

REGISTERED COMPANY NUMBER: 05002948 (England and Wales)
REGISTERED CHARITY NUMBER: 1103477

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
KNOWSLEY DISABILITY CONCERN**

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

KNOWSLEY DISABILITY CONCERN

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for the Year Ended 31 March 2024**

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KNOWSLEY DISABILITY CONCERN

**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES

Patricia Clewett
Andrew Dunbar
Amanda Felstead
Steven Harding
Hilary Laidler
Alma Lunt
Richard Murphy
Joanne Parkes-Newton
Stacia Petersen
Nicola Pheasant
Irina Rodkina
Pamela Spall

COMPANY SECRETARY

Johanne Ross

REGISTERED OFFICE

263A Tarbock Road
Huyton
Knowsley
L36 0SD

REGISTERED COMPANY NUMBER

05002948 (England and Wales)

REGISTERED CHARITY NUMBER

1103477

INDEPENDENT EXAMINER

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

KNOWSLEY DISABILITY CONCERN

Report of the Trustees for the Year Ended 31 March 2024

The trustees, who are directors of the Charity for the purposes of the Companies Act 2006, present their report together with financial statements for the year ended 31 March 2024.

THE BOARD OF TRUSTEES

The Directors of KDC are also Trustees and Members of the Charity for the purposes of charity law and throughout this report are collectively referred to as the Board of Trustees. The Board of Trustees is the administrative and governing body and meets every three months to ensure that the Charity is performing well, is solvent, and complies with all of its obligations. The Board of Trustees currently consists of twelve Trustees and the quorum is three Trustees.

The Risk and Resources Committee is a sub-committee of the Board of Trustees and meets at least three times a year to consider matters of financial performance and control including budgets, forecasts, cash flow and reserves; matters relating to human resources including staff remuneration, terms and conditions, policy and having an overview of risk for the organisation.

Trustees have overall control and responsibility for policy and major decision making with day-to-day management and responsibility for implementing policies delegated to the Chief Executive Officer.

The membership of the Board of Trustees is set out on page 1. All Trustees served throughout the year unless otherwise stated. Election and re-election of Trustees is carried out by approval of the Board of Trustees. At the annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she will retire. The trustees to retire by rotation will be those who have been longest in office since their last appointment or reappointment.

The Charity seeks to appoint a Board of Trustees which has a mix of specialist knowledge, skills and attributes relevant to the Charity's work. This includes ensuring that those directly affected by disability issues as disabled people are among the Trustees.

Nomination for Trustees may come from a variety of sources, including open advertisement. Prior to being elected, nominees are invited to a meeting of the Board of Trustees and to visit the Charity's premises to meet the Chief Executive Officer and staff. Once appointed, Trustees are given a full induction to the Charity. This includes information and guidance on the roles and responsibilities of being a Trustee and subsequently they are offered continuous development and training opportunities. Trustees are encouraged to attend staff team meetings and other events from time to time.

Trustee indemnity insurance is provided via executive and professional liability cover under an insurance policy which is reviewed and renewed annually.

Membership of a wider network

The Charity recognises the importance of partnership working in ensuring the successful achievement of its objectives and as such, continues to work closely with other organisations in Knowsley from both the statutory and third sectors, including:

- o Knowsley MBC
- o Knowsley Better Together Partnership
- o Knowsley Carers Centre
- o Knowsley Parent Carers Voice
- o Healthwatch Knowsley
- o One Knowsley
- o Knowsley Older People's Voice
- o Knowsley and St Helens Chambers of Commerce

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- o Better Lives (formerly KPAIS)
- o The Knowsley Centre for Independent Living
- o Tailored Advice Services in the Community (TASC)
- o Sight & Mind

The CEO and staff members have places on a variety of strategic partnership boards and engagement forums linked to whole life health and wellbeing services and attend a number of other groups and committees associated with KDC's community of interest.

The CEO is a member of the Health and Wellbeing Engagement Forum, the VCFSE networking forum and the VCFSE LCR Assembly (voluntary Sector Partnership for Liverpool City Region).

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Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aims

Knowsley Disability Concern has been established for general charitable purposes within the meaning of English Law. Its charitable aims are set out in its Memorandum of Association and are:

To relieve the needs of disabled people, their families and carers principally within the Metropolitan Borough of Knowsley and surrounding areas ("the area of benefit") by any charitable means and in particular by:

- (i) providing education services**
- (ii) providing advisory and support services**

In delivering its aims, the Charity's key objective is to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively.

