

Disability Action In Islington

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2014

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Disability Action In Islington

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The following pages do not form part of the statutory financial statements:

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Disability Action In Islington

Reference and Administrative Details

Charity name	Disability Action In Islington	
Charity registration number	1055692	
Company registration number	03201755	
Principal office	91 Upper Street Islington London N1 0NP	
Registered office	91 Upper Street Islington London N1 0NP	
Trustees	Gideon Feldman (Chair)	(resigned 15 October 2013)
	Sophie Partridge (Vice Chair)	(resigned 7 July 2014)
	Penny Pepper (Vice Chair)	(resigned 31 March 2014)
	Julia Cameron (Interim Treasurer)	(resigned 15 October 2013)
	John Thomas (Hon Secretary)	(appointed 1 May 2013) (resigned 19 November 2013)
	Edmund Marriott	
	Valerie Lang	(resigned 31 May 2013)
	Angela Dobson	
	Sandy Marks (Chair)	(appointed 19 November 2013)
	Iyiola Olafimihan (Vice Chair)	(appointed 14 April 2014)
	Gaynor Lunt	(appointed 28 October 2013)
	Patrick Lynch	(appointed 19 November 2013) (resigned 8 July 2014)
	Emma Sangeelee	(appointed 9 June 2014)
Chief executive officers	Rahel Geffen	(resigned 28 April 2014)
	Jaspal Dhani	(appointed 15 September 2014)
Secretary	John Thomas	(appointed 1 May 2013) (resigned 19 November 2013)
Accountant	Holdings Limited 5 Coopers Court Folly Island, Hertford SG14 1UB	

Disability Action In Islington

Trustees' Report

Trustees Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Disability Action In Islington (the company) for the year ended 31st March 2014. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

The Trustees acknowledge their responsibilities, as set out on page 5, which forms part of this report.

Structure, governance and management

a. Constitution

The Company is constituted under a Memorandum of Association dated 3.4.09 and is a registered charity number 1055692. The Company is registered as a charitable Company limited by guarantee.

b. Method of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The management committee seeks to ensure that its membership accurately reflects the range and diversity of disabled people in Islington from an impairment, ethnicity, gender and sexuality perspective as well as ensuring the right mix of skills and experience required to manage a disability rights organisation.

c. Policies adopted for the induction and training of Trustees

Any potential disabled person who is a member of Disability Action in Islington and is interested in becoming a Trustee is invited to observe two Management Committee meetings and is offered a meeting with the Chair of the Committee to discuss the organisation and role of a Trustee.

Once formally elected at the Annual General Meeting or co-opted onto the Committee each new member receives an information pack containing all legal documentation relating to the organisation, a job description, a summary of roles and responsibilities, details of forthcoming Committee meetings and the level of support and training to be provided.

Induction of new Trustees includes: a series of meetings with Chair, Officers and Chief Executive to explain the structure of the Company, its aims and objectives, current and projected financial situation, future service development plans and current and future risks, challenges and opportunities the Company may face. New Trustees are also provided with all organisational policies and processes relating to areas of employment, finance and health & safety.

New Trustees are also allocated a 'Trustee buddy' who supports the member at initial Committee meetings.

Objectives and activities

a. Policies and objectives

The Company's principal aim is to support and enable Deaf and disabled people in Islington to achieve their full potential and promote a more accessible and inclusive community and environment.

It sets out to fulfil this aim through the following objectives:

To enable Deaf and disabled people to achieve and maintain choice, control and independence in their lives and access services, entitlements and opportunities.

To enable Deaf and disabled people to meet together to share information, skills and support and tackle social isolation and exclusion.

To promote more accessible and inclusive services and environment for Deaf and disabled people.

To effectively represent the views, needs and interests of Deaf and disabled people.

By disabled people Disability Action in Islington means people who have a physical, sensory, cognitive or hidden impairment or long term health condition, many of whom will experience disadvantage, exclusion and discrimination as a result of the physical, attitudinal and communication barriers operating in society.

