

Charity registration number 1044836

**DISABILITY RECREATION UNITY MOVEMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

DISABILITY RECREATION UNITY MOVEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

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

DISABILITY RECREATION UNITY MOVEMENT

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DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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. The management committee is made up of disabled members and unpaid carers, with one health care professional.

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, yoga, singing, dance and gardening.

Regular outings, social events and leisure activities are also 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 staff work additional hours on a voluntary basis.

DRUM works in partnership with many local schools and colleges providing young adults with work experience placements and community projects.

Achievements and performance

Another successful year for DRUM.

Activities & Services 2023/24

In addition to the normal day activities and services, delivered throughout the past year, our members and their families have enjoyed the following social events:-

King Charles Coronation Party

Day trips to Southend-on-Sea, Clacton-On-Sea and a Canal Boat Trip

Sing for your Supper, DRUM Choir event and Karaoke night

Open Day & Christmas Craft Sale. DRUM Christmas Cards were designed by member's Roger Holland and Samantha Bessell

Christmas meal at the Blue Check Restaurant

Christmas Lunch at DRUM

Peter Pan Pantomime, Albans Arena

Lunches at the Tudor Arms Pub and Lahore Restaurant

Quiz Night at DRUM

Trip to the cinema to see Wonka and breakfast and lunch at the Cassio Lounge in Watford Town Centre.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Training and Consultations

Staff training is usually funded and provided by Hertfordshire Adult Care Services. Training is reviewed annually.

Volunteers and Supporters

The Charity would like to thank members, carers and families for their continued support.

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
- Hertfordshire Community Foundation Trust
- Metro Printing, Watford
- Watford Accordion Band
- Away from the Numbers, Stuart Deabil
- Stuart Sidders
- Connor Toomey, Great North Run
- Watford Phoenix Choir

As always, the DRUM Team have gone above and beyond all expectations.

Huge thanks to Sarah and her team – Connie, Gail, Emma, Ellie, Euan, Kate, Alan, Emma, Kathy, Jane, Sam PT, MJ, Jean, and Lin. Thank you to Tony Dodd, our bookkeeper, for all your help and support.

Thank you to Hertfordshire County Council, Adult Care Services and Hertfordshire Community Foundation Trust for their continued support.

Our condolences to the families of long standing supporter Malcolm Jones and Frank Hopker, Kate's beloved husband, who passed away.

Financial review

The total income for the year was £242,993 which was an increase of £18,444 over the previous year (£224,582). Of that income restricted income was £135,831 (2023: £140,687).

Total expenditure for the year was £201,714 (2023: £185,480), of which £135,831 (2023: £140,687) 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.

Plans for the future

Over the next twelve months, subject to the boiler being replaced by HCC, DRUM will carry out further refurbishment at the centre, to include updating toilet facilities, a new kitchen and restoring the parquet flooring.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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.

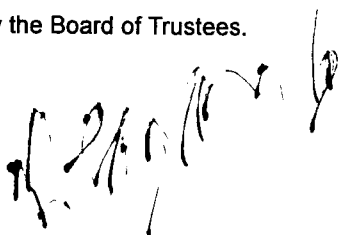
The DRUM management committee is supported by a team of seven staff: a manager, office administrator, Support Co-ordinator and three support workers.
DRUM employs tutors to run some of the planned activity sessions and staff and volunteers are supported by a team of volunteers.

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

Mel Goman

Trustee

Dated: 16 January 2025



DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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: 17 January 2025

DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 16,212 | - | 16,212 | 18,785 | - | 18,785 |
| Charitable activities | 4 | 84,586 | 135,831 | 220,417 | 63,573 | 140,687 | 204,260 |
| Investments | 5 | 6,364 | - | 6,364 | 1,537 | - | 1,537 |
| Total income | | <u>107,162</u> | <u>135,831</u> | <u>242,993</u> | <u>83,895</u> | <u>140,687</u> | <u>224,582</u> |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 2,224 | - | 2,224 | 1,128 | - | 1,128 |
| Charitable activities | 7 | 63,659 | 135,831 | 199,490 | 43,665 | 140,687 | 184,352 |
| Total expenditure | | <u>65,883</u> | <u>135,831</u> | <u>201,714</u> | <u>44,793</u> | <u>140,687</u> | <u>185,480</u> |
| Net income and movement in funds | | 41,279 | - | 41,279 | 39,102 | - | 39,102 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2023 | | 196,410 | - | 196,410 | 157,308 | - | 157,308 |
| Fund balances at 31 March 2024 | | <u>237,689</u> | <u>-</u> | <u>237,689</u> | <u>196,410</u> | <u>-</u> | <u>196,410</u> |

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

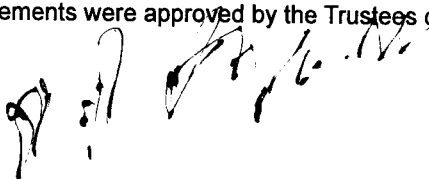
BALANCE SHEET

AS AT 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,804 | | 3,608 |
| Current assets | | | | | |
| Debtors | 13 | 35 | | 477 | |
| Cash at bank and in hand | | 241,846 | | 193,109 | |
| | | 241,881 | | 193,586 | |
| Creditors: amounts falling due within one year | 14 | (5,996) | | (784) | |
| Net current assets | | | 235,885 | | 192,802 |
| Total assets less current liabilities | | | 237,689 | | 196,410 |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 17 | 145,000 | | 145,000 | |
| General unrestricted funds | | 92,689 | | 51,410 | |
| | | | 237,689 | | 196,410 |
| | | | 237,689 | | 196,410 |

