



**Annual Report & Accounts**  
**1 April 2012 – 31 March 2013**



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## Legal and administrative information

<b>Name of charity:</b>	Disability Cornwall & Isles of Scilly LTD
<b>Charity registration number:</b>	1140925
<b>Company number:</b>	7436153
<b>Governing instrument:</b>	Constitution adopted 25 April 1997, as amended 30 July 2003 and 6 June 2006. Memorandum and articles of association adopted 11 November 2010
<b>Principal address:</b>	Units 1G/H Guildford Road Industrial Estate Guildford Road Hayle Cornwall, TR27 4QZ <a href="http://www.disabilitycornwall.org.uk">www.disabilitycornwall.org.uk</a>
<b>Independent examiner:</b>	GD Boulton FCA Robinson Reed Layton Peat House Newham Road Truro Cornwall, TR1 2DP
<b>Bankers:</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
<b>Solicitors:</b>	Michemores LLP Woodwater House Pynes Hill Exeter, EX2 5WR

# **Mission Statement**

**To facilitate a fully inclusive society in  
Cornwall through empowering disabled  
people to achieve independence,  
choice and control.**

## **Trustees Report**

Disabled people are increasingly in a position whereby welfare benefit reform has had a worrying and in many cases, damaging affect, on our ability to exercise choice and control and to subsequently live independently within our local communities.

This year has been an especially difficult year with the Coalition Government's drive to reduce the UK budget deficit.

Disabled people are undoubtedly the people hardest hit by the drive to reduce spending through welfare benefit reform. We expect to see a rise in the numbers of disabled people falling into the poverty trap as it feels as if our rights are being stripped away day by day, following the implementation of 'reform' being imposed on us all, with little meaningful consultation with the people who are so dramatically affected.

Disability Cornwall has had to strike the very difficult balance between making effective representation on many of these issues, while at the same time, continuing to deliver the services we are committed to provide, which are sometimes commissioned by those organisations we have no choice but to respectfully criticise. Our staff team has coped well with increasing levels of pressure, while continuing to negotiate contracts and raise funds to support rising numbers of our members requiring support. Our appreciation goes to all of our team for an extraordinary effort during the past year.

## **Management & People**

During this year we completely restructured our organisation to reflect the areas' our people work in to encourage greater peer support and cross fertilisation of skills and ideas. These areas of work are now referred to as; Client Services, Communications and Business Services. Our monthly team meetings ensure everyone is updated and aware of the fast pace of coming change, necessary strategic planning and subsequent development.

We invested further to prepare our people for the future, by raising the necessary funds to put a team of seven staff through the Institute of Leadership in Management Training Level 3 with Truro College and the Chief Executive completed the Level 7.

In addition, we had our usual annual training updates, such as changes and updates with certain welfare benefits, Safeguarding for Adults & Children and Governance training for trustees. Reflecting the types of support we are now finding ourselves being required to provide, individual team members have completed counselling diplomas, Devon & Cornwall Police training for staff working in a Third Party Reporting Site for Hate Crime and the internationally recognised Applied Suicide Intervention Skills Training.

One of our significant milestones and fitting recognition of how hard everyone has worked was to achieve the standard of Investor in People Gold. Our information service was also audited and we continue to hold the Advice Quality Standard (AQS) demonstrating the high level of quality with which we provide information and advice. Congratulations to all our team involved in helping Disability Cornwall achieve such excellence in the running of our organisation.

Another well attended and positive Annual General Meeting in November, once again featured an 'open discussion' session, so our members have the opportunity to tell us what

the most important issues currently are for them, which then help to shape our thinking and priorities for the year ahead.

All our team comprising trustees, staff and volunteers participated in deciding and establishing a set of values this year, for us to consistently work towards at all times. We are proud of these and as with most things at Disability Cornwall; it was a true team effort in putting them together.

