Committee formally reviews the Risk Assessment Policy, which covers every area of activity every year.

## DISABILITY NORTH

### EXECUTIVE COMMITTEE REPORT *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### EXECUTIVE COMMITTEE STATEMENT OF RESPONSIBILITIES

The Executive Committee (who are also directors of Disability North for the purposes of company law) are responsible for preparing the Executive Committee 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 Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and 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 charitable company will continue in operation.

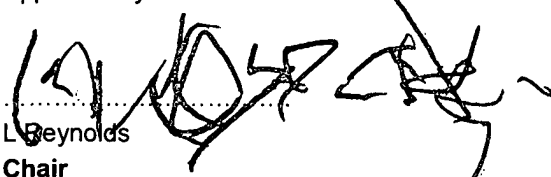
The Executive Committee are also responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### INDEPENDENT EXAMINERS

A resolution proposing that Stephenson Coates Audit Limited will be re-appointed as independent examiners of the company will be put to the Annual General Meeting.

Approved by the Executive Committee on 17 February 2023 and signed on their behalf by:

  
L Reynolds  
Chair

## **DISABILITY NORTH**

### **INDEPENDENT EXAMINDER'S REPORT TO THE MEMBERS OF DISABILITY NORTH**

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I report on the financial statements for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes to the accounts.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Rachael Oswald BA ACA**  
**STEPHENSON COATES AUDIT LIMITED**  
**Chartered accountants**  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne NE4 7YD

17 February 2023

## DISABILITY NORTH

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income:</b>						
Donations and Grants	4	36,176	-	194,046	230,222	299,306
Income from charitable activities	5	245,330	-	-	245,330	156,860
Income from other trading activities	6	50,433	-	-	50,433	41,031
Investment income	7	431	-	-	431	944
Other income		2,932	-	-	2,932	2,288
<b>Total income</b>		<u>335,302</u>	<u>-</u>	<u>194,046</u>	<u>529,348</u>	<u>500,429</u>
<b>Expenditure:</b>						
Cost of raising funds	6	-	-	-	-	650
Expenditure on charitable activities	8	303,859	8,293	151,909	464,061	454,750
Pension liability		21,800	-	-	21,800	22,405
<b>Total expenditure</b>		<u>325,659</u>	<u>8,293</u>	<u>151,909</u>	<u>485,861</u>	<u>477,805</u>
Net gains/(losses) on investments		( 1,286 )	-	-	( 1,286 )	81
<b>Net income/expenditure</b>		<u>8,357</u>	<u>( 8,293 )</u>	<u>42,137</u>	<u>42,201</u>	<u>22,705</u>
Transfer between funds	20	-	-	-	-	-
<b>Net movement in funds</b>		<u>8,357</u>	<u>( 8,293 )</u>	<u>42,137</u>	<u>42,201</u>	<u>22,705</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		( 95,294 )	190,990	2,863	98,559	75,854
<b>Total funds carried forward</b>		<u>( 86,937 )</u>	<u>182,697</u>	<u>45,000</u>	<u>140,760</u>	<u>98,559</u>

This Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 – 29 form part of these financial statements.

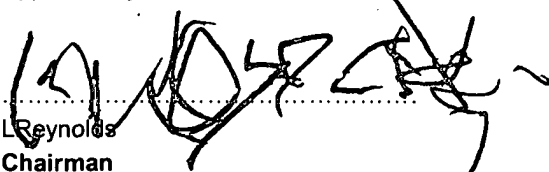
**DISABILITY NORTH****BALANCE SHEET  
AS AT 31 MARCH 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed Assets</b>					
Tangible assets	13		193,168		205,336
Investments	14		27,634		28,920
			<u>220,802</u>		<u>234,256</u>
<b>Current Assets</b>					
Stocks		300		300	
Debtors	15	109,032		81,961	
Cash at bank and in hand		182,903		202,813	
		<u>292,235</u>		<u>285,074</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	16	( 44,615 )		(60,352 )	
<b>Net current assets</b>			<u>247,620</u>		<u>224,722</u>
<b>Total assets less current liabilities</b>			<u>468,422</u>		<u>458,978</u>
 Creditors: amounts falling due after more than one year	 17	 ( 327,662 )	 ( 327,662 )	 ( 360,419 )	 ( 360,419 )
			<u>140,760</u>		<u>98,559</u>
<b>The funds of the charity:</b>					
Restricted funds	20		45,000		2,863
Unrestricted funds			( 86,937 )		( 95,294 )
Designated funds			182,697		190,990
			<u>140,760</u>		<u>98,559</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Executive Committee on 17 February 2023 and signed on their behalf by:-

  
L Reynolds  
Chairman

Company Registration No. 1781525

The notes on pages 14 - 29 form part of these financial statements.

