

## Opinion

We have audited the financial statements of Disability Rights UK (the 'Charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including [Financial Reporting Standard 102](#): The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

## **Independent auditors' report**

### **To the members of Disability Rights UK**

### **For the year ended 31 March 2020**

---

misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditors' report**  
**To the members of Disability Rights UK**  
**For the year ended 31 March 2020**

---

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

This report is made solely to the Charity's members, as a body, in accordance with [Chapter 3 of Part 16](#) of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Anthony Epton (Senior Statutory Auditor)**  
**for and on behalf of**  
**Goldwins Limited**  
**Statutory Auditor**  
**Chartered Accountants**  
**75 Maygrove Road**  
**West Hampstead**  
**London NW6 2EG**

## Disability Rights UK

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2020

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>Income from:</b>					
Donations and legacies	3	54,170	80,000	<b>134,170</b>	216,984
Charitable activities:					
Member Services	4	33,718	-	<b>33,718</b>	38,499
Promoting social inclusion	4	232,727	568,485	<b>801,212</b>	881,618
Advice and publications	4	288,936	-	<b>288,936</b>	283,011
Training and sponsorship	4	<u>137,735</u>	<u>-</u>	<b><u>137,735</u></b>	<u>50,070</u>
<b>Total income</b>		<u>747,286</u>	<u>648,485</u>	<b><u>1,395,771</u></b>	<u>1,470,182</u>
<b>Expenditure on:</b>					
Raising funds	7	63,775	5,395	<b>69,170</b>	60,575
Charitable activities:					
Member Services	7	79,765	-	<b>79,765</b>	87,378
Promoting social inclusion	7	175,368	557,032	<b>732,400</b>	887,917
Advice and publications	7	270,372	-	<b>270,372</b>	273,912
Training and sponsorship	7	<u>109,194</u>	<u>-</u>	<b><u>109,194</u></b>	<u>140,478</u>
<b>Total expenditure</b>		<u>698,474</u>	<u>562,427</u>	<b><u>1,260,901</u></b>	<u>1,450,260</u>
<b>Net movement in funds</b>		48,812	86,058	<b>134,870</b>	19,922
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>36,069</u>	<u>8,933</u>	<b><u>45,002</u></b>	<u>25,080</u>
<b>Total funds carried forward</b>		<u><u>84,881</u></u>	<u><u>94,991</u></u>	<b><u><u>179,872</u></u></b>	<u><u>45,002</u></u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

# Disability Rights UK

## Balance sheet

As at 31 March 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Tangible assets	9		<b>7,022</b>		11,542
Investments	10		<b>6,057</b>		6,057
			<b>13,079</b>		17,599
<b>Current assets:</b>					
Debtors	11	<b>256,950</b>		272,742	
Cash at bank and in hand		<b>384,419</b>		297,821	
		<b>641,369</b>		570,563	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<b>(421,243)</b>		(409,827)	
<b>Net current assets</b>			<b>220,126</b>		160,736
<b>Total assets less current liabilities</b>			<b>233,205</b>		178,335
Creditors: amounts falling due after one year	13		<b>(53,333)</b>		(133,333)
<b>Total net assets / (liabilities)</b>			<b>179,872</b>		45,002
<b>Funds</b>					
Restricted funds			<b>94,991</b>		8,933
Unrestricted funds:					
General funds			<b>84,881</b>		36,069
<b>Total charity funds</b>	16		<b>179,872</b>		45,002

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on .....  
and signed on their behalf by:

\_\_\_\_\_  
**Michael Bromwich**  
Treasurer

\_\_\_\_\_  
**Martin Stevens**  
Chair of Trustees

Company registration no. 7314865

The attached notes form part of the financial statements.

**Disability Rights UK**  
**Statement of cash flows**  
**For the year ended 31 March 2020**

---

	<b>2020</b>	2019
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>134,870</b>	19,922
Depreciation	<b>6,354</b>	6,356
Disposal of fixed assets	-	561
Decrease / (increase) in debtors	<b>15,792</b>	(27,519)
Increase / (decrease) in creditors	<b>(68,584)</b>	4,450
<b>Net cash provided by operating activities</b>	<b>88,432</b>	<b>3,770</b>
	<b>2020</b>	2019
	£	£
<b>Change in cash and cash equivalents in the year</b>	<b>88,432</b>	3,770
Purchase of fixed assets	<b>(1,834)</b>	(939)
Cash and cash equivalents at the beginning of the year	<b>297,821</b>	294,990
<b>Cash and cash equivalents at the end of the year</b>	<b>384,419</b>	297,821

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

---

**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**1 Accounting policies (continued)**

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Wholly irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Partially irrecoverable VAT is charged in one figure to overheads.