The Charity has identified and published statements that define its Vision and Mission and describe the way in which it operates through a set of values which are regularly reviewed and to which all staff and volunteers sign up. They are:

Vision:

To see communities where all people are included, live independently and are valued as equal citizens.

Mission:

To provide high quality, innovative services that support disabled people to exercise their rights, have choice, control and achieve independence.

Values:

Our values describe 'the way we do things around here' and are described as follows:

- o People first - We treat everyone with kindness, empathy and respect
- o Responsive - We deliver services that meet our customers' needs
- o Innovative - We strive to improve through innovation, technology and processes
- o Teamwork - We support each other, grow and learn together and have fun
- o Passion - We strive for excellence and always go the extra mile

Objectives

The charitable aims are principally achieved through the delivery of activities under four key service areas:

1. Provision of, and accessibility to, information, advice, practical help and support for local people with disabilities, those living with long-term conditions and any resident facing issues and/or struggling to deal with problems that have an adverse effect on their lives.
2. Provision of information, advice and support services to enable people in receipt of social care services to exercise choice and control by accessing the Local Authority's Direct Payments scheme to self-direct their care and support.
3. Provision of community education programmes to enable disabled people to improve skills, fulfil their potential, and live more independently.

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Report of the Trustees for the Year Ended 31 March 2024

4. Provision of developmental and engagement activities for people with learning disabilities to speak up, have their voices heard and support each other to overcome barriers faced in order to have choice, control and independence and play a full role in society.

The Charity has a key overriding objective, which is:

'to ensure that disabled people do not suffer through ignorance of their rights and responsibilities or an inability to express their needs effectively'.

In addition, the Charity is committed to helping people secure services which meet the twelve basic rights to enable them to live independently and fully participate in society. They are:

1. Full access to our environment
2. A fully accessible transport system
3. Technical Aids - Equipment
4. Accessible/adapted housing
5. Personal-Assistance (PA)
6. Inclusive education and training
7. An adequate income
8. Equal opportunities for employment
9. Appropriate and accessible information
10. Advocacy (towards self-advocacy)
11. Counselling
12. Appropriate and accessible health care provision

Values and Ethos

The ethos of the Charity is one of equality for disabled people and is based on the Social Model of Disability. In delivering its objectives, the Charity embraces the principles of access, participation and coproduction by encouraging more people to become actively involved in local groups and projects and influencing the development of services. All services and activities aim to be open and accessible to everyone who wishes to take part.

PUBLIC BENEFIT

The Charity's aims, objectives and activities are reviewed each year as part of the business planning process. The review concluded that in performing all of its activities in accordance with the objectives for the year, and with due regard to the published Charity Commission guidance on the operation of the Public Benefit requirement of the Charities Act 2006 including guidance on fee charging and accessibility, the Charity has undertaken appropriate activities in furtherance of those aims for the public benefit, as demonstrated within this report.

The particular public benefit that is provided by the Charity continues to be derived from the various activities delivered, summarised as follows:

- o Disabled people are empowered and enabled to participate more fully in mainstream society
- o Disabled people are able to access Knowsley's Direct Payments scheme and have access to the necessary advice and information they need in order to make decisions as well as having an understanding and awareness of their legal responsibilities
- o Disabled people are assisted to plan and organise their own support services, ensuring that their needs are fully met
- o Vulnerable groups of people who can often be at risk of being socially excluded have equal access to information, advice and support services.

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Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

KDC achieves its objectives through the delivery of a range of services designed to meet the individual needs of local residents and improve their independence and quality of life, in particular through accessing direct payments; information and advice services; and education and learning to develop skills and deal with problems that have an adverse effect on their lives.

- Delivery of a Direct Payments Support Service under a Service Level Agreement contracted by Knowsley Council since 2002 as their single provider. The service enabled 190 people to join the scheme for the first time between April 2023 and March 2024 (previous year: 218) and provides ongoing support and advice for 891 current users (previous year 852) to continue to organise their care and support needs and comply with their responsibilities under the scheme. The service incorporates the offer of support, guidance and training, including a free to use online PA finder facility - KDC Connections - for people using direct payments to recruit and employ suitable personal assistants to deliver care and support to meet their needs.

- Provision of a Direct Payments Managed Accounts Service, tailored to meet the needs of individuals who are otherwise unable to access the scheme.