**DISABILITY NORTH****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flow from operating activities</b>			
<b>Net cash flow from operating activities</b>	24	( 20,341 )	79,723
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		-	( 6,455 )
Investment income		431	944
<b>Net cash flow from investing activities</b>		<u>431</u>	<u>( 5,511 )</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		( 19,910 )	74,212
Cash and cash equivalents at the beginning of the year		202,813	128,601
<b>Cash and cash equivalents at the end of the year</b>		<u>182,903</u>	<u>202,813</u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		<u>182,903</u>	<u>202,813</u>

The notes on pages 14 – 29 form part of these financial statements.

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. Accounting Policies

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

Disability North meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### 1.2 Going concern

A pension liability of £350,262 shown in note 19 has been provided in the financial statements in accordance with FRS 102. The liability represents the additional contributions required in line with the Recovery Plan which runs to 2037. Further detail in relation to the recognition of the liability can be found in note 1.14. The pension liability does not fall due immediately.

The financial statements are prepared on a going concern basis. The Executive Committee have reviewed the annual budgets and considered relevant information. Actual results are monitored against budget along with cash flows. Based on these assessments and the current resources available, the Executive Committee have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

##### 1.3 Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Designated funds are amounts earmarked by the Executive Committee for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations from individuals and charitable trusts are recognised when notification of payment is received, unless there are specific conditions attached.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

No amount is included within the financial statements for volunteer time in line with the SORP (FRS 102).



## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### 1.5 Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

#### 1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, finance, personnel and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

#### 1.7 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land	over the remaining period of the lease
Leasehold buildings	40 years
Furniture and equipment	1 to 10 years

#### 1.8 Investments

Fixed asset investments are stated at market value.

#### 1.9 Debtors

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

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Creditors and provisions

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

#### 1.12 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the base term.

#### 1.13 Pensions

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

The charity also contributes to a defined benefit pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme and therefore accounts for it as a defined contribution scheme. In addition to the above accounting deficit the scheme has agreed a schedule of contributions with participating employers that will eliminate the plan over 20 years. The charity has recognised a liability for the contributions adjusted for the time value of money and an equal expense in the SoFA.

## **DISABILITY NORTH**

### **NOTES TO THE FINANCIAL STATEMENTS *(Continued)***

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **1.14 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **1.15 Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **1.16 Voluntary assistance**

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

##### **1.17 Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 2. Legal status

Disability North is a private company limited by guarantee (No 1781525) and not having a share capital. The company is registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Dene Centre, Castle Farm Road, Newcastle upon Tyne, NE4 7YD.

In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3. Comparative statement of financial activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>Income:</b>				
Donations and Grants	187,635	-	111,671	299,306
Income from charitable activities	156,860	-	-	156,860
Income from other trading activities	41,031	-	-	41,031
Investment income	944	-	-	944
Other income	2,288	-	-	2,288
<b>Total income</b>	<b>388,758</b>	<b>-</b>	<b>111,671</b>	<b>500,429</b>
<b>Expenditure:</b>				
Cost of raising funds	650	-	-	650
Expenditure on charitable activities	317,790	8,294	128,666	454,750
Pension liability	22,405	-	-	22,405
<b>Total expenditure</b>	<b>340,845</b>	<b>8,294</b>	<b>128,666</b>	<b>477,805</b>
Net gains/(losses) on investments	81	-	-	81
<b>Net income/expenditure</b>	<b>47,994</b>	<b>( 8,294 )</b>	<b>( 16,995 )</b>	<b>22,705</b>
Transfer between funds	-	-	-	-
<b>Net movement in funds</b>	<b>47,994</b>	<b>( 8,294 )</b>	<b>( 16,995 )</b>	<b>22,705</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	( 143,288 )	199,284	19,858	75,854
<b>Total funds carried forward</b>	<b>( 95,294 )</b>	<b>190,990</b>	<b>2,863</b>	<b>98,559</b>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 4. Donations and legacies

	2022	2021
	£	£
Donations	23,056	14,289
Grants	207,166	285,017
	<u>230,222</u>	<u>299,306</u>

