

Charity registration number 1084108

Company registration number 04098341 (England and Wales)

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mr M Symons  
F Bowe  
D Scott  
J Hayden  
S McGarry

**Charity number**

1084108

**Company number**

04098341

**Registered office**

Sackville Place  
Suites 29, 218E and 222  
44-48 Magdalen Street  
NORWICH  
NR3 1JU

**Auditor**

Argents Audit Services Limited  
15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

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# NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES CONTENTS

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**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
CHAIRMAN'S STATEMENT  
*FOR THE YEAR ENDED 31 MARCH 2022***

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It has been a challenging year as one of our important contracts, with Norfolk County Council, is coming up for a complete retendering and it meant a great deal of work to restructure our departments and staffing requirements, but also, to develop two external partnerships, to tender for the new contracts.

I am pleased to say that we were successful in winning the new contracts. This on top of also winning a major three year grant from Henry Smith to support our family advocacy service.

The Covid situation is still very much with us, and it is still generating challenges, but we are still providing a full service with some limits on face-to-face work.

We are seeking to move offices again as we have been badly let down by the poor service and havoc caused by the landlord of our central Norwich office. It is very disappointing, but we have to resolve this and provide a proper base and support for our staff and volunteers.

Our ShopMobility service is struggling for customers after covid we have made the decision to change the funding model so we can access grants more easily. We are now offering free hiring sessions for anyone to shop in Norwich and the early signs are very encouraging.

I would like to say thank you to Jen Hayden for her time being a trustee and we all wish her well in her new job. We are actively looking for new faces to come and join us on the board and be part of an exciting and growing future for Equal Lives. Also, I would like to say thank you to Susan Waterfield who had retired in April after 16 years working for us.

And I also must say a big thank you for our excellent staff and volunteers who have worked extremely hard in coping with the fluctuating demands.

Shaun McGarry  
**Chairman**

Date: 2 December 2022

# **NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

## **Objectives and activities**

The objects of Norfolk Coalition of Disabled People (operating as Equal Lives), as set out in the governing document, are:

'To relieve the disability of people with physical, mental, learning, or sensory impairments, principally living within the County of Norfolk, and to further their independence and full participation in the community.'

Our vision:

A world free from disabling barriers.

Our mission:

To remove disabling barriers across East Anglia.

Our strategic priorities for 2021-24

1. Promote the rights of disabled people
2. Sharing living experience of disabled people

Our Values

- Our work is based on the social model of disability, which states that people have impairments but are disabled by the barriers society places in the way of inclusion and equality.
- Impairments are a normal part of life, discrimination is not.
- Professionals should be on tap, not on top, meaning people should be able to draw on others' expertise but not be controlled by them.
- There should be nothing about us, without us, meaning people who face disabling barriers should be involved in decisions and activities that affect them.
- People have a right to equality, dignity and independence.
- We support people to empower themselves and reach their potential.
- Co-production work with disabled people and organisations must be the way of working to remove barriers and make services more accessible.
- Under the social model of disability, we would consider an impairment to include people who
- have long term health conditions or mental health issues that means they experience barriers in society that others would not.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2022***

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Our strategic aims

The strategic aims have been reviewed as part of a strategic planning process.

**Promote the rights of disabled people**

People who face disabling barriers have access to information, advice, advocacy and other support they need to make informed decisions, to uphold their rights and live independent lives.

**Sharing lived experience of disabled people**

People who face disabling barriers are united and able to use their collective voice to influence, educate and engage individuals, organisations and society as a whole to remove these barriers.

These aims and the work underpinning them demonstrate the Public Benefit as required by the Charities Act 2011.

The Trustees confirm that they have had due regard to Charity Commission guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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## **Achievements and performance**

Here we will report against our strategic aims:

### **Share the lived experience of disabled people**

#### ***Membership***

Our membership has continued to grow. However due to the pandemic we could only deliver remote support. We employed a Covid support officer to support our members with Covid barriers that they faced.

#### ***Fundraising***

We supported other disabled persons organisations with Inclusion London so they could run Covid support projects. We also secured funding for a Covid support officer and a new development officer.

### **Promote the rights of Disabled People**

#### ***Deprivation of Liberty Safeguards (DOLS)***

We continue to deliver this service via referrals from POWher supporting 170 people a year, and whilst we have encountered some difficulties in delivering this service due to the pandemic, we have been able to do some visits with clients.

#### ***Hardship Advocacy***

We supported 25 people with their budgeting 17 of which were able to make savings in the budgets.

#### ***NHS Complaints Service***

We are contracted to take 50 referrals per year supporting disabled people to make complaints to the NHS about the service they have received.

#### ***Social Prescribing***

We are part of the Norwich and Broadland Social Prescribing Project along with other agencies such as Age UK Norwich, Shelter and Norfolk Citizens Advice Bureau. We employ a small team of Living Well Workers who support people in Norfolk with Disabilities and Mental Health Problems to live better lives.

#### ***Welfare Benefits Advice and Money Matters Service***

We continue to provide an advice and representation service to clients in relation to some welfare benefits (namely Personal Independence Payments, Employment and Support Allowance and Universal Credit). We also provide a money matters service to clients in Norwich. In 2021-22 our welfare benefits advice service was able to secure £565,447.14 for clients in additional benefits take up.

