

Charity registration number 1044836

DISABILITY RECREATION UNITY MOVEMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DISABILITY RECREATION UNITY MOVEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	Lilian Newman Mel Goman Jean Smith Yvette Denham Gary Armstrong Peter Wilkins Anne McNamara	
Trustees	Mel Goman Lilian Newman	(Chair) (Treasurer)
Manager	Sarah Sullivan	
Charity number	1044836	
Principal address	Parkgate Community Centre Southwold Road Watford Hertfordshire WD24 7DN	
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

DISABILITY RECREATION UNITY MOVEMENT

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DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 Charities Act 2011 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 charitable objects of DRUM are to provide innovative, affordable and practical day services and promote independence and wellbeing for adults with physical and/or sensory disabilities and their carers.

DRUM is a service run by the disabled for the disabled.

DRUM aims to increase independence, confidence, wellbeing and social inclusion.

Objectives for the year

Due to the Covid 19 Pandemic, DRUM's objectives for the year are to keep the centre open, to continue providing face-to-face services to our members safely and within Covid guidelines and restrictions. If the centre needs to close again, due to the pandemic, DRUM will provide the necessary support and on line services to members and carers whilst at home.

Public benefit statement

When deciding on activities and events, the charity's Trustees pay due regard to the Charity Commission's guidance on public benefit.

Activities

DRUM is currently open from 9am-3pm on a Monday, Tuesday, Wednesday, Thursday, Friday, 10am-1pm Saturday

DRUM aims to provide at least two planned activity sessions per day which include tutor-led classes in art, crafts, textiles, ceramics, tai chi and yoga. Sport, drama, dance and creative writing workshops are held periodically and outings, social events and leisure activities are organised regularly.

Volunteers

DRUM is a user-led and voluntary organisation and volunteers play a major role in planning and delivering the services available. All part time staff work additional hours on a voluntary basis.

DRUM works in partnership with many local schools, colleges and groups such as the National Citizen Service, Dragons' Apprentice Challenge and The Prince's Trust, offering young and often disadvantaged young adults work experience placements and community projects.

Many of the young students stay on as regular volunteers.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Huge congratulations to the Team DRUM, who continue to work above and beyond all expectations, especially during another difficult year and Covid pandemic.

Team DRUM were awarded the High Sheriff of Hertfordshire Award in 2021, in recognition for their contribution and services to members and the local community during the pandemic.

Congratulations to Connie, Ellie and Emma, who were presented with the Watford Audentior Young Achievers of the Year Award, in recognition of their services to DRUM during the pandemic.

Team DRUM have also made it through to the finals of the Hertfordshire Care Awards, for their contribution to care in Hertfordshire during the Covid 19 pandemic. Sadly, the award's ceremony was cancelled in December and rescheduled for June 2022, due to a rise in Covid cases at the end of the year....so we will have to wait and see if the DRUM team have won yet another award!

Activities & Services 2021/22

Despite many other local services remaining closed, or continuing to provide their services on line, the DRUM centre has remained open to members throughout the year, providing face-to-face services during the second year of the Covid Pandemic.

Strict Covid restrictions remained in place and DRUM continued to run groups with reduced capacity during the year, to ensure that all social distancing and infection control procedures could be followed safely.

Some services have remained on hold (one-to-one sessions such as massage and reflexology) but planned group sessions have been available twice a day, six days a week. Sessions have included art and crafts, gardening, seated yoga, exercise and dance sessions.

This year, DRUM introduced new music and singing sessions and increased exercise sessions, to help improve member's health and wellbeing, especially those affected by the pandemic. The new activities would also benefit new members joining DRUM, who may not have been able to access any rehabilitation services during the pandemic.

A weekly upper limb rehabilitation group has also been delivered at DRUM, by Occupational Therapists from the NHS West Herts Neurological Outpatients Service, as many of their own community services were cancelled during the pandemic.

Due to the pandemic, DRUM were unable to hold our usual social and fundraising events however, DRUM held Christmas Dinners for small groups in December and members were able to attend the Albans Arena Pantomime.

A new service 'The Grub Club', was introduced in November 2021, new social evenings out at local restaurants for members and carers however, as Covid cases increased just before Christmas, these events were put on hold until next year.

Due to the pandemic, DRUM has been unable to hold any large fundraising events at the centre or in the local community. A Christmas craft shop was set up in the log cabin in November and December, selling DRUM Christmas cards, homemade chutney and art and crafts.