#### Analysis of grants:

	2022	2021
	£	£
<b>Unrestricted Funds</b>		
The Community Foundation Tyne & Wear and Northumberland	-	62,411
The Community Justice Fund	-	45,000
Power to Change Trust	-	18,935
National Lottery Awards for All – Community Fund	-	10,000
Charities Aid Foundation – Coronavirus Emergency Fund	-	10,000
Weston Charity Awards	6,500	-
County Durham Community Foundation	-	5,000
Karbon Homes	-	5,000
Northumberland County Council	-	5,000
The Clothworkers Foundation	-	4,500
Freemasons of Northumberland	4,620	-
The Joicey Trust	-	3,000
Northumbria Police Crime Commissioner Coronavirus Response Fund	-	2,500
Other (less than £2,000)	2,000	2,000
	<u>13,120</u>	<u>173,346</u>

#### Restricted Funds

The Henry Smith Charity	54,300	54,300
The Access to Justice Foundation	42,261	30,068
The Community Foundation Tyne & Wear and Northumberland	25,000	-
Sir James Knott Trust	25,000	-
Newcastle City Council	20,000	-
Sport England	-	18,238
Awards For All	10,000	-
Bernicia Foundation	8,800	-
Tackling Inequalities Fund	8,685	-
The Edward Gostling Foundation	-	5,000
The REACH Fund	-	4,065
	<u>194,046</u>	<u>111,671</u>
<b>Total Grant income</b>	<u>207,166</u>	<u>285,017</u>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 5. Income from charitable activities

	2022	2021
	£	£
Contractual payments	88,023	43,399
Sale of goods and services	157,307	113,461
	<u>245,330</u>	<u>156,860</u>

#### 6. Income from other trading activities

	Fundraising events	Rents receivable and room hire	Shop sales	Training	2022	2021
	£	£	£	£	£	£
Income	2,207	48,226	-	-	50,433	41,031
Direct costs	-	-	-	-	-	( 650 )
	<u>2,207</u>	<u>48,226</u>	<u>-</u>	<u>-</u>	<u>50,433</u>	<u>40,381</u>

#### 7. Investment income

	2022	2021
	£	£
Income from listed investments	258	656
Interest receivable	173	289
	<u>431</u>	<u>944</u>

#### 8. Charitable expenditure analysis

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Independent living	235,522	108,165	343,687	350,043
Benefit, advice and support	82,490	37,884	120,374	104,707
	<u>318,012</u>	<u>146,049</u>	<u>464,061</u>	<u>454,750</u>

**DISABILITY NORTH****NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022****9. Support costs**

	2022	2021
	£	£
Salaries	49,356	45,523
Water rates	637	659
Electricity & Gas	3,941	1,590
Insurance	2,685	2,497
Repairs & Maintenance	26,896	22,316
Cleaning	2,863	3,145
Telephone	1,319	821
Photocopying, postage, printing & stationary	7,611	3,246
Training, travel & entertaining	1,478	844
Publicity	1,210	645
Professional fees	26,054	12,486
Bank charges	1,356	610
Depreciation	12,168	12,756
Sundry	5,975	3,952
Governance costs (note 10)	2,500	5,000
	<hr/>	<hr/>
	146,049	116,090

**10. Governance costs**

	2022	2021
	£	£
Independent examiner's fees	2,500	-
Audit fees	-	5,000
	<hr/>	<hr/>
	2,500	5,000

**11. Net movement in funds**

	2022	2021
	£	£
This is stated after charging:		
Depreciation	12,168	12,756
Auditor's remuneration	-	5,000
Independent examiner's remuneration	2,500	-
	<hr/>	<hr/>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### 12. Analysis of staff costs and Executive Committee remuneration and expenses

	2022	2021
	£	£
Wages and salaries	300,021	276,719
Social security costs	14,371	19,742
Other pension costs	25,333	22,854
	<u>339,725</u>	<u>319,315</u>

	2022	2021
<b>Number of employees</b>		
The average monthly number of employees during the year was:		
Direct charitable services	10	10
Management and administration of the charitable company	6	6
	<u>16</u>	<u>16</u>

Included in the above are redundancy costs of £2,720 (2021 – £505).

There were no employees who received employee benefits (excluding employer pension costs) of more than £60,000 (2021 – None).

None of the Executive Committee (or any persons connected with them) received any remuneration for their services as directors during the year. No members of the Executive Committee were reimbursed travelling expenses during the year (2021 - £Nil).