#### ***Community Advocacy***

Our community advocacy service delivered 710 interventions, 63% of which related to social care, either supporting clients to access adult social care, or supporting disabled parents whose families had involvement with children's services.

#### ***New contract***

We have secured a new contract from Norfolk County Council to provide community advocacy and advice for the next 3 years. This will result in a reduced advice provision but maintaining the level of advocacy we can deliver.

#### ***Suffolk Independent Living***

When we review the number of overall packages we are now providing at the end of the financial year 2021/22 we are providing more packages than at the end of the previous year. This is now increasing year on year at a rate of 4.5%. This reflects the increase recruitment work we are doing as lockdowns end and a higher turnover of staff has become an issue. We will continue to monitor the impact of Covid moving into the new financial year.

#### ***The impact of Covid-19 on our work***

Covid has led to most of our working being done from home and remotely with clients it has also had a dramatic impact on how we can work with our volunteers. Our volunteer numbers have dropped dramatically over the pandemic, we expect to improve over the next year once people are more confident going out more.

# **NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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## **Financial review**

### **Financial review**

The board of Norfolk Coalition of Disabled People are reporting a deficit of £21,135. Income increased by £52,321 and expenditure decreased by £195,842 in this financial year.

Our reserves policy is reviewed annually. Our balance sheet as at 31 March 2022 shows reserves totalling £256,918 of which £225,189 are unrestricted and £31,729 restricted. Designated funds of £84,442 form part of the unrestricted funds, these cover amounts set aside for the purposes set out in note 19. Free reserves (including designated funds) amount to £225,189 (2021: £277,386). The Board has assessed potential risks facing the Charity and its future plans and as a result has agreed that £300,000 is the minimum level of general reserves that should be retained as a contingency for unexpected large liabilities, we are aware that the pandemic has had an impact on our reserves so will work towards rebuilding them over the next few years.

### **Risk assessment**

The major area of financial risk continues to be the change in our income mix from that where the majority was for contracts with the County Councils in Norfolk and Suffolk to one where nearly half of our income is now accounted for through chargeable services to individual customers.

### **Risk management and quality assurance**

Our risk management is ongoing and under regular review by the senior management team. Plans to offset many of the identified risks have been built into the long-term strategy and operational plans. A business continuity plan is in place and through our project management processes potential risks are identified and plans put in place to mitigate these. A quality assurance framework is in place which covers staff performance through regular 1-2-1s and an annual appraisal scheme; output reporting for all our services on either a monthly or quarterly basis; and achievement against our strategic plan priorities on a quarterly basis. The senior management team meet monthly where reports are presented and scrutinised. These are then fed into the Organisational dashboard which is presented to the Board of Trustees on a quarterly basis. A RAG system is in operation which identified where things are on target; causing concern or there are major issues which need action. The trustees also undertake duties as portfolio holders for different areas of the organisation where they are able to scrutinise the operational work within the organisation. An outcomes and quality assurance framework has been introduced within our Information, Advice and Advocacy services which involves regular case management supervision for all staff and volunteers. Plans are in place to extend our outcomes framework across our other services and to identify suitable quality marks to achieve as an external verification of the quality of the work that we undertake.

### **Structure, governance and management**

Norfolk Coalition of Disabled People, operating as Equal Lives, is a company limited by guarantee and is governed by its Memorandum and Articles, dated 27 October 2000 and its subsequent revisions. It is also registered as a charity with the Charity Commission (No. 1084108). NCDP is a membership organisation with group or individual membership. Groups can join as full members (where groups are managed by a majority of disabled people), and affiliate groups. Only full member groups can vote with one vote per group and there are no membership fees.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Symons  
F Bowe  
D Scott  
J Hayden  
S McGarry

# **NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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## **Appointment of trustees**

All members meet each year at the Annual General Meeting to, amongst other business, elect the Board of Trustees; of which at least 51% must be disabled people. However, since we were established all trustees have been disabled people. Our rules (Memorandum and Articles) state that the chair must always be a disabled person and that there should be no fewer than four or more than fifteen trustees. All members are invited to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. Trustees are elected for a three year term with the option to stand down at each AGM. Officers continue to be elected annually.

## **Trustee induction and training**

Every trustee is made aware of their duties and responsibilities after they are appointed at our AGM, through discussion with the chair, an induction pack and trustee away days. Trustees take part in training sessions held throughout the year on various aspects of good governance, finance and management. In addition, the trustees have portfolios of areas of the organisation they are responsible for getting to know in depth. They meet with the staff team and volunteers; take part in visits to services and team meetings. The trustees and staff have implemented formats for management information to the board, including easy read accounts.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

## **Organisation**

The responsibility for the running of the organisation lies with the Board of Trustees which meets quarterly to set policy, monitor performance and overall direction. To assist with developing and overseeing this work the Board delegates this monitoring work to the Finance and Development sub-committee which generally meets two weeks before each Board Meeting. A Chief Executive Officer (CEO), Ben Reed, implements policy and strategy, manages day-to-day affairs and reports to the Board. The CEO oversees the work of the various elements of the organisation.

## **Pay policy for senior staff**

The salaries of senior managers and the wider organisation are reviewed annually. If a salary increase is awarded, senior management salaries are uplifted in line with the rest of the organisation.

## **Fundraising standards information**

Equal Lives do not participate in fundraising activities nor instruct anyone to act on our behalf in regard to fundraising. Therefore, we do not have the need to monitor the fundraising activities and have not received any complaints in regards to fundraising.