- Delivery of A Good Life service, a project led by KDC in partnership with three local community organisations, working together to help people in Knowsley facing challenges in their lives by organising interventions to deal with the immediate issue and build knowledge skills and resilience for the future.

- Provision of the 'Someone To Talk To' service (launched during the pandemic as part of A Good Life), offering telephone support and talking therapies to help combat isolation, anxiety and depression continues to develop and expand services. As a result of this service clients who received help through their crises have formed small social groups and check in with one another on a regular basis, providing support and combatting isolation.

- Continued provision of a small specialist counselling service delivered by professional counsellors for residents living with anxiety, depression and struggling to cope with daily life. Up to five clients are supported at any one time with referrals made internally through A Good Life service.

- Provision of an Appointeeship Service designed to support vulnerable people by claiming their full benefit entitlement and looking after their day-to-day finances.

- Provision of a general information, signposting, advocacy and advice telephone helpline and publication of newsletters, leaflets (including easy-read versions) and a website to enable disabled people and those living with long term conditions, as well as the general public, to access information relevant to their needs.

- Facilitation of the BIG Group, a community of adults with learning disabilities enabling people to debate issues and concerns, learn about change, share opinions, influence policy and decisions, take part in projects, coproduction and surveys, and generally to speak-up as self-advocates to represent the opinions of the wider constituency of people with learning disabilities in Knowsley. The BIG Group incorporates a range of activities, outings and regular events for people to socialise, build relationships and engage with the community. Other elements include the BIG Bingo and BIG Creative 'Messy Mondays' craft sessions, Chill and Chat social events as well as the more serious 'Speak up Don't be Silent!' campaign and support services aimed at tackling disability hate crime and mate crime in Knowsley.

- Delivery, as one of 9 partners, of the New Horizons inclusive employment programme aimed at those furthest away from the job market. Led by the Women's Organisation and launched in October 2020, KDC's project saw a total of 212 adults with learning disabilities move closer to securing paid work and continuous learning.

- Delivery of a range of community education programmes specifically designed to help adults with learning disabilities gain independence. Courses are accredited by the AQA awarding body, allowing learners to build a portfolio of achievements towards a recognised qualification. Sessions are normally delivered to small groups in community settings across Knowsley and are designed to be fun and interactive. Programmes provided during the year included:

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Report of the Trustees for the Year Ended 31 March 2024

- **The BIG pathway**, helping people to build self-confidence and skills to prepare for the world of work were incorporated into the New Horizons programme.
- **Managing my money**, improving financial inclusion and helping individuals to look after their finances independently, from recognising the value of coins and notes to opening and operating their own bank account. The course has been expanded to include food and sustainability topics and there is a monthly Science session that takes place to continue engagement with prior learners. 68 people completed the 6 week course during this period with 21 people engaging in the monthly sessions.
- **Basic maths and english skills**, designed to enable people gain a core skills qualification, were incorporated into the New Horizons programme.
- **The BIG science club**, designed to bring the world of chemistry to life through fun and interactive learning activities and 'kitchen-sink' experiments continued during this period.

The continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice, ensures that people who use services play a greater role in influencing future service provision. Coproduction has become, and shall remain, an important aspect of the way in which KDC develops its service offer for local people.

In addition to the above, the Charity's trading subsidiary, KDC (Commercial) Limited, delivered a payroll service for people who use their direct payments to employ personal care assistants to provide care and support in their own homes.

Delivery of Strategic Priorities and Objectives

Set out below are the priorities of the Charity and a summary of its progress in achieving them:

Direct Payments Support and Managed Accounts Services - Strategic priorities

- 1 More people in Knowsley benefit from excellent support services that enable them to self-direct their support services successfully
- 2 Individuals using direct payments have improved choice and control through improved availability and access to suitable PAs
- 3 More people across Merseyside have access to good support to use direct payments for personal health budgets
- 4 More people who use personal budgets outside of the Knowsley/Liverpool area benefit from KDC's managed accounts services

KDC maintained and strengthened its position as lead for Direct Payments and Managed Accounts Service in Knowsley:

- o Outcomes set out in the service specification for the Direct Payments Support Service continued to be met.
- o User engagement continued through our support for the local direct payments user support group and closed Facebook groups offering peer support and shared experience for groups of both employers and PAs.

KDC continued to support the development of the PA marketplace and recruitment of trained and capable PAs in Knowsley. We have secured and delivered a Skills for Care ULO grant for 2023/24. Our overall aim was to increase the learning and development opportunities for Individual employers and PAs in Knowsley.