### **Our values:**

We

- are passionate and committed to improving the quality of life of disabled people
- believe in equality of opportunity and inclusion for everyone
- value each other and our clients equally and treat everyone with dignity and respect with the belief we can expect the same in return
- operate within an ethical framework and uphold it
- enjoy an ambitious and progressive work environment
- exhibit honesty & integrity both personally and professionally
- are positive, dynamic, fun and embrace new ideas
- aspire to work to the highest possible standards because we care about what we do and are proud to be a part of our organisation
- are aspirational and challenge ourselves on a daily basis
- communicate concisely and clearly
- demonstrate responsibility & accountability

### **Development of our existing services**

To assist us further in continuing to champion equality, this year we developed and refined a range of services to encourage and assist local businesses to ensure their practices, procedures and services are as inclusive as possible. This pro-active approach has the added benefit of contributing towards our unrestricted income, which in turn, helps to sustain and continue our core work of representation and subsequent information dissemination.

We have always recognised the value of truly involving our members to participate fully in our work wherever possible. This year saw significant numbers of disabled people and carers involved, especially with Focus Groups, which assisted developers of major infrastructure projects to consider the full needs of disabled people with their forthcoming plans and services, and Consumer Audits of high profile public services, such as Newquay Airport.

We delivered a presentation to the Business Managers of local schools, which led to considerable interest in our services and follow up work with the commissioning of access audits. If followed, they will lead to improvements in the inclusion of all students with the presentation of the school's facilities and services.

Our Personal Budget Support Services continued to grow significantly this year. Disability Cornwall continues to assist holders of social care personal budgets by operating their payroll or providing a fully supported managed account service. Clients can be advised on all aspects of becoming an employer, including the provision of comprehensive but easy-to-follow information guides.

We published two editions of our full colour disability lifestyle magazine, Discover, including a dedicated pull out section in one, which paid tribute to the Cornish participation and subsequent success at the London Paralympic Games and written by a local organisation, Active8, who work with young disabled people. Congratulations to all those who competed or played a part in that memorable month of July.

## **Some of our key service achievements**

- ❖ Our Personal Budget Support Services now support 130 people with their payroll and a further 60 people by providing them with a managed account.
- ❖ The Disability Information & Advice Line received 2,609 enquiries from disabled people, their families, carers or professionals. All enquires were logged onto a confidential client database across 21 different categories, with the two highest being benefits and social care.
- ❖ Our Business Services included 9 consultative focus groups this year, including 4 for road improvement schemes and all received subsequent reports encompassing the recommendations given by participants to ensure inclusive design. We were also commissioned to carry out 8 access audits, including 2 large secondary schools and 5 industrial units.
- ❖ 1870 orthotics appointments were booked for North & East Cornwall, with no waiting list and a DNA (did not arrive) rate of less than 3%.
- ❖ We received over 17,000 visitors to our website. Our 'friends' on Facebook increased by almost 180% to over 700 and by the end of the year we had over 1,000 followers on Twitter.

## **Working with Others**

We continue to work with our partner organisations to deliver the countywide Cornwall Carers Service, led by the Cornwall Rural Community Council. Disability Cornwall is specifically commissioned to publish 5,000 copies of the 20 page A5 publication, Carers News, three times a year. It enjoys comprehensive distribution thanks to joining our Discover magazine deliveries across Cornwall.

We provide the Continuing Support Service for people whose caring roles have come to an end and also monitor and evaluate the entire carers' service to ensure it is working well, efficiently, economically and most importantly, that carers are receiving the support they need.

As these economically austere times are negatively affecting an ever growing number of charities, we find ourselves approached more often to work in partnership or sometimes, sadly, to help dissolve a fellow organisation. The Cornwall Disabled Association (CDA) identified Disability Cornwall as the most appropriate local charity to assume responsibility for their assets and to honour their legacy, from a truly long and dedicated service to disabled people in Cornwall, dating back to the 1930s.

As part of the substantial work involved, we tested our theory that an accessible holiday service would deliver sound business outcomes for 'Williams', a local coach company. It did indeed prove the need for mainstream accessible holidays, rather than the 'disabled people's trips' as had been the norm previously.

In a drive to raise awareness of our work and to market our new range of Business Services, we became a member of the Chamber of Commerce and began developing relationships with the local business community.

This year, we also worked on the development of Healthwatch Cornwall, which aims to ensure the voices of people using health and social care services are heard by those responsible for the commissioning of those services. Disability Cornwall became an 'expert partner' when Healthwatch was officially launched in April 2013.