## **Auditor**

In accordance with the company's articles, a resolution proposing that Argents Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees' report was approved by the Board of Trustees.

**Trustee**

2 December 2022

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees, who are also the directors of Norfolk Coalition of Disabled People for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF NORFOLK COALITION OF DISABLED PEOPLE

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## Opinion

We have audited the financial statements of Norfolk Coalition of Disabled People (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF NORFOLK COALITION OF DISABLED PEOPLE**

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## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 the trustees 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 charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Identifying and assessing potential risks related to irregularities

- enquiring of management, including obtaining and reviewing supporting documentation concerning the company's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

- discussing among the engagement team including significant component audit teams and involving relevant internal specialists, including tax, valuations, pensions and IT regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

- obtaining an understanding of the legal and regulatory framework that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the companies. The key laws and regulations we considered in this context included the Charities Act 2011, Tax legislation, and laws specifically applicable to sector in which the entity operates.

## **Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- reviewing the Financial Statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- enquiring of management, concerning actual and potential litigation and claims;

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- reading minutes of meetings of those charged with governance, reviewing internal procedures and reviewing correspondence with HMRC; and

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

- Assessing compliance with relevant laws and regulations, including Equality Act 2010, Employers' Liability Act 1969 and Health & Safety at Work Act 1974, to which we found no material shortfalls or had any concerns.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF NORFOLK COALITION OF DISABLED PEOPLE**

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Mark Johnstone (Senior Statutory Auditor)  
for and on behalf of Argents Audit Services Limited**

2 December 2022

**Chartered Accountants  
Statutory Auditor**

15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

Argents Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

|   |       | Unrestricted       | Restricted         | Total Unrestricted | Restricted         | Total              |
|---|-------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Notes | funds<br>2022<br>£ | funds<br>2022<br>£ | funds<br>2022<br>£ | funds<br>2021<br>£ | funds<br>2021<br>£ |
| <b>Income and endowments from:</b>            |       |                    |                    |                    |                    |                    |
| Donations and legacies                        | 3     | 35,954             | -                  | 35,954             | 3,205              | 3,205              |
| Charitable activities                         | 4     | 455,910            | 100,372            | 556,282            | 523,307            | 580,539            |
| Other trading activities                      | 5     | 482,540            | 8,000              | 490,540            | 443,336            | 443,336            |
| Investments                                   | 6     | 209                | -                  | 209                | 1,060              | 1,060              |
| Other income                                  | 7     | 877                | -                  | 877                | 3,401              | 3,401              |
| <b>Total income</b>                           |       | <u>975,490</u>     | <u>108,372</u>     | <u>1,083,862</u>   | <u>974,309</u>     | <u>1,031,541</u>   |
| <b>Expenditure on:</b>                        |       |                    |                    |                    |                    |                    |
| Raising funds                                 | 8     | 404,789            | 3,895              | 408,684            | 490,057            | 490,057            |
| Charitable activities                         | 9     | 622,898            | 73,415             | 696,313            | 746,629            | 810,782            |
| <b>Total expenditure</b>                      |       | <u>1,027,687</u>   | <u>77,310</u>      | <u>1,104,997</u>   | <u>1,236,686</u>   | <u>1,300,839</u>   |
| Gross transfers between funds                 |       | -                  | -                  | -                  | 632                | (632)              |
| <b>Net (expenditure)/income for the year/</b> |       |                    |                    |                    |                    |                    |
| <b>Net movement in funds</b>                  |       | (52,197)           | 31,062             | (21,135)           | (261,745)          | (269,298)          |
| Fund balances at 1 April 2021                 |       | 277,386            | 667                | 278,053            | 539,131            | 547,351            |
| <b>Fund balances at 31 March 2022</b>         |       | <u>225,189</u>     | <u>31,729</u>      | <u>256,918</u>     | <u>277,386</u>     | <u>278,053</u>     |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

|   | Notes | 2022<br>£        | £              | 2021<br>£        | £              |
|---|-------|------------------|----------------|------------------|----------------|
| <b>Fixed assets</b>                                   |       |                  |                |                  |                |
| Tangible assets                                       | 13    |                  | 9,638          |                  | 12,535         |
| <b>Current assets</b>                                 |       |                  |                |                  |                |
| Debtors   | 14    | 70,858           |                | 101,221          |                |
| Cash at bank and in hand                              |       | 331,937          |                | 561,136          |                |
|   |       | <u>402,795</u>   |                | <u>662,357</u>   |                |
| <b>Creditors: amounts falling due within one year</b> | 15    | <u>(155,515)</u> |                | <u>(396,839)</u> |                |
| Net current assets                                    |       |                  | 247,280        |                  | 265,518        |
| <b>Total assets less current liabilities</b>          |       |                  | <u>256,918</u> |                  | <u>278,053</u> |
| <b>Income funds</b>                                   |       |                  |                |                  |                |
| Restricted funds                                      | 18    |                  | 31,729         |                  | 667            |
| <u>Unrestricted funds</u>                             |       |                  |                |                  |                |
| Designated funds                                      | 19    | 84,442           |                | 116,442          |                |
| General unrestricted funds                            |       | <u>140,747</u>   |                | <u>160,944</u>   |                |
|   |       |                  | 225,189        |                  | 277,386        |
|   |       |                  | <u>256,918</u> |                  | <u>278,053</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2 December 2022