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, IT, finance, HR, payroll and governance costs which support the charity and its activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

**i) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

~ Computer equipment	33%
~ Fixtures and fittings	33%

**k) Investments in subsidiaries**

Investments in subsidiaries and other unlisted investments are stated at fair value.

**l) Debtors**

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

**m) Cash at bank and in hand**

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

**n) Creditors and provisions**

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

**o) Pensions**

The charity operates a defined contribution scheme to satisfy stakeholder pension requirements. The employer's contributions are charged to the Statement of Financial Activities as incurred.

**p) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**2 Detailed comparatives for the statement of financial activities**

	2019 Unrestricted £	2019 Restricted £	2019 Total £
<b>Income from:</b>			
Donations and legacies	216,984	-	<b>216,984</b>
Charitable activities:			
Member Services	38,499	-	<b>38,499</b>
Promoting social inclusion	199,792	681,826	<b>881,618</b>
Advice and publications	283,011	-	<b>283,011</b>
Other trading activities	50,070	-	<b>50,070</b>
<b>Total income</b>	<u>788,356</u>	<u>681,826</u>	<u>1,470,182</u>
<b>Expenditure on:</b>			
Raising funds	60,575	-	<b>60,575</b>
Charitable activities:			
Member Services	87,378	-	<b>87,378</b>
Promoting social inclusion	209,234	678,683	<b>887,917</b>
Advice and publications	273,912	-	<b>273,912</b>
Other	140,478	-	<b>140,478</b>
<b>Total expenditure</b>	<u>771,577</u>	<u>678,683</u>	<u>1,450,260</u>
<b>Net movement in funds</b>	16,779	3,143	<b>19,922</b>
Total funds brought forward	19,290	5,790	<b>25,080</b>
<b>Total funds carried forward</b>	<u>36,069</u>	<u>8,933</u>	<u>45,002</u>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations	54,170	80,000	<b>134,170</b>	69,558
Legacies	-	-	-	147,426
	<u>54,170</u>	<u>80,000</u>	<u>134,170</u>	<u>216,984</u>

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**4 Income from charitable activities**

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Organisational members	26,208	-	<b>26,208</b>	28,019
Individual members	7,510	-	<b>7,510</b>	10,480
<b>Total for member services</b>	<u>33,718</u>	-	<b>33,718</b>	<u>38,499</u>
Government grants	4,200	220,000	<b>224,200</b>	220,000
Trust and foundation grants	34,000	348,485	<b>382,485</b>	530,826
Contracts	132,139	-	<b>132,139</b>	79,135
Key sales	62,388	-	<b>62,388</b>	51,657
<b>Total for promoting social inclusion</b>	<u>232,727</u>	<u>568,485</u>	<b>801,212</b>	<u>881,618</u>
Publications	281,436	-	<b>281,436</b>	268,125
Advice services	1,800	-	<b>1,800</b>	3,486
Contracts	5,700	-	<b>5,700</b>	11,400
<b>Total for advice and publications</b>	<u>288,936</u>	-	<b>288,936</b>	<u>283,011</u>
Training & consultancy and courses	85,910	-	<b>85,910</b>	41,693
Partnerships and projects	51,825	-	<b>51,825</b>	8,377
<b>Total for training and consultancy</b>	<u>137,735</u>	-	<b>137,735</b>	<u>50,070</u>
<b>Total income from charitable activities</b>	<u><u>693,116</u></u>	<u><u>568,485</u></u>	<b><u><u>1,261,601</u></u></b>	<u><u>1,253,198</u></u>

Government Grants were received from the Department of Health and the Department of Education. These are described in more detail in note 16.

