

Charity registration number 1044836

**DISABILITY RECREATION UNITY MOVEMENT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# DISABILITY RECREATION UNITY MOVEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Lilian Newman  
Mel Goman  
Jean Smith  
Yvette Denham  
Gary Armstrong  
Peter Wilkins  
Anne McNamara  
Hugh Slevin  
Roger Holland  
Jeffrey Cowper  
Samantha Bessell

**Officers**

Mel Goman (Chair)  
Lilian Newman (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

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# **DISABILITY RECREATION UNITY MOVEMENT**

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# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

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, as a social care provider, DRUM has still been operating with Covid restrictions and infection control measures in place. 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.

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.

#### **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.

Huge congratulations to Team DRUM, winners of the Hertfordshire Care Awards!

# DISABILITY RECREATION UNITY MOVEMENT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### Activities & Services 2022/23

The DRUM centre has remained open to members throughout the year, providing face-to-face services during the third year of the Covid Pandemic.

Covid restrictions and infection control measures have remained in place and DRUM continued to run groups with some 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, five days a week. Sessions have included art and crafts, gardening, seated yoga, exercise, music and singing and dance sessions.

As Covid restrictions are slowly being lifted, DRUM has been able to increase capacity in early 2023 and hope to return to some normality as the year goes on.

### Training and Consultations

Staff training is reviewed annually.

Despite 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.

### 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
- Watford Borough Council
- Asda Watford
- Hertfordshire Community Foundation 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 third 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 the 'Contribution to Care' at 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.

# **DISABILITY RECREATION UNITY MOVEMENT**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Financial review**

The total income for the year was £224,582 which was an increase of £57,518 over the previous year (£167,064). Of that income restricted income was £140,687 (2022: £84,968 ).

Total expenditure for the year was £185,480 (2022: £164,606), of which £140,687 (2022: £124,772) 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.

### **COVID-19**

Despite the obvious challenges of a world-wide pandemic, for a third 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

Yvette Denham

Gary Armstrong

Peter Wilkins

Anne McNamara

Hugh Slevin

Roger Holland

Jeffrey Cowper

Samantha Bessell

(Appointed 28 February 2023)

(Appointed 28 February 2023)

(Appointed 28 February 2023)

(Appointed 28 February 2023)

# DISABILITY RECREATION UNITY MOVEMENT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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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.

The DRUM management committee is supported by a team of six 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: 18 January 2024

# **DISABILITY RECREATION UNITY MOVEMENT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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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

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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 2023.

#### **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: 18 January 2024

# DISABILITY RECREATION UNITY MOVEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Voluntary income including donations and legacies	3	18,785	-	18,785	25,601
Provision of services for the disabled	4	63,573	140,687	204,260	141,237
Investments	5	1,537	-	1,537	226
<b>Total income</b>		<b>83,895</b>	<b>140,687</b>	<b>224,582</b>	<b>167,064</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	1,128	-	1,128	1,256
Charitable activities	7	43,665	140,687	184,352	163,350
<b>Total expenditure</b>		<b>44,793</b>	<b>140,687</b>	<b>185,480</b>	<b>164,606</b>
<b>Net income for the year/ Net movement in funds</b>		<b>39,102</b>	<b>-</b>	<b>39,102</b>	<b>2,458</b>
Fund balances at 1 April 2022		157,308	-	157,308	154,850
<b>Fund balances at 31 March 2023</b>		<b>196,410</b>	<b>-</b>	<b>196,410</b>	<b>157,308</b>

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 2023

Prior financial year

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

# DISABILITY RECREATION UNITY MOVEMENT

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,608		5,412
<b>Current assets</b>					
Debtors	12	477		-	
Cash at bank and in hand		193,109		152,646	
		193,586		152,646	
<b>Creditors: amounts falling due within one year</b>	13	(784)		(750)	
Net current assets			192,802		151,896
<b>Total assets less current liabilities</b>			196,410		157,308
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	16	145,000		145,000	
General unrestricted funds		51,410		12,308	
			196,410		157,308
			196,410		157,308

The financial statements were approved by the Trustees on 18 January 2024

Mel Goman  
Trustee

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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. 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.

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 2023

### 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
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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.

##### **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.

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### ***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.