We developed a partnership with Cornwall Mobility Centre and led by PLUS, who specialise in assisting disabled people into employment. We submitted a tender for the Cornwall Wheelchair Service contract. Although the tender was unsuccessful, we hope to work with PLUS on joint endeavours in the near future.

## **New funding & work**

We accessed funding from the Government Office for Disability Issues Community Support Fund, to enable us to work with some of the people made redundant when the local Remploy Factory closed in Penzance. The nature of this work will be developed over the coming year.

Our online facility was launched for disabled people to independently find Personal Assistants to support them with their independent living requirements, in line with the personalisation agenda. The PA Register helps employers to find personal assistants looking for work in their local area.

We secured funding from the Heritage Lottery Fund to research an exciting piece of work to capture our county's disability history, which will focus on the life experiences of people growing up and living with impairments in Cornwall.

Funding was secured for an internship from the Rank Foundation to enable us to provide an employment opportunity for a profoundly deaf young man, who despite being incredibly skilled had been unable to find paid employment. We are delighted he is now our Web Administrator.

We put energy and resource into developing our 'Online Services', which has become another significantly important medium to communicate with disabled people, carers and their families and enables us to further disseminate information to our 'community of interest'.

## **Representation**

The Government's sweeping welfare benefit reform programme has caused, or will cause, many different changes, which will all impact on disabled people and in turn, shaped much of our representative work in this year.

For example, Disability Living Allowance is changing to the Personal Independence Payment and 100,000 people are due to lose their Mobility component, the Independent Living Fund was significant in enabling disabled people to become truly independent but it's closed to new applicants, both Housing and Council Tax Benefits are in many cases no longer comprising 100% rebates and many families with disabled children are facing cuts to their Tax Credits.

The Government consistently refers to 'everyone being in the world of work,' but this is impossible in many cases for disabled people, with few available employment opportunities due to barriers of accessibility and discrimination among employers and now the removal of Employment Support Allowance for young disabled people under 25 years of age.

At the same time, the cost of living continues to rise and disabled people have to bridge the gap between available support for disability aids and equipment and their actual cost. But perhaps most concerning of all, has been the rise in abuse and harassment of disabled people, their families and carers, coupled as it is with increasingly negative media coverage of disabled people as 'scroungers', which not only causes great distress to victims, but also threatens to undermine the independent living progress made in recent years, as many disabled people are too frightened to engage with mainstream society on a daily basis.

**We refer to all of this as the 'Cumulative Effect' of the Government's Welfare Reform Programme.**

This year we began to see the impact of the change in these welfare benefit entitlements, most evidently through the amount and complexity of some of the calls and enquiries into our Disability Information Advice Line (DIAL). These particular calls are from people presenting in ever increasing states of worry and distress, as they attempt to understand and navigate their way through all of these changes and deal with the subsequent impact of each one.

To try and address this enormous and complex issue, we contacted and liaised with Cornwall's MPs. We arranged meetings with the three MPs whose constituencies are closest to Disability Cornwall's Hayle offices and wrote to the others. With all six of our county's MPs our endeavours were the same, to ask them to lobby Central Government through their respective party's disability groups for an Equality Impact Assessment on the cumulative effect of the welfare reforms on disabled people and their families.

We further supported national petitions and developed relationships with similar like-minded national groups protesting on behalf of disabled people. We publicised and disseminated much information and contacted all of Cornwall's Councillors.

Our other major representative issue during this year concerned a formal complaint Disability Cornwall made to Cornwall Council, following an offensive and derogatory comment made to a member of our team by a serving Cornwall Councillor, Collin Brewer, regarding disabled children. Our complaint took 18 months to be resolved and we felt its outcome was extremely unsatisfactory, after the imposed sanction was for Mr Brewer to merely apologise to the staff member concerned. We felt we had a duty to inform the people of Cornwall, but liaised with Cornwall Council about the press release we intended to issue. We were not prepared for the media frenzy which followed, but as always, our staff rose to the challenge and dealt with the countless newspaper, online, radio and television enquiries and interviews. The story soon reached an international level and we received letters of support from as far away as the USA and Canada.

We felt the public were best served when Mr Brewer resigned from his position in February. However, he re-stood for election in May and was successful by a margin of just four votes. There was a great level of local and national outrage at the result, but we felt the best course of action for us as a disabled people's representative organisation, was to now support and advise others who wanted to campaign to remove him from office.