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**5 Analysis of expenditure**

		Charitable activities							
	Basis of allocation	Cost of raising funds £	Member services £	Promoting social inclusion £	Advice and publications £	Training & sponsorship £	Support costs £	<b>2020 Total</b> £	2019 Total £
Staff costs	Direct	41,550	36,077	249,306	109,404	32,072	267,974	<b>736,383</b>	860,483
Direct project costs	Direct	10,063	4,273	211,720	79,401	36,724	-	<b>342,181</b>	419,942
Office running costs	Direct	-	-	-	-	-	113,037	<b>113,037</b>	103,056
Premises, rent & rates	Direct	-	-	-	-	-	69,300	<b>69,300</b>	66,779
		<u>51,613</u>	<u>40,350</u>	<u>461,026</u>	<u>188,805</u>	<u>68,796</u>	<u>450,311</u>	<u>1,260,901</u>	<u>1,450,260</u>
Support costs		17,557	39,415	271,374	81,567	40,398	(450,311)	-	-
<b>Total expenditure 2020</b>		<b><u>69,170</u></b>	<b><u>79,765</u></b>	<b><u>732,400</u></b>	<b><u>270,372</u></b>	<b><u>109,194</u></b>	<b><u>-</u></b>	<b><u>1,260,901</u></b>	<u>1,450,260</u>
Total expenditure 2019		<u>60,575</u>	<u>87,378</u>	<u>887,917</u>	<u>273,912</u>	<u>140,478</u>	<u>-</u>	<u>1,450,260</u>	

Of the total expenditure, £698,474 was unrestricted (2019: £771,577) and £582,427 was restricted (2019: £678,683).

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**6 Net income / (expenditure) for the year**

This is stated after charging:	<b>2020</b>	2019
	<b>£</b>	£
Operating lease rentals:		
Property	<b>68,400</b>	65,280
Other equipment - photocopier	<b>553</b>	553
Depreciation	<b>6,354</b>	6,354
ATW contribution / loss on the sales of fixed assets	-	561
Auditor's remuneration - audit fees	<b>7,500</b>	7,500
	<b>=====</b>	<b>=====</b>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2020</b>	2019
	<b>£</b>	£
Salaries and wages	<b>656,147</b>	774,131
Social security costs	<b>64,047</b>	67,311
Employer's contribution to defined contribution pension schemes	<b>16,190</b>	19,041
	<b>=====</b>	<b>=====</b>
	<b>736,384</b>	860,483

The following number of employees received employee benefits (excluding both employer's NIC and pension contributions) during the year between:

	<b>2020</b>	2019
	<b>No.</b>	No.
£60,000 - £69,999	<b>1</b>	1
	<b>=====</b>	<b>=====</b>

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £255,995 (2019 £287,320).

The charity trustees were not paid or did not receive any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' travel and subsistence expenses totalled £4,688 (2019: £5,075). Some trustees do not claim any expenses for travel and subsistence.

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2020</b>	2019
	<b>No.</b>	No.
Raising funds	<b>0.6</b>	0.7
Member Services	<b>1.7</b>	1.8
Promoting Social Inclusion	<b>11.6</b>	13.3
Advice and publications	<b>5.2</b>	5.0
Training and sponsorship	<b>1.9</b>	2.7
	<b>=====</b>	<b>=====</b>
	<b>21.0</b>	23.5

The average number of FTE employees during the year was 18.3 (2019: 21.0).

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

---

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Tangible fixed assets**

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At the start of the year	25,917	2,170	<b>28,087</b>
Additions in year	1,834	-	<b>1,834</b>
Disposals in year	-	-	-
At the end of the year	<u>27,751</u>	<u>2,170</u>	<u><b>29,921</b></u>
<b>Depreciation</b>			
At the start of the year	15,778	767	<b>16,545</b>
Charge for the year	5,741	613	<b>6,354</b>
At the end of the year	<u>21,519</u>	<u>1,380</u>	<u><b>22,899</b></u>
<b>Net book value</b>			
<b>At the end of the year</b>	<u>6,232</u>	<u>790</u>	<u><b>7,022</b></u>
At the start of the year	<u>10,139</u>	<u>1,403</u>	<u>11,542</u>

All of the above assets are used for charitable purposes.