The key management personnel of the charity comprise the Executive Committee, the Chief Executive Officer, Service Team Manager, Finance Manager and Payroll Manager. The total employee benefits of the key management personnel of the charity were £145,537 (2021 - £145,264).

**DISABILITY NORTH**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13. Tangible Fixed Assets**

	Long leasehold land £	Long leasehold buildings £	Furniture & equipment £	Total £
<b>Cost</b>				
At 1 April 2021	50,847	687,335	36,567	774,749
Additions	-	-	-	-
At 31 March 2022	50,847	687,335	36,567	774,749
<b>Depreciation</b>				
At 1 April 2021	8,229	538,963	22,221	569,413
Charge for the year	484	7,809	3,875	12,168
At 31 March 2022	8,713	546,772	26,096	581,581
<b>Net book value</b>				
At 31 March 2022	42,134	140,563	10,471	193,168
At 31 March 2021	42,618	148,372	14,346	205,336

All tangible fixed assets are held for direct charitable purposes.  
Parts of the building are let to organisations with related objectives.



**DISABILITY NORTH****NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022****14. Fixed Asset Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
UK Managed Bond	27,634	28,920
	<u>27,634</u>	<u>28,920</u>
<b>UK Managed Bond</b>		<b>£</b>
At 1 April 2021		28,920
Unrealised gain		( 1,286 )
At 31 March 2022		<u>27,634</u>
Historical cost		<u>24,442</u>

**15. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	97,139	70,711
Prepayments and accrued income	11,893	11,250
	<u>109,032</u>	<u>81,961</u>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	2021
	£	£
Trade creditors	7,747	19,082
Taxes and social security costs	5,909	10,817
Accruals	3,715	3,715
Pension liability (note 19)	22,600	21,800
Other creditors	4,644	4,938
	<u>44,615</u>	<u>60,352</u>

#### 17. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Pension liability (note 19)	327,662	360,419
	<u>327,662</u>	<u>360,419</u>

#### 18. Holding accounts

During the year Disability North held monies on behalf of individuals and organisations in relation to the payroll plus service provided to service users.

	£
At 1 April 2021	1,866,420
Income	5,989,009
Expenditure	( 6,218,713 )
At 31 March 2022	<u>1,636,716</u>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS *(Continued)* FOR THE YEAR ENDED 31 MARCH 2022

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#### 19. Pension costs

##### **Defined contribution scheme**

A money purchase stakeholder pension scheme is offered to new employees. During the year contributions of £25,333 (2021 - £22,854) were paid, the employer's contribution rate is 5%.

##### **Defined benefit scheme**

The charitable company's employees belong to a Local Government Pension Scheme (LGPS) with the Tyne and Wear Pension Fund. This is a funded defined benefit scheme, with the assets held in separate trustee administered funds. The defined benefit scheme was closed to new entrants on 1 April 2004.

The most recent valuation was at 31 March 2019 and showed it to be in deficit. Disability North is required to make contributions to the deficiency. The next year's deficiency payments, which are in addition to the normal pension cost, will be £22,600.

In accordance with FRS 102, the net present value of the future contributions required by Disability North over 15 years to clear the funding deficit is £350,262 (2021 - £382,219). In calculating this net present value the contributions from the triennial valuation to 31 March 2019 have been used, along with a discount rate of 2.7% (2021 – 2.5%) representing the typical yield of high quality corporate bonds.

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 20. Statement of funds

<u>Year ended 31 March 2022</u>	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General funds	( 95,294 )	335,302	( 325,659 )	( 1,286 )	( 86,937 )
<b>Designated funds</b>					
Capital assets	190,990	-	( 8,293 )	-	182,697
<b>Total unrestricted funds</b>	<u>95,696</u>	<u>335,302</u>	<u>( 333,952 )</u>	<u>( 1,286 )</u>	<u>95,760</u>
<b>Restricted funds</b>					
The REACH Fund	2,863	-	( 2,863 )	-	-
The Henry Smith Charity	-	54,300	( 54,300 )	-	-
The Access to Justice Foundation	-	42,261	( 42,261 )	-	-
The Community Foundation	-	25,000	( 25,000 )	-	-
Sir James Knott Trust	-	25,000	-	-	25,000
Newcastle City Council	-	20,000	-	-	20,000
Awards For All	-	10,000	( 10,000 )	-	-
Bernicia Foundation	-	8,800	( 8,800 )	-	-
Tackling Inequalities Fund	-	8,685	( 8,685 )	-	-
<b>Total restricted funds</b>	<u>2,863</u>	<u>194,046</u>	<u>( 151,909 )</u>	<u>-</u>	<u>45,000</u>
	<u>98,559</u>	<u>529,348</u>	<u>( 485,861 )</u>	<u>( 1,286 )</u>	<u>140,760</u>