The strategies and activities employed to meet the Company's key objectives focus on providing a range of services to individual Deaf and disabled people as well as playing an active part in the local community and partnership working with local statutory and voluntary organisations.

Disability Action In Islington

Trustees' Report

Achievements and performance

a. Review of activities and relevant factors

Independent Living Information and Advice Service (ILLAS):

DAII has continued to provide specialist information, advice, advocacy and representation services to local Deaf and disabled people. The service funded by the Big Lottery Fund, supported over 2,000 queries ranging from Welfare Benefits, housing, Community Care, transport, education and training, volunteering to name but a few.

The impact of Government's Welfare Benefits reform continues to affect the daily lives of many Deaf and disabled people. Over 59% of DAII's ongoing casework relates to supporting people with Benefits checks with a further 12% and 9% relating to transport and housing issues respectively.

We continued to host the Debt Advice Service delivered by Camden CAB Financial Inclusion Project along with surgeries to meet with local Councillors at the DAII office.

Independent Brokerage, Advocacy and Support Service - IBASS:

Disability Action in Islington run an independent Personal Budgets Brokerage and Advocacy Support Service called IBASS. We provide local people taking up Personal Budgets with independent advice, support and advocacy.

IBASS supported 81 people. The funding target of 80 people per year was reached by January 2014, with an increase of 30% in demand for independent support and advocacy. The Service stopped taking referrals then to focus on existing users, approaching the end of both the third year and the grant from the City Bridge Trust.

Of this total number of service users, 29 were new referrals. The remaining 52 received continued support from the previous period.

Nearly 44% of users referred themselves to the service, 21% by DAII Projects/Services, and 9% were referred by the local authority. 64% of cases were closed during this period (an increase of 14%).

Requests for independent support with Financial Assessments increased by 7%. These determine the contribution which service users have to make to the cost of their budget. It has become clear that most users are not aware of their Disability Related Expenditure, which means that it is often not entered nor documented adequately. This often can result in assessments which assume greater disposable income available, and therefore high charges/contributions.

IBASS has been the only service of its kind in the borough and one of the few in London. IBASS has provided support to 11% of those in receipt of social care in Islington, it has made a big and invaluable difference to those who were able to access it. The glaring need is clearly to continue and expand such a service. DAII is committed to raising funds to continue to provide independent support and advocacy to disabled people with Personal Budgets and Personal Health Budgets.

Deaf and Disabled People Campaigning Project:

The Deaf and Disabled People Campaigning Project aims to work with Deaf and disabled people in Islington to increase confidence and skills that will enable them to engage in campaigning activities. This will empower them to oppose policy and austerity measures that threaten social justice and their hard gained achievements to have choice, control and independent living.

During year 1 the focus of the Campaigning Project has been the closure of the Independent Living Fund (ILF) and working with ILF users on planning and delivering a range of campaigning and lobbying activities. DAII succeeded in supporting a group of ILF users to regularly meet with the Council to discuss how to look at the best way to have a transition. The Council have agreed to ring-fence the funds from the ILF to current users.

Deaf Residents Drop-in Service:

The Deaf Residents Drop-in Service continued to meet on a monthly basis sharing information and experiences pertinent to the community. The group also provided an opportunity for elected members and Council officer to consult with Deaf residents about policy reviews and service development. The Drop-in continues to be funded by DAII and supported by the London Borough Islington who have provided a free meeting space at the Town Hall.

Disability Action In Islington

Trustees' Report

Promoting Disability Equality:

DAII continued to be active on a range of local decision making and consultative forums at a strategic and operational level ensuring that disability equality issues are prominent on an influence local agenda.

Throughout the year, DAII has had active representation on the Islington's Making It Real Board and the Islington Personal Budgets Network. Further, DAII has continued to lead on the provision of the Disability Housing Panel. The role of the Panel is to provide Islington with a tenant and leaseholder perspective on their performance as a landlord, and to comment on specific policies, procedures and strategies and their impact on disabled residents.