### 3 Voluntary income including donations and legacies

	2023	2022
	£	£
Donations and gifts	18,205	23,401
Grants receivable	-	1,750
Membership fees	580	450
	<u>18,785</u>	<u>25,601</u>

# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Provision of services for the disabled

	2023 £	2022 £
Attendance income	55,336	50,724
Grants recieved	141,187	84,968
Transport, trips and activities income	7,737	5,545
	<u>204,260</u>	<u>141,237</u>
Analysis by fund		
Unrestricted funds	63,573	56,269
Restricted funds	140,687	84,968
	<u>204,260</u>	<u>141,237</u>
<b>Performance related grants</b>		
Hertfordshire County Council Adult Care Services	140,687	83,768
Hertfordshire County Council Winter Support Fund	-	1,200
Hertfordshire County Council	500	-
	<u>141,187</u>	<u>84,968</u>

### 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	130	199
Interest receivable	1,407	27
	<u>1,537</u>	<u>226</u>

### 6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Community fundraising, events and sponsorship		
Staging fundraising events	1,128	1,256
	<u>1,128</u>	<u>1,256</u>



# DISABILITY RECREATION UNITY MOVEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

	2023 £	2022 £
Staff costs	137,180	134,166
Depreciation and impairment	1,804	1,804
Premises costs	11,734	4,336
Insurance	1,015	798
Repairs and maintenance	-	5,790
Surplus on disposal of fixed assets	-	(13,000)
Other staff costs	637	627
Tuition costs and class materials	12,683	10,793
Events costs	4,398	2,669
Catering	5,756	4,346
Office costs	5,282	5,357
Minibus expenses	-	272
Travel and subsistence	1,650	2,113
Legal and professional costs	1,080	1,265
General costs	201	1,106
Bank charges and other finance costs	152	158
Governance costs	780	750
	<u>184,352</u>	<u>163,350</u>
<b>Analysis by fund</b>		
Unrestricted funds	43,665	38,578
Restricted funds	140,687	124,772
	<u>184,352</u>	<u>163,350</u>

Governance costs comprise fees paid to the independent examiners of £780 (2022: £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 2023

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	2	2
Support workers	5	4
	<u>7</u>	<u>6</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	128,498	125,189
Social security costs	5,991	6,482
Other pension costs	2,691	2,495
	<u>137,180</u>	<u>134,166</u>

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

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2022	7,216
At 31 March 2023	<u>7,216</u>
<b>Depreciation and impairment</b>	
At 1 April 2022	1,804
Depreciation charged in the year	1,804
At 31 March 2023	<u>3,608</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>3,608</u>
At 31 March 2022	<u>5,412</u>

## DISABILITY RECREATION UNITY MOVEMENT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	477	-
	<u>477</u>	<u>-</u>

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	34	-
Accruals and deferred income	750	750
	<u>784</u>	<u>750</u>

#### 14 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 £2,691 (2022 - £2,495).

**DISABILITY RECREATION UNITY MOVEMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15 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 2021 £	Movement in funds		Transfers £	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
Salaries fund	-	52,368	(52,368)	-	-	140,687	(140,687)	-
Hertfordshire Community Foundation	8,049	-	(8,049)	-	-	-	-	-
Hertfordshire County Council Winter Support Fund	-	1,200	(1,200)	-	-	-	-	-
Hertfordshire County Council Covid Grant	-	9,900	(9,900)	-	-	-	-	-
Log Cabin Fund	13,933	-	(8,521)	(5,412)	-	-	-	-
Hertfordshire County Council	23,234	21,500	(44,734)	-	-	-	-	-
	<u>45,216</u>	<u>84,968</u>	<u>(124,772)</u>	<u>(5,412)</u>	<u>-</u>	<u>140,687</u>	<u>(140,687)</u>	<u>-</u>

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 2023**

### 16 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 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Contingency Reserve	55,000	40,000	95,000	-	95,000
Building maintenance & repair	-	20,000	20,000	-	20,000
Staff costs and Training	15,000	(15,000)	-	-	-
Marketing Equipment	1,000	(1,000)	-	-	-
New Office Equipment	2,000	(2,000)	-	-	-
Covid Recovery & Additional Salaries	23,000	7,000	30,000	-	30,000
	<u>96,000</u>	<u>49,000</u>	<u>145,000</u>	<u>-</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.

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