**Trustee**

**Company registration number 04098341**

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

|   | Notes | 2022<br>£ | £              | 2021<br>£ | £              |
|---|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>                 |       |           |                |           |                |
| Cash (absorbed by)/generated from operations                | 23    |           | (226,838)      |           | 30,258         |
| <b>Investing activities</b>                                 |       |           |                |           |                |
| Purchase of tangible fixed assets                           |       | (2,820)   |                | (10,366)  |                |
| Proceeds from disposal of tangible fixed assets             |       | 250       |                | -         |                |
| Investment income received                                  |       | 209       |                | 1,060     |                |
| <b>Net cash used in investing activities</b>                |       |           | (2,361)        |           | (9,306)        |
| <b>Net cash used in financing activities</b>                |       |           | -              |           | -              |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |       |           | (229,199)      |           | 20,952         |
| Cash and cash equivalents at beginning of year              |       |           | 561,136        |           | 540,184        |
| <b>Cash and cash equivalents at end of year</b>             |       |           | <u>331,937</u> |           | <u>561,136</u> |

# NORFOLK COALITION OF DISABLED PEOPLE OPERATING AS EQUAL LIVES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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## 1 Accounting policies

### Charity information

Norfolk Coalition of Disabled People is a public benefit entity and a private company limited by guarantee incorporated in England and Wales. The registered office is Sackville Place, Suites 29, 218E and 222, 44-48 Magdalen Street, NORWICH, NR3 1JU.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the sofa on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                               |
|-----------------------|-------------------------------|
| Tenant's improvements | Straight line over lease term |
| Fixtures and fittings | 25% straight line             |
| Computers             | over 3 years                  |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**3 Donations and legacies**

|                     | <b>Unrestricted</b> | Unrestricted      |
|---------------------|---------------------|-------------------|
|                     | <b>funds</b>        | funds             |
|                     | <b>2022</b>         | 2021              |
|                     | <b>£</b>            | £                 |
| Donations and gifts | 35,954              | 3,205             |
|                     | <u>          </u>   | <u>          </u> |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Charitable activities**

|                    | Information<br>Advice and<br>Advocacy<br>2022<br>£ | Social<br>Prescribing<br>2022<br>£ | Business<br>Development<br>2022<br>£ | COVID-19<br>Response<br>2022<br>£ | Transport<br>Project<br>2022<br>£ | Training<br>income<br>2022<br>£ | Other<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------|--|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--------------------|--------------------|--------------------|
| Grant funding      | 439,244  | 93,589                             | 22,163                               | -                                 | -                                 | 1,286                           | -                  | 556,282            | 580,539            |
| Analysis by fund   |  |                                    |                                      |                                   |                                   |                                 |                    |                    |                    |
| Unrestricted funds | 439,244  | -                                  | 15,380                               | -                                 | -                                 | 1,286                           | -                  | 455,910            | 523,307            |
| Restricted funds   | -  | 93,589                             | 6,783                                | -                                 | -                                 | -                               | -                  | 100,372            | 57,232             |
|                    | 439,244  | 93,589                             | 22,163                               | -                                 | -                                 | 1,286                           | -                  | 556,282            | 580,539            |

Included within income from charitable activities is Government funding of £436,506 (2021: £349,553)

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Charitable activities**

**(Continued)**

For the year ended 31 March 2021

|                    | Information<br>Advice and<br>£ | Social<br>Prescribing<br>£ | Business<br>Development<br>£ | COVID-19<br>Response<br>£ | Transport<br>Project<br>£ | Training<br>income<br>£ | Other<br>£ | Total<br>2021<br>£ |
|--------------------|--------------------------------|----------------------------|------------------------------|---------------------------|---------------------------|-------------------------|------------|--------------------|
| Grant funding      | 443,553                        | 78,295                     | 35,933                       | 16,008                    | 3,500                     | 750                     | 2,500      | 580,539            |
| Analysis by fund   |                                |                            |                              |                           |                           |                         |            |                    |
| Unrestricted funds | 431,365                        | 59,592                     | 27,600                       | -                         | 1,500                     | 750                     | 2,500      | 523,307            |
| Restricted funds   | 12,188                         | 18,703                     | 8,333                        | 16,008                    | 2,000                     | -                       | -          | 57,232             |
|                    | 443,553                        | 78,295                     | 35,933                       | 16,008                    | 3,500                     | 750                     | 2,500      | 580,539            |

Included within income from charitable activities is Government funding of £436,506 (2021: £349,553)

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**5 Other trading activities**

|                                | Unrestricted   | Restricted   | Total          | Unrestricted   |
|--------------------------------|----------------|--------------|----------------|----------------|
|                                | funds          | funds        |                | funds          |
|                                | 2022           | 2022         | 2022           | 2021           |
|                                | £              | £            | £              | £              |
| Payroll services - Suffolk     | 427,526        | 8,000        | 435,526        | 414,777        |
| Payroll services - Norfolk     | 41,670         | -            | 41,670         | 20,447         |
| Sublet of offices              | 2,281          | -            | 2,281          | 8,112          |
| Trading activity income: other | 11,063         | -            | 11,063         | -              |
|                                | <u>482,540</u> | <u>8,000</u> | <u>490,540</u> | <u>443,336</u> |