We have continued to administer a £5,000 grant on behalf of the Richard Cloudsley Charity. DAII awards a small grant of up to £500 to disabled residents needing assistance with the purchase of essential items that supports their welfare and independent living.

Financial review

DAII continued to operate within a climate of limited resources and short term funding contracts. Nonetheless, DAII has continued to ensure that high standards and reputation of its services were maintained and strengthened. The CEO and the Fundraising Group are focused on developing a coherent fundraising strategy which will reduce DAII's dependency of Local Authority funding.

DAII's key funding sources were from Trusts, the Big Lottery Fund and local authority grant and contracts. The Big Lottery Fund is supporting DAII's Independent Living Information and Advice Service; City Bridge Trust continued to fund the IBASS and Trust for London continued to fund ILIAS. A three year grant from LB Islington covers some of the DAII's infrastructure costs and enables the organisation to be a key strategic partner in the Borough.

b. Material investments policy

Aside from retaining a prudent amount in reserves each year (held in a business account) all restricted funds were spent within the agreed funding periods. DAII aims to ensure that the current reserve of unrestricted funds is maintained in the coming year which fulfils DAII's policy of keeping the equivalent of at least three months operating costs in reserve for contingency purposes.

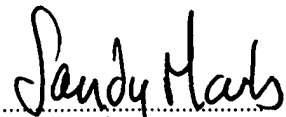
Plans for the future

DAII aims to consolidate and build on the range of work achieved this year. With social care and welfare agendas changing considerably, further funding to develop and expand IBAS will be sought. Funding from LBI and the Big Lottery Fund, for partnership working with other local advice agencies, will increase our capacity to deliver support with new benefit. This will also give us the opportunity to reengage volunteers in information and advice work that will develop their skills and knowledge. Fundraising to pilot our user engagement model is underway, and the Management Committee is actively engaged in fundraising from Islington businesses and individuals. DAII is also seeking associate Management Committee members who can add skills and knowledge in business, marketing, charity law and finance. The CEO is also actively engaging with other sources of finance to develop our readiness for social and equity investment.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 25 October 2014 and signed on its behalf by:



Sandy Marks (Chair)
Trustee

Disability Action In Islington

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Disability Action In Islington for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 of the incoming resources and application of resources, including 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that 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. 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.

Independent Examiner's Report to the Trustees of Disability Action In Islington

I report on the accounts of the company for the year ended 31 March 2014, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

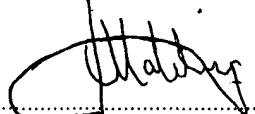
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


John Holding
Holdings Limited
Chartered Certified Accountants

5 Coopers Court
Folly Island, Hertford
SG14 1UB

25 October 2014

Disability Action In Islington

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2014

		Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	Note	£	£	£	£
Incoming resources					
Incoming resources from charitable activities	2	18,031	307,233	325,264	305,534
Other incoming resources	3	718	-	718	24,064
Total incoming resources		<u>18,749</u>	<u>307,233</u>	<u>325,982</u>	<u>329,598</u>
Resources expended					
Charitable activities	4	31,044	307,233	338,277	356,909
Governance costs	4	-	-	-	3,600
Total resources expended		<u>31,044</u>	<u>307,233</u>	<u>338,277</u>	<u>360,509</u>
Net income / (expenditure)		(12,295)	-	(12,295)	(30,911)
Reconciliation of funds					
Total funds brought forward		90,017	-	90,017	120,928
Total funds carried forward		<u>77,722</u>	<u>-</u>	<u>77,722</u>	<u>90,017</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

Disability Action In Islington (Registration number: 03201755)