Councillor Brewer did eventually bow to the renewed pressure and formally resigned from Cornwall Council in July.

## **Plans for the year ahead**

We are certain the representative issues outlined above will remain a major part of work in the coming year and will continue to ensure the concerns of our members are heard by the Members of Parliament.

Our Information & Advice Line (DIAL) is to be de-commissioned by the local authority and how we sustain and develop our vital 'frontline' will be of paramount importance.

Despite an increasing amount of loyal advertisers, Discover magazine has never covered all of its production costs and with available funding growing ever scarcer, we will need to examine alternative ways of disseminating hard copy information.

The extensive experience we have gained from supporting people through our highly successful Personal Budget Support Services will shape our intended involvement in the forthcoming Personal Health Budget pilot sites.

## ***Finally...***

As Chair of the Board of Trustees, I would like to extend a huge 'thank you' to all those who have supported Disability Cornwall during the past year. Without the continued backing we enjoy, especially from our members both associate and individual, we would be unable to understand and attempt to address the issues disabled people and carers are currently facing in our county. It is without doubt there will be an increasing need for a pan-disability, disabled people's user led organisation in Cornwall, such as our own.

A huge thank you to our grant funders. Without the valued support of the Rank Foundation, Henry Smith Charity, Clare Milne Trust, Lloyds TSB Foundation, The Government Office for Disability Issues and the Lottery Heritage Fund we would be unable to continue.

I wish to thank and congratulate our Chief Executive, Jane Johnson, who has and continues to lead our staff team through an extremely difficult period of change in an ever-increasing problematic environment. With continued support from our Board of Directors, I am very confident her leadership and guidance will enable Disability Cornwall to rise to the many challenges ahead and to maintain the excellence in service provision and subsequent support we are able to give to our members and beyond.

**Steve Paget MBE**  
**Chair**

# Staffing & Management

The Board of Trustees consists of, at any given time. No less than 75% disabled people. They are responsible for steering the strategic directions of the organisation, this year the board comprised of:

## Trustees

Steve Paget	Chairman	Reappointed 13 November 2012
Peter Skea	Vice Chair	
Sharon Kilty	Vice Chair/Trustee	
Trevor Bailey	Treasurer	Reappointed 21 November 2012
Catriona Wilson	Trustee	
Christopher Jordan	Trustee	
Flicka Forristal	Trustee	Appointed 13 November 2012
Francis Rowe	Trustee	Appointed 13 November 2012
Kenneth Lane	Trustee	Appointed 13 November 2012
Michael Douglas	Trustee	Appointed 13 November 2012
Phyllis Chapman	Trustee	Resigned 27 January 2013
Fran Branfield	Advisor	
Nigel Walker	Advisor	
Steve Harry	Advisor	

## Paid Employees

### Full time

Danielle Roberts	Business Services Lead and Administrative Officer
Francine Maskell	Orthotics Service Manager
Jane Johnson	Chief Executive
Lisa Maskell	Orthotics Service Assistant / Independent Living Advisor
Sharon Riley	Finance Officer and Personal Budgets Service Lead
Theo Blackmore	Strategic Partnerships Manager
Theresa Court	Advice Services Manager
Vaughan Temby	Community Engagement Officer

**Part time**

Adele Nankervis	Parent Partnership Service Supervisor
Catherine Galsworthy	Parent Partnership Officer
Debbie Iles	Independent Living Advisor
Gary Harfoot	Independent Living Advisor & Carers Lead
Gaynor Riley	Personal Budget Service Assistant
James Burrows	Website Administrator
Jayne Zito	Independent Living Advisor
Kathlene Bauer	Parent Partnership Officer
Maria Tierney	Development Officer
Nicola Davis	Online Services Administrator
Ros Ellis	Administrative Support
Sarah Braunton	Finance Assistant
Victoria Williams	Online Services Administrator

**Volunteers**

Geoff Squibb	Discover Photographer
Phyllis Chapman	Administrative Support
Maggie Buckingham	Parent Partnership Service Triage

# Financial Statements

## Disability Cornwall and the Isles of Scilly

### **Grant making policy**

When funding is received which the charitable company is unable to use itself then it is passed to another suitable organisation to use for the purpose it was intended.