Many of our team, members, their families and friends have continued to support DRUM through various personal fundraisers throughout the year.

Training and Consultations

Despite some Covid restrictions easing Nationally, restrictions have remained in place for Health and Social establishments like DRUM, throughout the past year.

The charity would like to thank the DRUM Team (staff, tutors, committee and volunteers) for their loyalty, hard work and dedication, especially during the past year, which has been extremely difficult for everyone.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Volunteers and Supporters

The Charity would like to thank members, carers and families for their continued support, especially during another difficult year.

The Charity would also like to thank the many people, local businesses, local community groups and individuals who have made grants, donations and/or supported DRUM over the past year:

- Hertfordshire County Council
- The Cream Tea Brigade
- Watford Rotary
- Metro Printing, Watford
- Millpress Print
- Watford Borough Council
- Asda Watford
- Hertfordshire Community Foundation Trust
- Watford Community Housing Trust

This has been another difficult and incredibly challenging year for everyone. The DRUM Team have gone above and beyond all expectations yet again, to secure funding and to continue providing face-to-face services at our centre, despite the challenges of a world-wide pandemic for a second year.

Having an experienced and dedicated team has enabled DRUM to cope extremely well during the past two years.

The Team's high standards and outstanding service has been recognised with many awards over the years. This year, the DRUM Team have been awarded a High Sheriff of Hertfordshire Award, a Watford Audentior Award and the team are through to the finals of the Hertfordshire Care Awards. Huge thanks to Sarah and her team – Connie, Gail, Emma, Kirsty, Ellie, Euan, Kate, Alan, Emma, Kathy, Jane, Sam PT, MJ, Hollie, Lilian, Jean, Lin and Irene. Thank you to Tony Dodd, our bookkeeper, for all your help and support.

Thank you to Hertfordshire County Council, Adult Care Services for their continued support.

Financial review

The total income for the year was £167,064 which was a decrease of £49,137 over the previous year (£216,201). Of that income restricted income was £84,968 (2021: £105,547).

Total expenditure for the year was £164,606 (2021: £141,877), of which £124,772 (2021: £72,246) was paid out of restricted income.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

Risk management

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity. The Trustees have conducted their own review of the major risks to which the charity is exposed and have established systems to mitigate those risks. These risks include damage to reputation, criminal acts, data loss, health and safety, stock market performance, changes in personnel and funding sources.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

COVID-19

Despite the obvious challenges of a world-wide pandemic, for a second year, the DRUM Team have continued to provide face-to-face services to local disabled people and their carers. The DRUM Centre has remained open throughout the year, operating six days a week, with strict Covid procedures in place.

Plans for the future

DRUM are still operating with reduced capacity and under some Covid restrictions but will continue to provide activities and services operating within the guidelines set out by Hertfordshire Adult Care Services.

As restrictions are slowly lifted, DRUM will continue to increase membership numbers, public awareness and funding opportunities.

Structure, governance and management

DRUM was established by a constitution adopted on 15th October 1994 and was registered as a charity, under number 1044836, on 9th March 1995.

The management committee who served during the year were:

Lilian Newman

Mel Goman

Jean Smith

Keith Lovelock

(Resigned 1 November 2021)

Yvette Denham

Gary Armstrong

Peter Wilkins

Anne McNamara

John Castle

(Resigned 31 October 2021)

Co-opted on to the committee – Jeff Cowper and Samantha Bessel

DRUM is a user-led organisation and members of the management committee include disabled service users, carers and volunteers.

The Annual General Meeting is held at the end of the year, when the trustees and committee members are elected.

There are twelve spaces on the DRUM Management Committee and the role of Chair and Vice Chair are held by people with disabilities. There are three Carer representative spaces.

Only two of the management committee are Trustees for Charities Act purposes, these being Mel Goman and Lilian Newman.

The DRUM management committee is supported by a team of five part time staff: a manager, office administrator and three support workers. DRUM employs tutors to run some of the planned activity sessions and staff and volunteers are supported by a team of volunteers.

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

Mel Goman

Trustee

Dated: 6 January 2023



DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees 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).