Balance Sheet as at 31 March 2014

		2014		2013	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		2,305		3,743
Current assets					
Debtors	10	4,212		10,672	
Cash at bank and in hand		<u>116,981</u>		<u>133,820</u>	
		121,193		144,492	
Creditors: Amounts falling due within one year	11	<u>(45,776)</u>		<u>(58,218)</u>	
Net current assets			<u>75,417</u>		<u>86,274</u>
Net assets			<u>77,722</u>		<u>90,017</u>
The funds of the charity:					
Restricted funds in deficit					
Restricted funds			-		-
Unrestricted funds					
Accumulated funds			<u>77,722</u>		<u>90,017</u>
Total charity funds			<u>77,722</u>		<u>90,017</u>

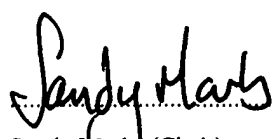
For the financial year ended 31 March 2014, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 25 October 2014 and signed on its behalf by:



Sandy Marks (Chair)
Trustee

Disability Action In Islington

Notes to the Financial Statements for the Year Ended 31 March 2014

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

Incoming resources

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	33% straight line basis
Office equipment	33% straight line basis

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Disability Action In Islington
Notes to the Financial Statements for the Year Ended 31 March 2014

..... *continued*

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

The charity operates a defined contribution pension scheme and contributions are charged in the statement of financial activities as they accrue.

Grants receivable and deferred income

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Amounts which the charity are not yet entitled to are carried forward as deferred income.

Disability Action In Islington

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

2 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
L.B of Islington				
VCS Infrastructure Fund	-	40,000	40,000	40,000
Big Lottery Fund				
Independent Living Information & Advice	-	137,688	137,688	135,614
L.B of Islington				
Housing Disability Panel	-	22,036	22,036	22,036
Training & Consultancy				
Training & Consultancy	13,282	-	13,282	7,753
City Bridge Trust				
Independent Brokerage, Advocacy & Support - IBASS	-	45,000	45,000	45,000
Lloyds TSB Foundation				
Aids and Adaptations	-	13,659	13,659	1,241
Trust for London & LBI				
Independent Living Training & Support - ILTAS	-	-	-	41,000
Trust for London				
Social Policy	-	-	-	3,506
Campaigning	-	35,000	35,000	-
	-	35,000	35,000	3,506
Office of Disability Issues				
Information & Advice Training	-	-	-	6,176
Richard Cloudesley Fund				
Other income	500	2,500	3,000	-
LBI Welfare Reform				
Impact of welfare reform	-	11,350	11,350	-
Other				
Other income	4,249	-	4,249	3,208
	<u>18,031</u>	<u>307,233</u>	<u>325,264</u>	<u>305,534</u>

Disability Action In Islington

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

3 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Other income				
Interest on cash deposits	718	-	718	135
Other income	-	-	-	23,929
	<u>718</u>	<u>-</u>	<u>718</u>	<u>24,064</u>

Disability Action In Islington
Notes to the Financial Statements for the Year Ended 31 March 2014