**6 Investments**

|                     | Unrestricted | Unrestricted |
|---------------------|--------------|--------------|
|                     | funds        | funds        |
|                     | 2022         | 2021         |
|                     | £            | £            |
| Interest receivable | 209          | 1,060        |
|                     | <u>209</u>   | <u>1,060</u> |

**7 Other income**

|   | Unrestricted | Unrestricted | Total        |
|---|--------------|--------------|--------------|
|   | funds        | funds        |              |
|   | 2022         | 2021         | 2021         |
|   | £            | £            | £            |
| Net gain on disposal of tangible fixed assets | 250          | -            | -            |
| Other income                                  | 627          | 3,401        | 3,401        |
|   | <u>877</u>   | <u>3,401</u> | <u>3,401</u> |

**8 Raising funds**

|  | Unrestricted | Restricted | Total | Unrestricted | Total |
|--|--------------|------------|-------|--------------|-------|
|  | funds        | funds      |       | funds        |       |
|  | 2022         | 2022       | 2022  | 2021         | 2021  |
|  | £            | £          | £     | £            | £     |
|  |              |            |       |              |       |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**8 Raising funds (Continued)**

|   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Trading costs</u>                    |                   |                   |                   |                   |                   |
| Shopmobility                            | 31,258            | -                 | 31,258            | 5,176             | 5,176             |
| Payroll and Supported Accounts Services | 159,930           | 3,041             | 162,971           | 51,607            | 51,607            |
| Provision for bad debt                  | 2,122             | -                 | 2,122             | 248,872           | 248,872           |
| Staff costs                             | 210,759           | 854               | 211,613           | 184,402           | 184,402           |
| Depreciation and impairment             | 720               | -                 | 720               | -                 | -                 |
|   | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
| Trading costs                           | 404,789           | 3,895             | 408,684           | 490,057           | 490,057           |
|   | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
|   | <u>404,789</u>    | <u>3,895</u>      | <u>408,684</u>    | <u>490,057</u>    | <u>490,057</u>    |

**9 Charitable activities**

|   | <b>Information<br/>Advice and<br/>Advocacy</b> | <b>Social<br/>Prescribing</b> | <b>Business<br/>Development</b> | <b>Total</b>      | <b>Total</b>      |
|---|--|-------------------------------|---------------------------------|-------------------|-------------------|
|   | <b>2022</b>                                    | <b>2022</b>                   | <b>2022</b>                     | <b>2022</b>       | <b>2021</b>       |
|   | <b>£</b>                                       | <b>£</b>                      | <b>£</b>                        | <b>£</b>          | <b>£</b>          |
| Staff costs                             | 285,277  | 64,666                        | 102,755                         | 452,698           | 448,223           |
| Depreciation and impairment             | 1,276  | -                             | 984                             | 2,260             | -                 |
| Direct administrative costs             | 17,489   | 1,900                         | 5,233                           | 24,622            | 33,800            |
|   | <u>          </u>                              | <u>          </u>             | <u>          </u>               | <u>          </u> | <u>          </u> |
|   | 304,042  | 66,566                        | 108,972                         | 479,580           | 482,023           |
| Share of support costs (see note 10)    | 134,877  | 22,203                        | 22,802                          | 179,882           | 281,318           |
| Share of governance costs (see note 10) | 30,611   | 3,078                         | 3,162                           | 36,851            | 47,441            |
|   | <u>          </u>                              | <u>          </u>             | <u>          </u>               | <u>          </u> | <u>          </u> |
|   | 469,530  | 91,847                        | 134,936                         | 696,313           | 810,782           |
|   | <u>          </u>                              | <u>          </u>             | <u>          </u>               | <u>          </u> | <u>          </u> |
| <b>Analysis by fund</b>                 |  |                               |                                 |                   |                   |
| Unrestricted funds                      | 404,864  | 89,881                        | 128,153                         | 622,898           | 746,629           |
| Restricted funds                        | 64,666   | 1,966                         | 6,783                           | 73,415            | 64,153            |
|   | <u>          </u>                              | <u>          </u>             | <u>          </u>               | <u>          </u> | <u>          </u> |
|   | 469,530  | 91,847                        | 134,936                         | 696,313           | 810,782           |
|   | <u>          </u>                              | <u>          </u>             | <u>          </u>               | <u>          </u> | <u>          </u> |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**9 Charitable activities**

**(Continued)**

For the year ended 31 March 2021

|  | Information<br>Advice and<br>£ | Social<br>Prescribing<br>£ | Business<br>Developmen<br>£ | COVID-19<br>Response<br>£ | Other<br>Projects<br>£ | Total<br>2021<br>£ |
|--|--------------------------------|----------------------------|-----------------------------|---------------------------|------------------------|--------------------|
| Staff costs                                | 309,035                        | 64,767                     | 59,299                      | 15,122                    | -                      | 448,223            |
| Direct administrative costs                | 21,040                         | 4,590                      | 7,911                       | 254                       | 5                      | 33,800             |
|  | <u>330,075</u>                 | <u>69,357</u>              | <u>67,210</u>               | <u>15,376</u>             | <u>5</u>               | <u>482,023</u>     |
| Share of support costs (see<br>note 10)    | 207,998                        | 38,904                     | 26,905                      | 5,618                     | 1,893                  | 281,318            |
| Share of governance costs<br>(see note 10) | 34,485                         | 6,087                      | 2,794                       | 1,243                     | 2,832                  | 47,441             |
|  | <u>572,558</u>                 | <u>114,348</u>             | <u>96,909</u>               | <u>22,237</u>             | <u>4,730</u>           | <u>810,782</u>     |
| <b>Analysis by fund</b>                    |                                |                            |                             |                           |                        |                    |
| Unrestricted funds                         | 560,370                        | 87,425                     | 87,243                      | 6,861                     | 4,730                  | 746,629            |
| Restricted funds                           | 12,188                         | 26,923                     | 9,666                       | 15,376                    | -                      | 64,153             |
|  | <u>572,558</u>                 | <u>114,348</u>             | <u>96,909</u>               | <u>22,237</u>             | <u>4,730</u>           | <u>810,782</u>     |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**10 Support costs**