The law applicable to charities in England and Wales 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 of the charity 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

DISABILITY RECREATION UNITY MOVEMENT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISABILITY RECREATION UNITY MOVEMENT

I report to the trustees on my examination of the financial statements of Disability Recreation Unity Movement (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

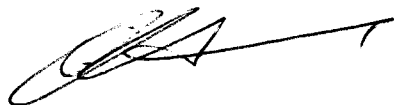
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 9 January 2023

DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Voluntary income including donations and legacies	3	25,601	-	25,601	62,694
Provision of services for the disabled	4	56,269	84,968	141,237	153,465
Investments	5	226	-	226	42
Total income		82,096	84,968	167,064	216,201
<u>Expenditure on:</u>					
Raising funds	6	1,256	-	1,256	876
Charitable activities	7	38,578	124,772	163,350	141,001
Total expenditure		39,834	124,772	164,606	141,877
Net incoming/(outgoing) resources before transfers		42,262	(39,804)	2,458	74,324
Gross transfers between funds		5,412	(5,412)	-	-
Net income/(expenditure) for the year/ Net movement in funds		47,674	(45,216)	2,458	74,324
Fund balances at 1 April 2021		109,634	45,216	154,850	80,526
Fund balances at 31 March 2022		157,308	-	157,308	154,850

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

All income and expenditure derive from continuing activities.

DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Voluntary income including donations and legacies	3	62,694	-	62,694
Provision of services for the disabled	4	47,918	105,547	153,465
Investments	5	42	-	42
Total income		110,654	105,547	216,201
<u>Expenditure on:</u>				
Raising funds	6	876	-	876
Charitable activities	7	68,755	72,246	141,001
Total expenditure		69,631	72,246	141,877
Net incoming/(outgoing) resources before transfers		41,023	33,301	74,324
Gross transfers between funds		(5,836)	5,836	-
Net income/(expenditure) for the year/ Net movement in funds		35,187	39,137	74,324
Fund balances at 1 April 2020		74,447	6,079	80,526
Fund balances at 31 March 2021		109,634	45,216	154,850

DISABILITY RECREATION UNITY MOVEMENT

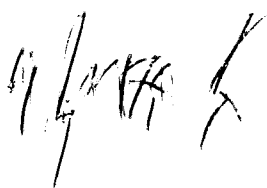
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		5,412		-
Current assets					
Debtors	11	-		7,337	
Cash at bank and in hand		152,646		148,263	
		<u>152,646</u>		<u>155,600</u>	
Creditors: amounts falling due within one year	12	(750)		(750)	
Net current assets			151,896		154,850
Total assets less current liabilities			<u>157,308</u>		<u>154,850</u>
Income funds					
Restricted funds	14		-		45,216
<u>Unrestricted funds</u>					
Designated funds	15	145,000		96,000	
General unrestricted funds		<u>12,308</u>		<u>13,634</u>	
			157,308		109,634
			<u>157,308</u>		<u>154,850</u>

The financial statements were approved by the Trustees on 6 January 2023

Mel Goman
Trustee



DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Disability Recreation Unity Movement is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

1.3 Charitable funds

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

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

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.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT.

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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:

Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% straight line

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.

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.

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

1.12 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.

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.

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Voluntary income including donations and legacies

	2022	2021
	£	£
Donations and gifts	23,401	52,195
Grants receivable	1,750	10,000
Membership fees	450	499
	<u>25,601</u>	<u>62,694</u>

4 Provision of services for the disabled

	2022	2021
	£	£
Attendance income	50,724	23,356
Lunch income	-	336
Grants recieved	84,968	122,947
Transport, trips and activities income	5,545	6,826
	<u>141,237</u>	<u>153,465</u>

Analysis by fund	
Unrestricted funds	56,269
Restricted funds	84,968
	<u>141,237</u>

For the year ended 31 March 2021

Unrestricted funds	47,918
Restricted funds	105,547
	<u>153,465</u>

Performance related grants

Hertfordshire County Council Adult Care Services	83,768	91,077
Hertfordshire Community Foundation	-	10,000
Watford Housing Trust	-	470
HMRC furlough Grant	-	17,400
Watford & Three Rivers Borough Council	-	4,000
Hertfordshire County Council Winter Support Fund	1,200	-
	<u>84,968</u>	<u>122,947</u>

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Rental income	199	-
Interest receivable	27	42
	<u>226</u>	<u>42</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
<u>Community fundraising events and sponsorship</u>		
Staging fundraising events	1,256	876
	<u>1,256</u>	<u>876</u>