Our objectives were to;

- Increase knowledge, skills and confidence to attract, recruit, retain and manage PAs
- Improve recognition of the importance of PA training and development
- Create greater empowerment for people to self-direct their care and support
- Foster better working relationships between employers and PAs
- Develop more people with good skills in the pool of PAs available locally
- Increased confidence amongst the local PA workforce leading to further engagement in learning and development opportunities with improved employment prospects

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Report of the Trustees for the Year Ended 31 March 2024

- Increase in numbers of PAs choosing caring as a career and enhanced reputation of PAs as a well-trained, professional and valuable workforce.

- A free programme of e-learning for all PAs working in Knowsley was offered through Cherry Training and included: Food Hygiene, Medication Practice, Infection Control, Nutrition and Hydration and Autism Awareness.

- Facilitation of accredited at-home training for PAs to undertake the following courses within the employer's home in: Emergency First Aid at Work, Safer Handling of Medication and Epilepsy Awareness.

Overall, 209 PAs and Individual Employers participated in training during 2023/24.

KDC maintained its position as the provider of choice for personal health budget support services:

o Work continued throughout the year to develop partnerships with health teams across the region and improve pathways for people with continuing health needs to self-direct their care and support through direct payments.

Successful expansion of KDC's managed account service:

o The Managed Accounts Service continued to grow, handling 1,060 accounts in total during the year, a 16.1% increase from the previous year (913 accounts).

Learning Disabilities Services - Strategic priorities

1 Support people with learning disabilities in Knowsley to reach their full potential

2 Improve the quality of life of people with a learning disability in Knowsley

3 Improve health and wellbeing of people with learning disabilities in Knowsley

- KDC's range of Community Education programmes continued to grow, enabling more people to improve their skills, confidence and knowledge to increase their independence and move towards paid employment.

- KDC's BIG Group enabled people with learning disabilities in Knowsley to overcome problems of isolation and loneliness and continue to link into their community, improve their self-advocacy skills and receive support from their peers.

- KDC continues to develop new projects aimed at improving the health and wellbeing of adults with learning disabilities in Knowsley, and the Liverpool city region, including creative writing groups, the BIG Science Club, Plot to Plate, BIG Eco, Life Skills, Makaton, Languages for people with Learning Disabilities, and the men's and women's support groups.

A Good Life

KDC's 'A Good Life' project, launched in February 2020 enabled the charity to broaden its target market by offering support for any resident in Knowsley experiencing challenges and barriers preventing them from having 'a good life'. The service, delivered through a partnership with three local providers, (Better Lives, TASC and Sight & Mind) led by KDC, helped people deal with the immediate issue and worked with them to develop their ability to cope better, become more resilient, and rely less on statutory services.

Someone To Talk To

In April 2021, in response to COVID-19, after receiving a number of referrals for people suffering the effects of isolation, loneliness, depression and anxiety caused by the pandemic and exacerbated by the cost of living crisis, A Good Life launched the 'Someone to Talk To' service. Delivered alongside A Good Life by the Service Manager and sessional contractor, the service offers a confidential listening ear, emotional support and wellbeing advice as well as simply someone to offload anxiety, stress and even anger. Regular wellbeing keeping in touch calls are offered to support people to cope with the effects of isolation, depression, low mood, anxiety, and loneliness.

Counselling service

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Report of the Trustees for the Year Ended 31 March 2024

KDC's counselling service for Knowsley residents receives referrals through A Good Life and supports up to five clients at any one time and has supported 84 individuals to date.

Trading subsidiary - KDC (Commercial) Limited

The strategic objective associated with services provided by the Charity's subsidiary, KDC (Commercial) Limited, which trades under the brand name of Your Payroll, was to provide an additional income stream for the Charity to dilute the risk attached to grant funding.

Overall, the service did not experience any significant growth with Direct Payment customers and commercial clients being mostly stable during the year.

The payroll service continues to be a challenging and highly competitive service sector with low margins.

Employees and volunteers

KDC operates a policy of equal opportunities, diversity and inclusion, regardless of gender, race, ethnic origin, disability, sexual orientation, age, nationality, national origin, religion, belief, marital status, social class or any other individual characteristic and opposes all forms of unlawful and unfair discrimination. The Charity continues to value its status as an equal opportunities employer and is recognised as such through its commitment to the Disability Confident Employer recognition scheme.