### **Investment policy**

The trustees have considered the most appropriate policy for investing funds and find that the current arrangements with the short term bank deposits meet the requirement to generate a return on capital whilst maintaining access to funds for operational purposes.

### **Reserves policy**

In order that the charitable company can meet its objectives for disabled people in Cornwall, the trustees have considered its resources and commitments. The charitable company is reliant on grant funding and the trustees consider that unrestricted reserves should be maintained to cover approximately 3 months of the expected core running costs and have designated £22,500 of unrestricted funds for this purpose.

### **Risk review**

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to minimise or mitigate these. The trustees will continue to review potential risks on a regular basis and will take further action to minimise or mitigate these risks as required.

### **Statement of Trustees' responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs and of the net incoming or outgoing resources 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;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

### **Statement of disclosure to independent examiner**

So far as the trustees are aware, there is no relevant information of which the charitable company's independent examiner is unaware. Additionally the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charitable company's independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the trustees

  
S Paget MBE  
Trustee

Units 1G & 1H  
Guildford Road Industrial Estate  
HAYLE  
Cornwall  
TR27 4QZ

4 September 2013

## **Independent examiner's report to the trustees of Disability Cornwall and the Isles of Scilly**

I report on the financial statements of the charitable company for the year ended 31 March 2013, which are set out on pages 17 to 31.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charitable company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charitable company 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 Commissioners. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

## Independent examiner's report to the trustees of Disability Cornwall (continued)

### 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 financial statements 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 financial statements to be reached.



G. D. BOULTON

Chartered Accountant

Peat House  
Newham Road  
TRURO  
TR1 2DP

5/9/13

Statement of financial activities (incorporating income and expenditure account)  
For the year ended 31 March 2013

	Notes	Restricted funds £	Unrestricted funds £	Total 2013 £	Total 2012 £
<b>Incoming resources</b>					
<b><i>Incoming resources from generated funds</i></b>					
Voluntary income	3	-	968	<b>968</b>	1,566
Activities for generating funds	4	-	98,977	<b>98,977</b>	66,758
Investment income	5	-	153	<b>153</b>	206
<b><i>Incoming resources from charitable activities:</i></b>					
Charitable activities	6	312,839	32,488	<b>345,327</b>	314,000
Total incoming resources		312,839	132,586	<b>445,425</b>	382,530
<b>Resources expended</b>					
<i>Cost of generating funds</i>	7	-	15,189	<b>15,189</b>	15,993
<i>Charitable activities</i>	8	307,272	121,775	<b>429,047</b>	377,503
<i>Governance costs</i>	9	4,383	-	<b>4,383</b>	9,674
Total resources expended		311,655	136,964	<b>448,619</b>	403,170
<b>Net income/(expenditure) for the year</b>	10	1,184	(4,378)	<b>(3,194)</b>	(20,640)
Transfers between funds		353	(353)	-	-
<b>Net movement in funds</b>		1,537	(4,731)	<b>(3,194)</b>	(20,640)
Fund balances brought forward		50,234	48,297	<b>98,531</b>	-
Funds transferred from previous unincorporated charity		-	-	-	119,171
<b>Fund balances carried forward</b>		51,771	43,566	<b>95,337</b>	98,531

The were no recognised gains or losses in the year to 31 March 2013 or 2012 other than those passing through the statement of financial activities.

The 2012 results relate to operations which commenced on 1 April 2011. There were no discontinued operations during the year to 31 March 2013 or 2012.

Balance sheet  
As at 31 March 2013

	Notes	£	2013 £	£	2012 £
<b>Fixed assets</b>					
Tangible assets	14		37,141		42,447
<b>Current assets</b>					
Debtors	15	22,821		5,560	
Cash at bank and in hand		86,599		71,349	
		<u>109,420</u>		<u>76,909</u>	
<b>Creditors: amounts falling due within one year</b>	16	<b>(51,224)</b>		<b>(20,825)</b>	
<b>Net current assets</b>			<b>58,196</b>		<b>56,084</b>
<b>Net assets</b>			<b>95,337</b>		<b>98,531</b>
			<u><u>95,337</u></u>		<u><u>98,531</u></u>
<b>Funds</b>					
Restricted funds	17	51,771		50,234	
Unrestricted general funds	18	21,066		25,797	
Unrestricted designated funds	18	22,500		22,500	
		<u>95,337</u>		<u>98,531</u>	
	19		<b>95,337</b>		<b>98,531</b>
			<u><u>95,337</u></u>		<u><u>98,531</u></u>