The financial statements were approved by the Trustees on 16 January 2025

Mel Goman
Trustee



DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 |
|--------------------------------|-------------------|

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 2024

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

| | 2024 | 2023 |
|---------------------|---------------|---------------|
| | £ | £ |
| Donations and gifts | 15,722 | 18,205 |
| Membership fees | 490 | 580 |
| | <u>16,212</u> | <u>18,785</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Provision of services for the disabled

| | 2024 | 2023 |
|--|----------------|----------------|
| | £ | £ |
| Attendance income | 76,233 | 55,336 |
| Grants recieved | 136,331 | 141,187 |
| Transport, trips and activities income | 7,853 | 7,737 |
| | <u>220,417</u> | <u>204,260</u> |
| Analysis by fund | | |
| Unrestricted funds | 84,586 | 63,573 |
| Restricted funds | 135,831 | 140,687 |
| | <u>220,417</u> | <u>204,260</u> |
| Performance related grants | | |
| Hertfordshire County Council Adult Care Services | 135,831 | 140,687 |
| Hertfordshire County Council | 500 | 500 |
| | <u>136,331</u> | <u>141,187</u> |

5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|---------------------------------|---------------------------------|
| Rental income | 597 | 130 |
| Interest receivable | 5,767 | 1,407 |
| | <u>6,364</u> | <u>1,537</u> |

6 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--|---------------------------------|---------------------------------|
| Community fundraising, events and sponsorship | | |
| Staging fundraising events | 2,224 | 1,128 |
| | <u>2,224</u> | <u>1,128</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

| | 2024 £ | 2023 £ |
|--------------------------------------|----------------|----------------|
| Staff costs | 147,758 | 137,180 |
| Depreciation and impairment | 1,804 | 1,804 |
| Premises costs | 12,685 | 11,734 |
| Insurance | 1,933 | 1,015 |
| Other staff costs | 627 | 637 |
| Tuition costs and class materials | 12,419 | 12,683 |
| Events costs | 5,921 | 4,398 |
| Catering | 6,573 | 5,756 |
| Office costs | 4,815 | 5,282 |
| Travel and subsistence | 2,390 | 1,650 |
| Legal and professional costs | 1,080 | 1,080 |
| General costs | 381 | 201 |
| Bank charges and other finance costs | 144 | 152 |
| Governance costs | 960 | 780 |
| | <u>199,490</u> | <u>184,352</u> |
| Analysis by fund | | |
| Unrestricted funds | 63,659 | 43,665 |
| Restricted funds | 135,831 | 140,687 |
| | <u>199,490</u> | <u>184,352</u> |

Governance costs comprise fees paid to the independent examiners of £960 (2023: £780).

8 Net movement in funds

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Depreciation of owned tangible fixed assets | <u>1,804</u> | <u>1,804</u> |

9 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 2024

10 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|-------------------------------|----------------|----------------|
| Management and administration | 2 | 2 |
| Support workers | 5 | 5 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2024 £ | 2023 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 138,838 | 128,498 |
| Social security costs | 6,030 | 5,991 |
| Other pension costs | 2,890 | 2,691 |
| | <u>147,758</u> | <u>137,180</u> |

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

| | Fixtures, fittings & equipment £ |
|------------------------------------|---|
| Cost | |
| At 1 April 2023 | <u>7,216</u> |
| At 31 March 2024 | <u>7,216</u> |
| Depreciation and impairment | |
| At 1 April 2023 | <u>3,608</u> |
| Depreciation charged in the year | 1,804 |
| At 31 March 2024 | <u>5,412</u> |
| Carrying amount | |
| At 31 March 2024 | <u>1,804</u> |
| At 31 March 2023 | <u>3,608</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors

| | 2024 £ | 2023 £ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | 35 | 477 |

14 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------|-----------|-----------|
| Other creditors | 5,246 | 34 |
| Accruals and deferred income | 750 | 750 |
| | 5,996 | 784 |

15 Retirement benefit schemes

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | 2,890 | 2,691 |

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.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
|----------------|-------------------------|----------------------------|----------------------------|--------------------------|
| Salaries fund | - | 135,831 | (135,831) | - |
| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | At 31 March 2023 £ |
| Salaries fund | - | 140,687 | (140,687) | - |

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

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | Balance at 1 April 2022 | Movement in funds Incoming resources | Balance at 1 April 2023 | Movement in funds Incoming resources | Balance at 31 March 2024 |
|--------------------------------------|----------------------------|---|----------------------------|---|-----------------------------|
| | £ | £ | £ | £ | £ |
| Contingency Reserve | 95,000 | - | 95,000 | - | 95,000 |
| Building maintenance & repair | 20,000 | - | 20,000 | - | 20,000 |
| Covid Recovery & Additional Salaries | 30,000 | - | 30,000 | - | 30,000 |
| | <u>145,000</u> | <u>-</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.

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).