At 31 March 2024, the Charity employed 22 members of staff. Of the 22 staff, 9 work full-time (35 hours per week) and 13 work part-time (between 4 and 28 hours per week). KDC (Commercial) Limited employed 5 members of staff. Of the 5 staff, 4 work full-time (35 hours per week) and 1 works part time.

The Charity is committed to providing appropriate training and development opportunities for all employees and volunteers, identified and monitored on an individual basis through its supervision and appraisal systems. Employees and volunteers are encouraged to participate actively in the running of the Charity via project, team and special-interest meetings.

FINANCIAL REVIEW

Financial Review

The Board of Trustees is satisfied with the overall performance of the charity during the year and at 31 March 2024.

The Statement of Financial Activities shows incoming resources of £785,537 (2023: £687,129) and outgoing resources of £747,870. (2023: £646,317) for the year ended 31 March 2024, resulting in an in-year surplus of £37,667 ((2023: £40,812). The total reserves held by the Charity at 31 March 2024 amounted to £298,639 of which restricted funds totalled £21,514. Therefore, unrestricted reserves amounted to £277,125 compared with £216,684 as at 31 March 2023.

Principal funding sources

During the period, the Charity derived 15% (2023: 10%) of its income from contracts with the Local Authority for the provision of services and .44% (2023: 51%) comprised grants and donations received. Earned income from primary purpose trading made up a further 34% (2023: 33%) and the Charity's trading subsidiary donations, made up 1% (2023: 5%) and totalled £11,486 (2023: £35,131) of its current year profits, in the form of gift aid.

Investment policy and objectives

Under its Memorandum and Articles of Association, the Charity has the power to make any investments which the Trustees deem appropriate; however, funds available to the Charity for investment are insufficient to warrant a formal and comprehensive investment strategy. In June 2020, Trustees approved an Investment Policy setting out the key objective as 'The Charity seeks to produce the best financial return within an acceptable level of risk. As the assets are expected to be spent over the next three years, capital preservation is of paramount importance'.

KNOWSLEY DISABILITY CONCERN

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

It is the Charity's policy to hold free reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of the policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Knowsley Disability Concern's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- o The resources required to manage and adjust staffing levels across the charity and its trading subsidiary
- o The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2024 has been calculated as £211,500.

At 31 March 2024, the level of accumulated unrestricted reserves stood at £277,125.

KNOWSLEY DISABILITY CONCERN

Report of the Trustees for the Year Ended 31 March 2024

FUTURE PLANS

Strategic priorities are developed through meetings between trustees and staff with input from people who use our services to ensure that we continue to respond to the needs of our community. There is a continued emphasis on increasing empowerment and helping our community of interest to have a stronger, collective voice to ensure that people who use services play a key role in influencing future service provision. Coproduction has become, and will remain, an important aspect of the way in which KDC develops its service offer for local people.

Following a staff and trustee 2024-27 Business Planning workshop, three overarching Strategic Priorities have been identified which provide a framework for the development of operational objectives and detailed action plans for the next 2/5 years.

These are:

1 Retain and protect existing services, through development and improvement initiatives to preserve market position, including:

- o Maintaining a blended offer for community education programmes and activities for adults with learning disabilities
- o Streamlining of on-boarding processes through digital, on-line, sign-up
- o Securing Autism-Friendly accreditation
- o Design and delivery of new Direct Payments promotion and awareness raising campaign across Knowsley and beyond, building on previous promotion campaign
- o Expand and improve information through increasing social media activity and visual/video materials.

2 Expand the range of service by type, targeting need as well as income generation, including:

- o Sell community education programmes and activities for adults with learning disabilities
- o Expand appointee service across Liverpool City Region.

3 Expand in scale and geographically - increasing take up of services in Knowsley and neighbouring areas as well as further afield, where viable, including:

- o Increase take up of Managed Accounts Service in Liverpool and Greater Manchester.

Delivery of the strategic priorities is ensured through the identification of operational objectives and key activities for each team and every individual member of staff, performance against which, is measured through regular supervision and annual appraisals, which include the identification of personal development and training needs.

The Trustees believe that the Charity has the financial strength, management capacity and overall skills and expertise to pursue its objectives for the coming year, progress towards achievement of which, will be monitored regularly at the Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Knowsley Disability Concern is a registered charity and a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was formed on 23 December 2003 and is governed by a Memorandum and Articles of Association which were last amended in February 2010.