Balance sheet (continued)

As at 31 March 2013

For the financial year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

These financial statements were approved and authorised for issue by the trustees on 4 September 2013 and were signed on its behalf by:



S Paget MBE  
Trustee

Company registration No. 07436153

Notes  
(forming part of the financial statements)

**1. Constitution**

The charity is a company limited by guarantee and does not have a share capital. In the event of the charity being wound up each member is liable to contribute a sum not exceeding £1. There were 461 members at 31 March 2013 (2012: 445).

**2. Accounting policies**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

**2.1 Cash flow statement**

Under Financial Reporting Standard 1, the charitable company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

**2.2 Fixed assets and depreciation**

Depreciation is provided on fixed assets to write off the cost less the estimated residual value of the assets by equal instalments over their estimated useful economic lives as follows:

Leasehold improvements	Over the period of the lease
Equipment	25-33% per annum

**2.3 Grants receivable**

Incoming resources from grants are recognised in the Statement of Financial Activities when they are receivable. Grants are deferred where they relate to a specific future period.

**2.4 Voluntary income**

Voluntary income received by way of donations and legacies to the charity is included in the Statement of Financial Activities when there is certainty of receipt and the amount can be measured with sufficient

## Notes

*(forming part of the financial statements)*

### **2.4 Voluntary income (continued)**

reliability. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are recognised in the financial statements in the period to which the charity becomes entitled to the income, unless it is incapable of financial measurement.

### **2.5 Value added tax**

Value added tax is not recoverable by the charitable company and as such is included in the relevant costs in these financial statements.

### **2.6 Resources expended**

Certain expenditure is directly attributable to specific activities, other shared costs are apportioned on a fair basis, between cost centres based on the level of activity by each cost centre of the services provided. Governance costs include management committee meeting expenses, accountancy and professional fees.

Grants payable are charged in the period when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions, which have not been met at the period end, are noted as a commitment, but not accrued as expenditure.

### **2.7 Funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for any of the charitable objects. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Notes  
*(forming part of the financial statements)*

**3. Voluntary income**

	<b>2013</b>	2012
	£	£
Donations	-	724
Membership fees	<b>968</b>	842
	<b>968</b>	1,566

**4. Activities for generating funds**

	<b>2013</b>	2012
	£	£
Fundraising	<b>884</b>	116
Advertising fees	<b>10,335</b>	10,145
Services provided	<b>44,059</b>	10,644
Conference facility hire	<b>4,673</b>	5,602
Catering and travel	<b>433</b>	4,650
Consultancy and access audit income	<b>30,381</b>	32,584
Caravan income	<b>7,643</b>	2,528
Other income	<b>569</b>	489
	<b>98,977</b>	66,758

**5. Investment income**

	<b>2013</b>	2012
	£	£
Bank interest receivable	<b>153</b>	206

Notes  
(forming part of the financial statements)

## 6. Incoming resources from charitable activities

	Restricted funds £	Unrestricted funds £	<b>Total 2013</b>	Total 2012 £
Parent Partnership Service	55,982	-	<b>55,982</b>	27,999
Carers Centre Services	-	-	-	17,108
Carers contract	21,880	-	<b>21,880</b>	13,270
Carers publications	21,701	-	<b>21,701</b>	-
Orthotics contract	-	31,530	<b>31,530</b>	24,356
<i>Grants:</i>				
Dept Adult Social Care - SLA(1)	73,513	-	<b>73,513</b>	73,513
Dept Adult Social Care – (M of A)	12,000	-	<b>12,000</b>	12,000
Dept Adult Social Care – SLA(2) CIL	50,000	-	<b>50,000</b>	50,000
Transition fund	-	-	-	54,244
Rank Foundation	20,000	-	<b>20,000</b>	10,000
Rank Internship	6,406	-	<b>6,406</b>	-
Lloyds TSB Foundation	12,500	-	<b>12,500</b>	7,750
ODI facilitation	667	958	<b>1,625</b>	10,001
ODI Community Support	4,134	-	<b>4,134</b>	-
Wheelchair Service	7,309	-	<b>7,309</b>	5,500
Basis	-	-	-	7,259
Skills South East	-	-	-	1,000
Henry Smith Charity	15,422	-	<b>15,422</b>	-
Heritage Lottery Fund	11,325	-	<b>11,325</b>	-
	<hr/>	<hr/>	<hr/>	<hr/>
	312,839	32,488	<b>345,327</b>	314,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes  
*(forming part of the financial statements)*