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	134,166	112,901
Depreciation and impairment	1,804	-
Premises costs	4,336	3,342
Insurance	798	739
Repairs and maintenance	5,790	9,080
Surplus on disposal of fixed assets	(13,000)	-
Other staff costs	627	627
Tuition costs and class materials	10,793	2,887
Events costs	2,669	233
Catering	4,346	2,319
Office costs	5,357	4,331
Minibus expenses	272	999
Travel and subsistence	2,113	1,674
Legal and professional costs	1,265	960
General costs	1,106	90
Bank charges and other finance costs	158	69
Governance costs	750	750
	<u>163,350</u>	<u>141,001</u>
Analysis by fund		
Unrestricted funds	38,578	
Restricted funds	124,772	
	<u>163,350</u>	
For the year ended 31 March 2021		
Unrestricted funds		68,755
Restricted funds		72,246
		<u>141,001</u>

Governance costs comprise fees paid to the independent examiners of £750 (2021: £750).

8 Trustees

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

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management and administration	2	2
Support workers	4	3
	<u>6</u>	<u>5</u>

Employment costs

	2022 £	2021 £
Wages and salaries	125,189	106,529
Social security costs	6,482	4,205
Other pension costs	2,495	2,167
	<u>134,166</u>	<u>112,901</u>

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

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	-	6,000	6,000
Additions	7,216	-	7,216
Disposals	-	(6,000)	(6,000)
At 31 March 2022	<u>7,216</u>	<u>-</u>	<u>7,216</u>
Depreciation and impairment			
At 1 April 2021	-	6,000	6,000
Depreciation charged in the year	1,804	-	1,804
Eliminated in respect of disposals	-	(6,000)	(6,000)
At 31 March 2022	<u>1,804</u>	<u>-</u>	<u>1,804</u>
Carrying amount			
At 31 March 2022	<u>5,412</u>	<u>-</u>	<u>5,412</u>

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	-	121
Prepayments and accrued income	-	7,216
	<u>-</u>	<u>7,337</u>
	<u>-</u>	<u>7,337</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	750	750
	<u>750</u>	<u>750</u>

13 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 £2,495 (2021 - £2,167).

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 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:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Salaries fund	-	51,341	(51,341)	-	-	52,368	(52,368)	-	-	-
Hertfordshire Community Foundation	-	10,000	(1,951)	-	8,049	-	(8,049)	-	-	-
Hertfordshire County Council Winter Support Fund	-	-	-	-	-	1,200	(1,200)	-	-	-
Parkgate Community Centre	6,079	470	(12,385)	5,836	-	-	-	-	-	-
Watford & Three Rivers Council	-	4,000	(4,000)	-	-	-	-	-	-	-
Hertfordshire County Council Covid Grant	-	-	-	-	-	9,900	(9,900)	-	-	-
Hertfordshire County Council Covid Grant	-	836	(836)	-	-	-	-	-	-	-
Log Cabin Fund	-	15,000	(1,067)	-	13,933	-	(8,521)	(5,412)	-	-
Hertfordshire County Council	-	23,900	(666)	-	23,234	21,500	(44,734)	-	-	-
	6,079	105,547	(72,246)	5,836	45,216	84,968	(124,772)	(5,412)	-	-

Salaries fund is funding received to support the payment of employment costs.

Parkgate Community Centre is a fund set up to run the Community Centre. All income and expenditure related to the Centre passes through this fund.

The Log Cabin Fund is to support the purchase and installation of a log cabin.

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 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 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Contingency Reserve	55,000	-	55,000	40,000	95,000
Building maintenance & repair	-	-	-	20,000	20,000
Staff costs and Training	15,000	-	15,000	(15,000)	-
Marketing Equipment	1,000	-	1,000	(1,000)	-
New Office Equipment	2,000	-	2,000	(2,000)	-
Covid Recovery & Additional Salaries	-	23,000	23,000	7,000	30,000
	<u>73,000</u>	<u>23,000</u>	<u>96,000</u>	<u>49,000</u>	<u>145,000</u>

The contingency reserve represents funds set aside to meet the cost of running the service for a year in the event of ceased funding including the cost of staffing, trips and activities, class materials and general running expenses of the centre and the minibus.

The Staff costs and Training fund is to meet the future costs of training and related staff costs. The Marketing and New Office Equipment funds are to provide for future equipment needs.

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,412	-	5,412	-	-	-
Current assets/ (liabilities)	151,896	-	151,896	109,634	45,216	154,850
	<u>157,308</u>	<u>-</u>	<u>157,308</u>	<u>109,634</u>	<u>45,216</u>	<u>154,850</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).