Approved by order of the board of trustees on 3 December 2024 and signed on its behalf by:



Steven Harding - Trustee

**Independent Examiner's Report to the Trustees of
Knowsley Disability Concern**

Independent examiner's report to the trustees of Knowsley Disability Concern ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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 statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Butterworth Barlow

Gavin Butterworth, F.C.A.

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

3 December 2024

KNOWSLEY DISABILITY CONCERN

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,332	-	12,332	35,296
Charitable activities					
Services provided	4	419,575	-	419,575	316,065
Funded activities		54,000	287,993	341,993	332,416
Investment income	3	11,637	-	11,637	3,352
Total		<u>497,544</u>	<u>287,993</u>	<u>785,537</u>	<u>687,129</u>
EXPENDITURE ON					
Charitable activities					
Services provided	5	477,612	-	477,612	363,804
Funded activities		-	270,258	270,258	282,513
Total		<u>477,612</u>	<u>270,258</u>	<u>747,870</u>	<u>646,317</u>
NET INCOME					
Transfers between funds	15	19,932	17,735	37,667	40,812
		<u>40,509</u>	<u>(40,509)</u>	<u>-</u>	<u>-</u>
Net movement in funds		60,441	(22,774)	37,667	40,812
RECONCILIATION OF FUNDS					
Total funds brought forward		216,684	44,288	260,972	220,160
TOTAL FUNDS CARRIED FORWARD		<u><u>277,125</u></u>	<u><u>21,514</u></u>	<u><u>298,639</u></u>	<u><u>260,972</u></u>

The notes form part of these financial statements

KNOWSLEY DISABILITY CONCERN

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	712	-	712	1,091
Investments	12	60	-	60	60
		<u>772</u>	<u>-</u>	<u>772</u>	<u>1,151</u>
CURRENT ASSETS					
Debtors	13	71,169	-	71,169	101,248
Cash at bank and in hand		288,601	48,165	336,766	182,267
		<u>359,770</u>	<u>48,165</u>	<u>407,935</u>	<u>283,515</u>
CREDITORS					
Amounts falling due within one year	14	(83,417)	(26,651)	(110,068)	(23,694)
		<u>276,353</u>	<u>21,514</u>	<u>297,867</u>	<u>259,821</u>
NET CURRENT ASSETS					
		<u>277,125</u>	<u>21,514</u>	<u>298,639</u>	<u>260,972</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>277,125</u>	<u>21,514</u>	<u>298,639</u>	<u>260,972</u>
NET ASSETS					
		<u>277,125</u>	<u>21,514</u>	<u>298,639</u>	<u>260,972</u>
FUNDS					
	15			277,125	216,684
Unrestricted funds				21,514	44,288
Restricted funds				<u>298,639</u>	<u>260,972</u>
TOTAL FUNDS					
				<u>298,639</u>	<u>260,972</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

KNOWSLEY DISABILITY CONCERN

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2024 and were signed on its behalf by:



Nicola Pheasant - Trustee

KNOWSLEY DISABILITY CONCERN**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	143,342	(49,261)
Net cash provided by/(used in) operating activities		<u>143,342</u>	<u>(49,261)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(480)	(1,492)
Interest received		11,637	3,352
Net cash provided by investing activities		<u>11,157</u>	<u>1,860</u>
Change in cash and cash equivalents in the reporting period		<u>154,499</u>	<u>(47,401)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>182,267</u>	<u>229,668</u>
Cash and cash equivalents at the end of the reporting period		<u><u>336,766</u></u>	<u><u>182,267</u></u>

The notes form part of these financial statements

KNOWSLEY DISABILITY CONCERN

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.24		31.3.23
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	37,667		40,812
Adjustments for:			
Depreciation charges	859		2,754
Interest received	(11,637)		(3,352)
Decrease/(increase) in debtors	30,079		(873)
Increase/(decrease) in creditors	86,374		(88,602)
	<u>143,342</u>		<u>(49,261)</u>
Net cash provided by/(used in) operations	<u>143,342</u>		<u>(49,261)</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	182,267	154,499	336,766
	<u>182,267</u>	<u>154,499</u>	<u>336,766</u>
	<u>182,267</u>	<u>154,499</u>	<u>336,766</u>
Total	<u>182,267</u>	<u>154,499</u>	<u>336,766</u>