4 Total resources expended

	L.B of Islington	Big Lottery Fund	L.B of Islington	Training & Consultancy	City Bridge Trust	Lloyds TSB Foundation	Trust for London	Richard Cloudesley Fund	LBI Welfare Reform	Other	Total
	£	£	£	£	£	£	£	£	£	£	£
Direct costs											
Employment costs	19,978	115,577	13,486	4,568	42,328	1,113	30,087	-	9,193	(21,972)	214,358
Other direct costs	-	945	4,167	4,191	75	-	2,554	2,500	-	855	15,287
Employment costs	-	-	-	-	-	-	-	-	-	11,598	11,598
	<u>19,978</u>	<u>116,522</u>	<u>17,653</u>	<u>8,759</u>	<u>42,403</u>	<u>1,113</u>	<u>32,641</u>	<u>2,500</u>	<u>9,193</u>	<u>(9,519)</u>	<u>241,243</u>
Support costs											
Employment costs	3,931	7,063	-	1,082	-	10,970	-	-	307	24,599	47,952
Establish costs	7,593	5,011	947	-	590	573	143	-	312	-	15,169
Repairs and mainten	-	-	433	-	489	-	-	-	186	-	1,108
Office expenses	1,084	3,740	1,692	3,129	762	677	717	500	351	-	12,652
Print & stationery	-	1,295	567	311	534	-	-	-	285	1,155	4,147
Equipment hire	2,330	1,904	-	-	-	-	-	-	-	-	4,234
Sundries	789	-	170	-	-	-	-	-	307	222	1,488
Cleaning	2,841	-	150	-	222	326	-	-	102	-	3,641
Travel&subsis	-	1	-	1	-	-	(1)	-	-	43	44
Accountancy fees	-	1,800	300	-	-	-	1,500	-	-	-	3,600
Legal & prof	-	352	124	-	-	-	-	-	307	-	783
Bank charges	-	-	-	-	-	-	-	-	-	64	64
Depreciation	1,454	-	-	-	-	-	-	-	-	698	2,152
	<u>20,022</u>	<u>21,166</u>	<u>4,383</u>	<u>4,523</u>	<u>2,597</u>	<u>12,546</u>	<u>2,359</u>	<u>500</u>	<u>2,157</u>	<u>26,781</u>	<u>97,034</u>
	<u>40,000</u>	<u>137,688</u>	<u>22,036</u>	<u>13,282</u>	<u>45,000</u>	<u>13,659</u>	<u>35,000</u>	<u>3,000</u>	<u>11,350</u>	<u>17,262</u>	<u>338,277</u>

Disability Action In Islington

Notes to the Financial Statements for the Year Ended 31 March 2014

5 Trustees' remuneration and expenses

The Trustees receive no remuneration for their services and have not charged expenses to the company.

6 Net expenditure

Net expenditure is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets	2,152	1,580

7 Employees' remuneration

No staff were paid a salary in excess of £60,000 (2013:none). Pension costs - Defined contribution relate to contributions made by the company on behalf of staff amounting to £6,250 (2013:£2,659). There were outstanding contributions at the year end of £3,151 (2013:£4,063). The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2014 No.	2013 No.
Charitable activities	8	8
Fundraising trading	1	1
Administration and management	2	2
	<u>11</u>	<u>11</u>

The aggregate payroll costs of these persons were as follows:

	2014 £	2013 £
Wages and salaries	244,325	251,547
Social security	20,705	25,069
Pension costs - Defined contribution	6,251	2,659
	<u>271,281</u>	<u>279,275</u>

8 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Disability Action In Islington
Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

9 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2013	39,257
Additions	714
As at 31 March 2014	<u>39,971</u>
Depreciation	
As at 1 April 2013 and 31 March 2014	<u>37,666</u>
Net book value	
As at 31 March 2014	<u>2,305</u>
As at 31 March 2013	<u>1,591</u>

10 Debtors

	2014 £	2013 £
Trade debtors	1,500	7,184
Prepayments and accrued income	2,712	3,488
	<u>4,212</u>	<u>10,672</u>

11 Creditors: Amounts falling due within one year

	2014 £	2013 £
Trade creditors	5,752	1,716
Taxation and social security	4,742	6,834
Accruals and deferred income	31,915	45,451
Other creditors	3,367	4,217
	<u>45,776</u>	<u>58,218</u>

12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Disability Action In Islington
Notes to the Financial Statements for the Year Ended 31 March 2014

..... *continued*

13 Operating lease commitments

As at 31 March 2014 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings		Other	
	2014	2013	2014	2013
	£	£	£	£
Within one year	-	-	4,145	-
Within two and five years	-	-	-	4,145
Over five years	34,000	34,000	-	-
	<u>34,000</u>	<u>34,000</u>	<u>4,145</u>	<u>4,145</u>

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £6,251 (2013 - £2,659).

There were outstanding contributions at the year end of £3,151 (2013:£4,063).