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 20. Statement of funds (Continued)

<u>Year ended 31 March 2021</u>	Balance at 1 April 2020 £	Incoming resources £	Outgoing resources £	Gain/loss investment & transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General funds	( 143,288 )	388,758	( 340,845 )	81	( 95,294 )
<b>Designated funds</b>					
Capital assets	199,284	-	( 8,294 )	-	190,990
<b>Total unrestricted funds</b>	<u>55,996</u>	<u>388,758</u>	<u>( 349,139 )</u>	<u>81</u>	<u>95,696</u>
<b>Restricted funds</b>					
The Access to Justice Foundation	-	30,068	( 30,068 )	-	-
The Clinical Commissioning Group	4,958	-	( 4,958 )	-	-
The Edward Gostling Foundation	-	5,000	( 5,000 )	-	-
The Henry Smith Charity	-	54,300	( 54,300 )	-	-
The REACH Fund	12,900	4,065	( 14,102 )	-	2,863
Reeds Grassroots Fund	2,000	-	( 2,000 )	-	-
Sport England	-	18,238	( 18,238 )	-	-
<b>Total restricted funds</b>	<u>19,858</u>	<u>111,671</u>	<u>( 128,666 )</u>	<u>-</u>	<u>2,863</u>
	<u>75,854</u>	<u>500,429</u>	<u>( 477,805 )</u>	<u>81</u>	<u>98,559</u>

#### Designated funds

The capital asset fund equals the net book value of the leasehold property.

#### Restricted funds

The Access to Justice Foundation - to fund the salary costs of the Community Care Advisor.

Awards for All – to fund the trainer developing Personal Assistant training and awareness

Bernicia Foundation - to fund the trainer developing Personal Assistant training and awareness

The Clinical Commissioning Group – the fund is to support The Information and Advisory Service and Independent Living and Resource Centre.

The Community Foundation – to fund the benefits advice service.

The Edward Gostling Foundation – to fund independent living advice

The Henry Smith Charity – to fund the salaries and on costs of two Welfare Benefit Advisors.

## DISABILITY NORTH

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 MARCH 2022

#### 20. Statement of funds (Continued)

##### Restricted funds (continued)

Newcastle City Council – to fund the Awareness training

The REACH Fund – to fund the building consultant to undertake a review of future opportunities for the Dene Centre.

Reeds Grassroots Fund - to contribute towards the salary and on costs of a Welfare Benefit Advisor.

Sport England – to fund the set up and pilot of the Ability North project; tailored one-to-one personal training sessions for disabled people

Sir James Knott Trust – to fund the consultancy work and building planning.

Tackling Inequalities Fund – Continuation of Ability North Project tailored one to one Personal Training sessions for disabled people

#### 21. Analysis of funds

##### Year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	10,471	182,697	-	193,168
Investments	27,634	-	-	27,634
Net current assets	202,620	-	45,000	247,620
Long term liabilities	( 327,662 )	-	-	( 327,662 )
	<u>( 86,937 )</u>	<u>182,697</u>	<u>45,000</u>	<u>140,760</u>

##### Year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	14,346	190,990	-	205,336
Investments	28,920	-	-	28,920
Net current assets	221,859	-	2,863	224,722
Long term liabilities	( 360,419 )	-	-	( 360,419 )
	<u>( 95,294 )</u>	<u>190,990</u>	<u>2,863</u>	<u>98,559</u>

**DISABILITY NORTH****NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**22. Operating commitments**

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

	<b>Equipment</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Not later than one year	4,400	8,360
Later than one and not later than five years	17,600	17,600
	<u>22,000</u>	<u>25,960</u>

**23. Related Parties**

There are no related party transactions in the year (2021: None).

**24. Reconciliation of net income to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net movement for the year	42,201	22,705
Investment income	( 431 )	( 944 )
Depreciation	12,168	12,756
Loss/(gain) on investments	1,286	( 81 )
Decrease/(increase) in debtors	( 27,071 )	50,203
(Decrease)/increase in creditors: due within one year	( 15,737 )	( 5,521 )
(Decrease)/increase in creditors: due after more than one year	( 32,757 )	605
	<u>( 20,341 )</u>	<u>79,723</u>