KNOWSLEY DISABILITY CONCERN

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Knowsley Disability Concern as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities (SOFA) when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Contract income is recognised when the contractual obligations have been fulfilled. Where the contract is still in progress, income is recognised to the extent that it has been earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support and governance costs relate to functions that assist the work of the charity but do not directly undertake charitable activities. These costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between the charitable activities based on the number of employees working within each area.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Office equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

KNOWSLEY DISABILITY CONCERN

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gift aid

Gift Aid donations from the trading subsidiary are recognised when the charity has entitlement, the value is measurable and the receipt is probable. The charity has a deed of covenant in place with the trading subsidiary which confirms that a legal obligation to make donations to the charity exists on the part of the company.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	846	165
Gift aid	11,486	35,131
	<u>12,332</u>	<u>35,296</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	11,637	3,352
	<u>11,637</u>	<u>3,352</u>

KNOWSLEY DISABILITY CONCERN

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Managed accounts service	Services provided	264,281	203,602
Direct payments support	Services provided	119,624	64,025
Other income	Services provided	11,670	8,012
Management charges	Services provided	24,000	40,426
National lottery grant	Funded activities	126,923	178,136
TWO Grant	Funded activities	111,376	67,632
Other grants	Funded activities	103,694	86,648
		<u>761,568</u>	<u>648,481</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Services provided	48,303	429,309	477,612
Funded activities	126,524	143,734	270,258
	<u>174,827</u>	<u>573,043</u>	<u>747,870</u>

6. SUPPORT COSTS

	Management £	Finance £	Information technology £	Totals £
Services provided	399,442	161	9,176	
Funded activities	143,734	-	-	
	<u>543,176</u>	<u>161</u>	<u>9,176</u>	
	Human resources £	Other £	Governance costs £	Totals £
Services provided	2,484	859	17,187	429,309
Funded activities	-	-	-	143,734
	<u>2,484</u>	<u>859</u>	<u>17,187</u>	<u>573,043</u>

KNOWSLEY DISABILITY CONCERN

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	859	2,754
Other operating leases	2,089	1,726
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the current or previous year. Travelling and other reimbursed expenses amounting to £nil (2023: £nil) were paid to trustees during the year.

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	502,893	414,162
	<u> </u>	<u> </u>
	<u>502,893</u>	<u>414,162</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Engaged in charitable activities	17	16
Engaged in management and administration	5	4
	<u> </u>	<u> </u>
	<u>22</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

KNOWSLEY DISABILITY CONCERN

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,296	-	35,296
Charitable activities			
Services provided	316,065	-	316,065
Funded activities	-	332,416	332,416
Investment income	3,352	-	3,352
Total	<u>354,713</u>	<u>332,416</u>	<u>687,129</u>
EXPENDITURE ON			
Charitable activities			
Services provided	363,804	-	363,804
Funded activities	-	282,513	282,513
Total	<u>363,804</u>	<u>282,513</u>	<u>646,317</u>
NET INCOME/(EXPENDITURE)	(9,091)	49,903	40,812
Transfers between funds	28,657	(28,657)	-
Net movement in funds	19,566	21,246	40,812
RECONCILIATION OF FUNDS			
Total funds brought forward	197,118	23,042	220,160
TOTAL FUNDS CARRIED FORWARD	<u>216,684</u>	<u>44,288</u>	<u>260,972</u>

KNOWSLEY DISABILITY CONCERN

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2023	45,813
Additions	480
	<u> </u>
At 31 March 2024	46,293
	<u> </u>
DEPRECIATION	
At 1 April 2023	44,722
Charge for year	859
	<u> </u>
At 31 March 2024	45,581
	<u> </u>
NET BOOK VALUE	
At 31 March 2024	712
	<u> </u>
At 31 March 2023	1,091
	<u> </u>

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	60
	<u> </u>
NET BOOK VALUE	
At 31 March 2024	60
	<u> </u>
At 31 March 2023	60
	<u> </u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

KDC (Commercial) Ltd

Registered office: 263A Tarbock Road, Huyton, Liverpool, L36 0SD

Nature of business: Payroll service provider

	%		
Class of share:	holding		
Ordinary	100		
		31.3.24	31.3.23
		£	£
Aggregate capital and reserves		11,412	11,276
Profit/(loss) for the year		136	(597)
		<u> </u>	<u> </u>

The subsidiary is a trading enterprise engaging in-trades to raise funds for the charitable activities of the holding company and donates its entire taxable trading profit to the holding company by way of gift.