**10 Investments**

	2020 £	2019 £
<b>Investments at fair value:</b>		
Preference shares in Santander UK plc	913	913
Investment in Helpcard Holdings Ltd	5,142	5,142
Investment in subsidiary undertakings incorporated in the UK	2	2
	<u><b>6,057</b></u>	<u>6,057</u>

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**11 Debtors**

	2020	2019
	£	£
Trade debtors	198,417	201,194
Other debtors	12,788	14,310
Prepayments	45,445	46,688
Accrued income	300	10,550
	<u>256,950</u>	<u>272,742</u>

**12 Creditors: amounts falling due within one year**

	2020	2019
	£	£
Trade creditors	68,828	60,693
Taxation and social security	34,526	38,309
Other creditors	2,000	3,300
Accruals	59,741	31,963
Deferred income	176,148	195,562
CVA payments	80,000	80,000
	<u>421,243</u>	<u>409,827</u>

**Deferred income**

	2020	2019
	£	£
Balance at the beginning of the year	195,562	53,124
Amount released to income in the year	(195,562)	(53,124)
Amount deferred in the year	176,148	195,562
Balance at the end of the year	<u>176,148</u>	<u>195,562</u>

Deferred income comprises invoices raised and cash received prior to 31 March for work to be carried out the following year. Most years it is mainly for the Handbook which is pre-ordered but printed at the end of April. This year it comprises income from other projects where a portion of income received has been deferred. The amount for the Handbook is £92,533 and for other projects and grants £83,615.

**13 Creditors: amounts falling due after one year**

	2020	2019
	£	£
CVA payments - due within one to two years	53,333	80,000
CVA payments - due within two to five years	-	53,333
	<u>53,333</u>	<u>133,333</u>

As detailed in previous accounts, the charity entered a CVA on 11 November 2014 with the PPF to commute the liabilities of the old defined benefit scheme. The total remaining liability is £133,333 and will be paid off at the rate of £80,000 per annum with the final payment being made in November 2021.

**14 Pension scheme**

The charity operates a defined contribution pension scheme with Friends Life which is a qualifying scheme for auto-enrolment.

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

---

**15 Analysis of net assets between funds**

	General unrestricted	Restricted	Total funds
	£	£	£
<b>Year ended 31 March 2020</b>			
Tangible fixed assets	7,022	-	<b>7,022</b>
Investments	6,057	-	<b>6,057</b>
Net current assets	125,135	94,991	<b>220,126</b>
Long term liabilities	(53,333)	-	<b>(53,333)</b>
<b>Net assets at the end of the year</b>	<u>84,881</u>	<u>94,991</u>	<u><b>179,872</b></u>

	General unrestricted	Restricted	Total funds
	£	£	£
<b>Year ended 31 March 2019</b>			
Tangible fixed assets	11,542	-	<b>11,542</b>
Investments	6,057	-	<b>6,057</b>
Net current assets	151,803	8,933	<b>160,736</b>
Long term liabilities	(133,333)	-	<b>(133,333)</b>
<b>Net assets at the end of the year</b>	<u>36,069</u>	<u>8,933</u>	<u><b>45,002</b></u>

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**16 Movements in funds**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
<b>Year ended 31 March 2020</b>				
<b>Restricted funds:</b>				
DoH - Health and Wellbeing Alliance	-	60,000	(60,000)	-
Department for Education	-	160,000	(160,000)	-
Sport England - Get Yourself Active	-	139,409	(139,409)	-
West Midlands Combined Authority	-	12,500	(12,500)	-
Disability Action NI - DRILL project	8,933	86,284	(84,514)	<b>10,703</b>
DRILL 4 Nations project	-	16,404	(6,721)	<b>9,683</b>
Spirit of 2012 - Get Out Get Active	-	32,778	(32,778)	-
LEF - Right to Participate	-	4,500	(4,500)	-
Barrow Cadbury	-	29,000	(29,000)	-
City Bridge Trust - Bridge to Work	-	18,860	(18,860)	-
City Bridge Trust - advice work in London	-	8,750	(8,750)	-
DSA QAG	-	80,000	(5,395)	<b>74,605</b>
<b>Total restricted funds</b>	<b>8,933</b>	<b>648,485</b>	<b>(562,427)</b>	<b>94,991</b>
<b>General funds - unrestricted</b>	<b>36,069</b>	<b>747,286</b>	<b>(698,474)</b>	<b>84,881</b>
<b>Total charity funds</b>	<b>45,002</b>	<b>1,395,771</b>	<b>(1,260,901)</b>	<b>179,872</b>
	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
<b>Year ended 31 March 2019</b>				
<b>Restricted funds:</b>				
DoH - Health and Wellbeing Alliance	-	60,000	(60,000)	-
DoH - Health and Wellbeing Alliance, Project 8	5,000	-	(5,000)	-
Department for Education	-	160,000	(160,000)	-
Sport England - Get Yourself Active	(19,637)	262,874	(243,237)	-
Comic Relief - I Can Make It	-	3,800	(3,800)	-
Disability Action NI - DRILL project	10,601	55,297	(56,965)	<b>8,933</b>
DRILL 4 Nations project	-	23,596	(23,596)	-
Spirit of 2012 - Get Out Get Active	4,926	50,254	(55,180)	-
LEF - Right to Participate	-	44,500	(44,500)	-
City Bridge Trust - Bridge to Work	4,900	21,505	(26,405)	-
<b>Total restricted funds</b>	<b>5,790</b>	<b>681,826</b>	<b>(678,683)</b>	<b>8,933</b>
<b>General funds - unrestricted</b>	<b>19,290</b>	<b>788,356</b>	<b>(771,577)</b>	<b>36,069</b>
<b>Total charity funds</b>	<b>25,080</b>	<b>1,470,182</b>	<b>(1,450,260)</b>	<b>45,002</b>