|                            | Support costs  | Governance costs | 2022           | Support costs  | Governance costs | 2021           |
|----------------------------|----------------|------------------|----------------|----------------|------------------|----------------|
|                            | £              | £                | £              | £              | £                | £              |
| Staff costs                | 121,544        | -                | 121,544        | 121,815        | 6,766            | 128,581        |
| Depreciation               | 2,737          | -                | 2,737          | 4,459          | -                | 4,459          |
| Premises costs             | 85,271         | -                | 85,271         | 95,960         | -                | 95,960         |
| Administrative costs       | 93,594         | -                | 93,594         | 59,084         | -                | 59,084         |
| Audit fees                 | -              | 6,560            | 6,560          | -              | 8,900            | 8,900          |
| Accountancy                | -              | 12,000           | 12,000         | -              | -                | -              |
| Legal and professional     | -              | 32,399           | 32,399         | -              | 2,311            | 2,311          |
| Office costs               | -              | -                | -              | -              | 27,673           | 27,673         |
| Other administrative costs | -              | -                | -              | -              | 3,241            | 3,241          |
| Bad debt write off         | -              | 524              | 524            | -              | (1,450)          | (1,450)        |
|                            | <u>303,146</u> | <u>51,483</u>    | <u>354,629</u> | <u>281,318</u> | <u>47,441</u>    | <u>328,759</u> |
| Analysed between           |                |                  |                |                |                  |                |
| Trading                    | 123,264        | 14,632           | 137,896        | -              | -                | -              |
| Charitable activities      | 179,882        | 36,851           | 216,733        | 281,318        | 47,441           | 328,759        |
|                            | <u>303,146</u> | <u>51,483</u>    | <u>354,629</u> | <u>281,318</u> | <u>47,441</u>    | <u>328,759</u> |

Governance costs includes payments to the auditors of £6,560 (2021- £8,900) for audit fees.

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The trustees were re-imbursed for expenditure expended on behalf of the charity in the year for travel and support costs. No trustees were re-imbursed for this expenditure in the current year (2020 - three trustees at a cost of £501).

**12 Employees**

The average monthly number of employees during the year was:

|                                 | 2022<br>Number | 2021<br>Number |
|---------------------------------|----------------|----------------|
| Payroll and Supported Accounts  | 4              | 10             |
| SIL Advice                      | 5              | -              |
| Business Support                | 6              | 3              |
| Business Development            | 5              | 4              |
| Information Advice and Advocacy | 14             | 17             |
| Social Prescribing              | 3              | 2              |
| Total                           | <u>37</u>      | <u>36</u>      |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**12 Employees** **(Continued)**

| <b>Employment costs</b> | <b>2022</b>    | <b>2021</b>    |
|-------------------------|----------------|----------------|
|                         | <b>£</b>       | <b>£</b>       |
| Wages and salaries      | 701,230        | 676,384        |
| Social security costs   | 48,724         | 46,839         |
| Other pension costs     | 35,901         | 37,983         |
|                         | <u>785,855</u> | <u>761,206</u> |

There were no employees whose annual remuneration was more than £60,000.

**13 Tangible fixed assets**

|                                    | Tenant's<br>improvements | Fixtures and<br>fittings | Computers     | Total         |
|------------------------------------|--------------------------|--------------------------|---------------|---------------|
|                                    | £                        | £                        | £             | £             |
| <b>Cost</b>                        |                          |                          |               |               |
| At 1 April 2021                    | 51,525                   | 116,474                  | 117,104       | 285,103       |
| Additions                          | -                        | 136                      | 2,684         | 2,820         |
| Disposals                          | (51,525)                 | (105,134)                | (61,026)      | (217,685)     |
| At 31 March 2022                   | <u>-</u>                 | <u>11,476</u>            | <u>58,762</u> | <u>70,238</u> |
| <b>Depreciation and impairment</b> |                          |                          |               |               |
| At 1 April 2021                    | 51,525                   | 115,878                  | 105,165       | 272,568       |
| Depreciation charged in the year   | -                        | 206                      | 5,511         | 5,717         |
| Eliminated in respect of disposals | (51,525)                 | (105,134)                | (61,026)      | (217,685)     |
| At 31 March 2022                   | <u>-</u>                 | <u>10,950</u>            | <u>49,650</u> | <u>60,600</u> |
| <b>Carrying amount</b>             |                          |                          |               |               |
| At 31 March 2022                   | <u>-</u>                 | <u>526</u>               | <u>9,112</u>  | <u>9,638</u>  |
| At 31 March 2021                   | <u>-</u>                 | <u>595</u>               | <u>11,940</u> | <u>12,535</u> |