**7. Cost of generating funds**

	<b>2013</b>	2012
	<b>£</b>	£
Catering and travel costs	<b>67</b>	2,599
Consultation and access audit costs	<b>9,464</b>	12,629
Caravan costs	<b>5,658</b>	765
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	<b>15,189</b>	15,993
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Notes  
*(forming part of the financial statements)*

**8. Cost of charitable activities**

	<b>2013</b>	2012
	<b>£</b>	£
Salaries	<b>322,417</b>	265,000
Staff Travel	<b>6,566</b>	6,537
Staff Training and recruitment	<b>1,764</b>	11,275
Consultancy and other direct costs	<b>2,021</b>	3,300
Discover magazine and delivery	<b>13,169</b>	15,424
Carers News print and distribution	<b>3,885</b>	4,769
Travel and coach expenses	<b>1,576</b>	-
Advertising and marketing	<b>1,135</b>	4,179
Rent and office maintenance	<b>19,491</b>	19,996
Light, heat and water	<b>3,337</b>	3,138
Equipment and furnishings	<b>2,349</b>	5,782
IT maintenance	<b>8,305</b>	6,754
Insurance	<b>1,805</b>	1,560
Telephone	<b>6,721</b>	5,655
Post, stationery and photocopier	<b>12,240</b>	8,017
Cleaning (including wages)	<b>2,299</b>	2,268
Subscriptions	<b>1,425</b>	732
Management committee expenses	<b>2,182</b>	2,296
Volunteers Expenses	<b>286</b>	712
Bank Charges	<b>4</b>	17
Website development	<b>5,758</b>	-
Sundries and waste disposal	<b>5,006</b>	4,670
Depreciation	<b>5,306</b>	5,422
	<hr/>	<hr/>
	<b>429,047</b>	377,503
	<hr/> <hr/>	<hr/> <hr/>

Notes  
(forming part of the financial statements)

**9. Governance costs**

	Restricted funds £	Unrestricted funds £	<b>Total 2013 £</b>	Total 2012 £
Independent examiner's fee	1,980	-	<b>1,980</b>	2,160
Professional fees	1,473	-	<b>1,473</b>	7,514
Management committee expenses	930	-	<b>930</b>	-
	<u>4,383</u>	<u>-</u>	<u><b>4,383</b></u>	<u>9,674</u>

**10. Net income/(expenditure) for the year  
is stated after charging:**

	<b>2013 £</b>	2012 £
Operating leases	<b>19,581</b>	16,834
Independent examiner's fee – current period	<b>1,980</b>	1,920
Independent examiner's fee – previous under accrual	-	240
Depreciation	<b>5,306</b>	5,422
	<u><b>27,867</b></u>	<u>24,426</u>

**11. Staff costs and numbers**

	<b>2013 £</b>	2012 £
<i>Staff costs were as follows:</i>		
Salaries	<b>300,747</b>	246,419
Social security costs	<b>23,969</b>	20,633
	<u><b>324,716</b></u>	<u>267,052</u>

## Notes

(forming part of the financial statements)

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2013</b>	2012
	<b>No</b>	No
Charitable activities	<b>13</b>	11

### 12. Trustees' remuneration

No remuneration was paid to the trustees in 2013 and 2012. No expenses were claimed and reimbursed to trustees.

### 13. Taxation

The charitable company is exempt from corporation tax due to its charitable status.