KNOWSLEY DISABILITY CONCERN

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	-	30
Amounts owed by group undertakings	58,883	39,762
Other debtors	8,338	4,058
VAT	-	1,730
Prepayments and accrued income	3,948	55,668
	<u>71,169</u>	<u>101,248</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	4,692	13,627
Social security and other taxes	9,117	8,496
VAT	12,506	-
Other creditors	1,823	1,571
Accruals and deferred income	47,562	-
Accrued expenses	34,368	-
	<u>110,068</u>	<u>23,694</u>

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	216,684	19,932	40,509	277,125
Restricted funds				
General	44,288	17,735	(40,509)	21,514
	<u>260,972</u>	<u>37,667</u>	<u>-</u>	<u>298,639</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,544	(477,612)	19,932
Restricted funds			
General	287,993	(270,258)	17,735
	<u>785,537</u>	<u>(747,870)</u>	<u>37,667</u>

KNOWSLEY DISABILITY CONCERN

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	197,118	(9,091)	28,657	216,684
Restricted funds				
General	23,042	49,903	(28,657)	44,288
TOTAL FUNDS	<u>220,160</u>	<u>40,812</u>	<u>-</u>	<u>260,972</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	354,713	(363,804)	(9,091)
Restricted funds			
General	332,416	(282,513)	49,903
TOTAL FUNDS	<u>687,129</u>	<u>(646,317)</u>	<u>40,812</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	197,118	10,841	69,166	277,125
Restricted funds				
General	23,042	67,638	(69,166)	21,514
TOTAL FUNDS	<u>220,160</u>	<u>78,479</u>	<u>-</u>	<u>298,639</u>

KNOWSLEY DISABILITY CONCERN

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	852,257	(841,416)	10,841
Restricted funds			
General	620,409	(552,771)	67,638
TOTAL FUNDS	<u>1,472,666</u>	<u>(1,394,187)</u>	<u>78,479</u>

16. RELATED PARTY DISCLOSURES

During the year the charity charged rent of £600 (2023: £600) and re-charged management costs of £23,400 (2023: £39,826) to KDC (Commercial) Limited, the charity's subsidiary undertaking.

During the year ended 31 March 2024 KDC (Commercial) Limited donated £11,486 (2023: £35,131) of its profits in the form of gift aid. As at 31st March 2024 £58,883 is due from KDC (Commercial Limited (2023: £39,762).

The following trustees of the charity are also directors of KDC (Commercial Ltd):

Amanda Felstead
Nicola Pheasant
Irina Rodkina
Hilary Laidler

KNOWSLEY DISABILITY CONCERN

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	846	165
Gift aid	11,486	35,131
	12,332	35,296
Investment income		
Deposit account interest	11,637	3,352
Charitable activities		
Managed accounts service	264,281	203,602
Direct payments support	119,624	64,025
Other income	11,670	8,012
Management charges	24,000	40,426
National lottery grant	126,923	178,136
TWO Grant	111,376	67,632
Other grants	103,694	86,648
	761,568	648,481
Total incoming resources	785,537	687,129
EXPENDITURE		
Charitable activities		
Project delivery costs	126,524	122,506
Travelling expenses	3,245	3,437
PFS charges	45,058	33,378
	174,827	159,321
Support costs		
Management		
Wages & employment costs	502,893	414,162
Other operating leases	2,089	1,726
Rates and water	1,430	1,203
Insurance	2,282	2,344
Light and heat	1,484	2,559
Telephone	7,664	6,816
Postage and stationery	8,082	6,890
Advertising & marketing	160	728
Sundries	13,570	2,263
Carried forward	539,654	438,691

This page does not form part of the statutory financial statements

KNOWSLEY DISABILITY CONCERN

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
Management		
Brought forward	539,654	438,691
Premises expenses	2,820	8,054
Memberships & subscriptions	702	1,392
	<u>543,176</u>	<u>448,137</u>
Finance		
Bank charges	161	125
Information technology		
Computer & IT costs	9,176	9,486
Human resources		
Training & recruitment	2,484	6,791
Other		
Fixtures and fittings	859	2,754
Governance costs		
Accountancy and legal fees	8,956	17,219
Professional fees	8,231	2,484
	<u>17,187</u>	<u>19,703</u>
Total resources expended	<u>747,870</u>	<u>646,317</u>
Net income	<u><u>37,667</u></u>	<u><u>40,812</u></u>