**14 Debtors**

|   | <b>2022</b>   | <b>2021</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| <b>Amounts falling due within one year:</b> |               |                |
| Trade debtors                               | 53,687        | 71,156         |
| Prepayments and accrued income              | 17,171        | 30,065         |
|   | <u>70,858</u> | <u>101,221</u> |

**NORFOLK COALITION OF DISABLED PEOPLE  
OPERATING AS EQUAL LIVES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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

|                                    | Notes | 2022<br>£      | 2021<br>£      |
|------------------------------------|-------|----------------|----------------|
| Other taxation and social security |       | 41,006         | 32,613         |
| Deferred income                    | 16    | 48,502         | 49,689         |
| Trade creditors                    |       | 8,101          | 19,575         |
| Other creditors                    |       | 6,694          | 255,015        |
| Accruals and deferred income       |       | 51,212         | 39,947         |
|                                    |       | <u>155,515</u> | <u>396,839</u> |

**16 Deferred income**

|                       | 2022<br>£     | 2021<br>£     |
|-----------------------|---------------|---------------|
| Other deferred income | 48,502        | 49,689        |
|                       | <u>48,502</u> | <u>49,689</u> |

Deferred income is included in the financial statements as follows:

|                                     | 2022<br>£     | 2021<br>£     |
|-------------------------------------|---------------|---------------|
| Deferred income is included within: |               |               |
| Current liabilities                 | 48,502        | 49,689        |
|                                     | <u>48,502</u> | <u>49,689</u> |
| Movements in the year:              |               |               |
| Deferred income at 1 April 2021     | 49,689        | 20,100        |
| Released from previous periods      | (49,689)      | (20,100)      |
| Resources deferred in the year      | 48,502        | 49,689        |
|                                     | <u>48,502</u> | <u>49,689</u> |
| Deferred income at 31 March 2022    | 48,502        | 49,689        |
|                                     | <u>48,502</u> | <u>49,689</u> |

Deferred income comprises of the advance receipt of income in respect of both payroll and supported account services and grants towards charitable activities.

**17 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £35,901 (2021 - £37,983).

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**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|   | Movement in funds          |                       |                       |              | Movement in funds          |                       |                       |                             |
|---|----------------------------|-----------------------|-----------------------|--------------|----------------------------|-----------------------|-----------------------|-----------------------------|
|   | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended | Transfers    | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 March 2022 |
|   | £                          | £                     | £                     | £            | £                          | £                     | £                     | £                           |
| Social Prescribing                      | 8,220                      | 18,703                | (26,923)              | -            | -                          | 93,589                | (66,632)              | 26,957                      |
| National Lottery Community Fund         | -                          | 8,008                 | (8,008)               | -            | -                          | -                     | -                     | -                           |
| Suicide Prevention                      | -                          | 12,188                | (12,188)              | -            | -                          | -                     | -                     | -                           |
| NCF - Covid 19 response                 | -                          | 8,000                 | (7,368)               | (632)        | -                          | -                     | -                     | -                           |
| Alan Boswell Group                      | -                          | 3,333                 | (2,666)               | -            | 667                        | -                     | -                     | 667                         |
| The Geoffrey Watling Trust              | -                          | 1,500                 | (1,500)               | -            | -                          | -                     | -                     | -                           |
| NCF - Winter Resilience                 | -                          | 5,000                 | (5,000)               | -            | -                          | -                     | -                     | -                           |
| The Grace Trust                         | -                          | 500                   | (500)                 | -            | -                          | -                     | -                     | -                           |
| Skills For Care - Workforce Development | -                          | -                     | -                     | -            | -                          | 8,000                 | (3,895)               | 4,105                       |
| NCF - Disability Equality Training      | -                          | -                     | -                     | -            | -                          | 6,783                 | (6,783)               | -                           |
|   | <u>8,220</u>               | <u>57,232</u>         | <u>(64,153)</u>       | <u>(632)</u> | <u>667</u>                 | <u>108,372</u>        | <u>(77,310)</u>       | <u>31,729</u>               |

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**18 Restricted funds**

**(Continued)**

Social Prescribing - Funding has been received from Norfolk County Council in relation to Social Prescribing, which is a process of helping to improve health and wellbeing through the connection of people to non-medical sources of support.

Suicide Prevention - Funding has been awarded to the Norfolk Community Advice Network (NCAN) in respect of an accredited advice service to address suicide prevention.

Norfolk Community Foundation- COVID-19 Response - Funds have been received to take on a new staff member to lead on COVID-19 response activities with a focus on increased social contact with members to reduce feelings of loneliness and isolation.

National Lottery Community Fund - COVID-19 Response Funding.

Alan Boswell Group - Funding has been received towards the cost of a development officer.

Funds have been received from The Geoffrey Watling Charity and The Grace Trust towards a transport project.

Norfolk Community Foundation - Funds received in relation to supporting vulnerable people over the winter months.