### 14. Tangible fixed assets

	<b>Leasehold improvements</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2012 and 31 March 2013	53,058	23,106	76,164
<b>Depreciation</b>			
At 1 April 2012	10,611	23,106	33,717
Charge for the Year	5,306	-	5,306
At 31 March 2013	15,917	23,106	39,023
<b>Net book value</b>			
<b>At 31 March 2013</b>	<b>37,141</b>	<b>-</b>	<b>37,141</b>
At 31 March 2012	42,447	-	42,447

Notes  
(forming part of the financial statements)

15. Debtors

	2013 £	2012 £
Other debtors	20,693	4,967
Prepayments	2,128	593
	<u>22,821</u>	<u>5,560</u>

16. Creditors: amounts falling due within one year

	2013 £	2012 £
Trade creditors	2,919	1,155
Deferred income	46,325	17,750
Accruals	1,980	1,920
	<u>51,224</u>	<u>20,825</u>

17. Restricted funds

	At 1 April 2012 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2013 £
DACS – SLA(2) CIL	459	50,000	(50,010)	-	449
DACS (M of A)	-	12,000	(12,000)	-	-
Parent Partnership Service	-	55,982	(55,029)	-	953
Lloyds Online	-	12,500	(10,034)	-	2,466
DACS SLA(1)	3,620	73,513	(73,367)	-	3,766
Henry Smith Charity	-	15,422	(15,422)	-	-
Heritage Lottery Fund	-	11,325	(6,236)	-	5,089
Carers Services	-	43,581	(43,934)	353	-
Rank Foundation	-	20,000	(20,000)	-	-
ODI Facilitation	958	667	(1,625)	-	-
Wheelchair Service	2,750	7,309	(10,059)	-	-
Development project	42,447	-	(5,306)	-	37,141
Rank Internship	-	6,406	(4,499)	-	1,907
ODI Community Support	-	4,134	(4,134)	-	-
	<u>50,234</u>	<u>312,839</u>	<u>(311,655)</u>	<u>353</u>	<u>51,771</u>

Notes

(forming part of the financial statements)

**17. Restricted funds (continued)**

**Purposes of restricted funds**

DACS – SLA(2)	Funding towards the development of a centre for independent living.
DACS (M of A)	Funding towards management of administration to enable the finance officer to undertake charitable activities.
Parent Partnership Services	Provides information, support and training for parents and carers of children with special educational needs.
Lloyds TSB Foundation	Towards development and maintenance of internet services and administration costs.
DACS – SLA(1)	Funds a contribution towards the DIAL Service, Discover Magazine and core running costs including management board expenses.
Henry Smith charity	Towards to cost of running the DIAL service supporting Disabled People in Cornwall.
Heritage Lottery Fund	Research project around Cornwall's Disability History.
Carers Services	Part of a partnership service to provide an enhanced carers service in Cornwall.
Rank Foundation	Towards DIAL running costs.
ODI Facilitation	Office of Disability Issues for staff training.
Wheelchair Service	A referral service for people needing information relating to wheelchair provision.
Development project	This fund represents the cost of the warehouse conversion and conference facilities less depreciation.
Rank Foundation Internship	Time to Shine Internship Programme funding a part-time web administrator to provide opportunities to the post holder and benefit to Disability Cornwall.
ODI Community Support	Funding to support former Remploy employees.

Notes

(forming part of the financial statements)

**18. Unrestricted funds**

	At 1 April 2012 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2013 £
General funds	25,797	132,586	(136,964)	(353)	<b>21,066</b>
<i>Designated funds:</i>					
Running costs reserve	22,500	-	-	-	<b>22,500</b>
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	48,297	132,586	(136,964)	(353)	<b>43,566</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The running costs reserve represents 3 months core costs should all funding cease.

**19. Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total £
Tangible fixed assets	37,141	-	<b>37,141</b>
Net current assets	14,630	43,566	<b>58,196</b>
	<hr/>	<hr/>	<hr/>
	51,771	43,566	<b>95,337</b>
	<hr/>	<hr/>	<hr/>

Notes  
*(forming part of the financial statements)*

**20. Financial commitments**

At 31 March 2013, annual commitments under non-cancellable operating leases were as follows:

	<b>Land and buildings 2013</b>	Land and building s 2012	<b>Other 2013</b>	Other 2012
	£	£	£	£
<i>Operating leases which expire:</i>				
In one year	-	9,192	-	-
Between two and five years	-	-	<b>3,400</b>	1,855
After five years	<b>18,000</b>	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>18,000</b>	9,192	<b>3,400</b>	1,855
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