Disability Action In Islington

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

16 Analysis of funds

	At 1 April 2013	Incoming resources	Resources expended	At 31 March 2014
	£	£	£	£
Designated Funds				
Contingency	55,000	-	-	55,000
Service & membership development	15,000	-	-	15,000
	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
General Funds				
General Unrestricted Funds	20,017	18,749	(31,044)	7,722
Restricted Funds				
Restricted Funds	-	307,233	(307,233)	-
	<u>90,017</u>	<u>325,982</u>	<u>(338,277)</u>	<u>77,722</u>

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Tangible assets	2,305	-	2,305	3,743
Current assets	121,193	-	121,193	144,492
Creditors: Amounts falling due within one year	(45,776)	-	(45,776)	(58,218)
Net assets	<u>77,722</u>	<u>-</u>	<u>77,722</u>	<u>90,017</u>

Disability Action In Islington
Statement of financial activities by fund Year Ended 31 March 2014

	Contingency 2014	Contingency 2013
	£	£
Net income / (expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	55,000	55,000
Total funds carried forward	<u>55,000</u>	<u>55,000</u>

This page does not form part of the statutory financial statements.

Disability Action In Islington
Statement of financial activities by fund Year Ended 31 March 2014

..... *continued*

	Service & membership development 2014 £	Service & membership development 2013 £
Net income / (expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	15,000	15,000
Total funds carried forward	<u>15,000</u>	<u>15,000</u>

Disability Action In Islington
Statement of financial activities by fund Year Ended 31 March 2014

..... continued

	General Unrestricted Funds 2014	General Unrestricted Funds 2013
	£	£
Incoming resources		
Incoming resources from charitable activities	18,031	10,961
Other incoming resources	718	24,064
Total incoming resources	<u>18,749</u>	<u>35,025</u>
Resources expended		
Charitable activities	31,044	44,183
Governance costs	-	3,600
Total resources expended	<u>31,044</u>	<u>47,783</u>
Net income / (expenditure)	(12,295)	(12,758)
Reconciliation of funds		
Total funds brought forward	20,017	32,775
Total funds carried forward	<u><u>7,722</u></u>	<u><u>20,017</u></u>

Disability Action In Islington
Statement of financial activities by fund Year Ended 31 March 2014

..... continued

	Restricted Funds 2014	Restricted Funds 2013
	£	£
Incoming resources		
Incoming resources from charitable activities	307,233	294,573
Total incoming resources	<u>307,233</u>	<u>294,573</u>
Resources expended		
Charitable activities	307,233	312,726
Total resources expended	<u>307,233</u>	<u>312,726</u>
Net income / (expenditure)	-	(18,153)
Reconciliation of funds		
Total funds brought forward	-	18,153
Total funds carried forward	<u>-</u>	<u>-</u>

This page does not form part of the statutory financial statements.

Disability Action In Islington
Statement of financial activities by fund Year Ended 31 March 2014

..... continued

Expenditure summary

See also Note 4.

	2014	2013
	£	£
Direct costs - employment	214,358	228,189
Other direct project costs	15,287	18,474
Redundancy costs	11,598	-
Wages & salaries	18,369	23,358
Staff NIC (Employers)	20,706	25,069
Staff pensions	6,250	2,659
Staff training	-	1,572
Refreshments	2,627	6,563
Redundancy costs	-	-
Rent	9,000	9,000
Light, heat & power	4,704	4,289
Insurance	1,465	1,191
Repairs and maintenance	1,108	983
Telephone & fax	5,688	4,302
Office expenses	760	5,559
Computer software and maintenance costs	6,204	7,557
Printing postage and stationery	4,147	5,604
Trade subscriptions	-	907
Hire of equipment	4,234	4,234
Payroll costs	1,488	1,301
Cleaning	3,641	3,669
Travel and subsistence	44	69
Legal and professional fees	783	749
Accountancy fees	3,600	3,600
Bank charges	64	32
Depreciation of office equipment	2,152	1,580
Total	338,277	360,509