**NORFOLK COALITION OF DISABLED PEOPLE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                      | Balance at<br>1 April 2020 | Resources<br>expended | Transfers        | Balance at<br>1 April 2021 | Resources<br>expended | Balance at<br>31 March 2022 |
|----------------------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|-----------------------------|
|                      | £                          | £                     | £                | £                          | £                     | £                           |
| Dilapidation Reserve | 45,000                     | (8,558)               | -                | 36,442                     | (32,000)              | 4,442                       |
| Premises Reserve     | 50,000                     | -                     | -                | 50,000                     | -                     | 50,000                      |
| New Projects         | 15,000                     | -                     | -                | 15,000                     | -                     | 15,000                      |
| New Premises         | 200,000                    | -                     | (200,000)        | -                          | -                     | -                           |
| Covid plans          | 15,000                     | -                     | -                | 15,000                     | -                     | 15,000                      |
|                      | <u>325,000</u>             | <u>(8,558)</u>        | <u>(200,000)</u> | <u>116,442</u>             | <u>(32,000)</u>       | <u>84,442</u>               |

The dilapidation reserve relates to funds designated for expected repairs to the existing Charity premises under a dilapidation agreement.

Funds have been designated to a Premises Reserve to cover moving costs and the adaptation of new premises.

A New Projects fund has been created, in particular to cover the Disability Pride event and Shopmobility.

A transfer of £200,000 was made in 2020 to create a new designated fund, New Premises Reserve, towards a possible deposit on the purchase of a commercial property. As this is no longer a consideration the funds were transferred back to the general fund in the year ended 31 March 2021.

Covid Plans reserve, is in respect of funds having been set aside towards the purchase of new computer equipment and IT support to enable staff to 'Work from Home' during the Covid-19 pandemic.

**20 Analysis of net assets between funds**

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2022 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | 9,638                              | -                                | 9,638              | 12,535                             | -                                | 12,535             |
| Current assets/(liabilities)                             | 247,280                            | -                                | 247,280            | 148,409                            | 667                              | 265,518            |
|  | <u>256,918</u>                     | <u>-</u>                         | <u>256,918</u>     | <u>160,944</u>                     | <u>667</u>                       | <u>278,053</u>     |

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FOR THE YEAR ENDED 31 MARCH 2022**

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**21 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

|                        | <b>2022</b>   | <b>2021</b>    |
|------------------------|---------------|----------------|
|                        | <b>£</b>      | <b>£</b>       |
| Aggregate compensation | 52,500        | 138,770        |
|                        | <u>52,500</u> | <u>138,770</u> |

**22 Funds held on behalf of third parties**

The aims of Independent Living Norfolk and Suffolk Independent Living are to assist people in the receipt of payments for services. In running these schemes, the charity receives the payments on behalf of service users and pays out expenditure based upon authorised timesheets and invoices received from the service user. Separate bank accounts in the name of the charity are maintained and the transactions are recorded outside of the charity's main accounts system. Most of the expenditure is in connection of employed carers who are employees of the users and the charity administers the individual payrolls for each employer for which a charge is raised. Due to the timing differences between receipts and payments the charity holds a balance for each of the service users. The income and expenditure in relation to this figure is not that of the charity and therefore it is not reflected in the charity's Statement of Financial Activities, neither are the balances held the charity's and therefore are not included on the balance sheet of the charity. The work of the charity is monitored by Social Services, who also monitor the validity of claims to receive the payments. The balance on any individual service user account is repayable to Social Services on demand.

The movement on the Independent Living Norfolk balances during the year was as follows:

|  | 2022               | 2021               |
|--|--------------------|--------------------|
|  | £                  | £                  |
| Balance at 28 March 2021 / 20 March 2020 | 487,109            | 692,601            |
| Receipts                                 | 2,950,568          | 2,802,806          |
| Service user payments                    | <u>(3,396,538)</u> | <u>(3,008,298)</u> |
| Balance at 27 March 2022 / 28 March 2021 | <u>41,139</u>      | <u>487,109</u>     |

The balance carried forward relates to NHS funded individuals and those holding personal budgets.

The movement on the Suffolk Independent Living balances during the year was as follows:

|  | 2022               | 2021               |
|--|--------------------|--------------------|
|  | £                  | £                  |
| Balance at 21 March 2021 / 22 March 2020 | 4,303,283          | 3,603,411          |
| Receipts                                 | 9,115,827          | 9,222,587          |
| Service user payments                    | <u>(8,764,435)</u> | <u>(8,522,715)</u> |
| Balance at 20 March 2022 / 21 March 2021 | <u>4,654,675</u>   | <u>4,303,283</u>   |

**NORFOLK COALITION OF DISABLED PEOPLE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

| <b>23 Cash generated from operations</b>                          | <b>2022</b>      | <b>2021</b>   |
|---|------------------|---------------|
|   | <b>£</b>         | <b>£</b>      |
| Deficit for the year  | (21,135)         | (269,298)     |
| Adjustments for:  |                  |               |
| Investment income recognised in statement of financial activities | (209)            | (1,060)       |
| Gain on disposal of tangible fixed assets                         | (250)            | -             |
| Depreciation and impairment of tangible fixed assets              | 5,717            | 4,459         |
| Movements in working capital:                                     |                  |               |
| Decrease in debtors   | 30,363           | 48,654        |
| (Decrease)/increase in creditors                                  | (240,137)        | 197,814       |
| (Decrease)/increase in deferred income                            | (1,187)          | 49,689        |
| <b>Cash (absorbed by)/generated from operations</b>               | <b>(226,838)</b> | <b>30,258</b> |
| <b>24 Analysis of changes in net funds</b>                        |                  |               |
| The charity had no debt during the year.                          |                  |               |