**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

---

**Purposes of restricted funds**

Department of Health - Health and Wellbeing Alliance. We co-ordinate the user-led Win-Win Alliance consisting of Advont (formerly Change), National Survivor and User Network (NSUN) and Shaping Our Lives. We are led by disabled people and bring tested methods to build up, gather and feed the direct and collective voice of our lived experience into (co-produced) projects with other equality groups.

Department for Education (previously Business Information and Skills). To support disabled people's skills for employment, to advise on policy development and to run the Disability and Skills Unit.

Sport England. A grant to work with local partners to create opportunities for people with lived experience of disability, mental health issues and health conditions to use personal budgets and personal health budgets to take part in physical activity and sport.

West Midlands Combined Authority. To be responsible for co-ordinating and supporting the development and ongoing engagement with the West Midlands Citizens' Network, placing inclusive voice at the heart of the decision making process.

Disability Action NI - DRILL Project. A grant as a partner in the Disability Research on Independent Living and Learning (DRILL) project. A five year initiative funded by Big Lottery to deliver the world's first major research programme led by disabled people.

DRILL 4 Nations Project. Worked with think and action tank LKMco to produce research into young people's attitudes to disability.

Spirit of 2012 - Get Out Get Active. A three year peer support project that trains disabled and non-disabled people to become mentors, matching them to support someone who wants to be more active, but might be experiencing barriers.

Legal Education Foundation - The Right to Participate. Creation of an interactive resource to increase disabled people's understanding of their legal rights. This resource includes an introductory video about the Equality Act and some "guided pathways" taking people through ways they can use the law, mount challenges and effect change.

Barrow Cadbury. In financial year 2019/20 we were holding £28,000 from Barrow Cadbury Trust, deferred from the previous financial year. We also received £1,000 on submission of our final report on this project, which was to raise awareness and take up of social investment by Disabled People's Organisations (DPOs). We treated this as restricted income and spent £25,610 on direct delivery. The remainder was apportioned to project-related staff time and overheads.

City Bridge Trust - Bridge to Work. To provide evaluation on the Supporting Disabled Londoners into Employment, Bridge to Work project.

City Bridge Trust - advice work in London. We received the first quarterly instalment of £35,000 per year restricted funding from City Bridge Trust, the funding arm of The City of London Corporation's charity, Bridge House Estates (1035628). The grant is towards the salaries, operating and management costs of the London element of our Independent Living Helpline and Members' Advice Line. The annual grant award will run until FYE 2025.

DSA QAG. In March 2020, we received a restricted donation of £80,000 from DSA-QAG, following that organisation's closure. The donation is restricted to work associated with assisting disabled students to enter and succeed in higher education.

**Disability Rights UK**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

---

**17 Operating lease commitments**

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

	Equipment	
	2020	2019
	£	£
Less than 1 year	553	553
1 - 5 years	415	967
	<u>968</u>	<u>1,520</u>

The lease relates to the photocopier which is for 5 years and runs until January 2022. The quarterly rentals are £138.

The charity moved to new premises at Plexal, Here East, Stratford on 2 January 2018. The contract is on a rolling one year basis. The annual rent from 1 April is £68,400 (2019 £68,400) plus VAT.

**18 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**19 Related party transactions**

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.