

Charity registration number 1044836 (England and Wales)

**DISABILITY RECREATION UNITY MOVEMENT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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!

Congratulations to Sarah and her team who made it through to the finals of the BBC Three Counties 'Make a Difference Awards'.

The awards recognise individuals and groups who make life better for people in their local communities.

Out of hundreds of entries in each of the eight categories, DRUM made it through to the final four in the Community Champions category.

Congratulations to our Choir, who performed at the Hertfordshire County Council Voluntary Sector Conference.

Congratulations to Connie and Greg on the birth of their son Ernie, on 29th December....and also Nanny Sarah!

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Activities & Services 2024/25

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

Day Trip to Leigh-On-Sea
DRUM Choir & Karaoke Night
Canal Boat Trip
Quiz Nights at DRUM
DRUM Open Day and Art Exhibition
Angela & Pete Wilkins Golden Wedding Anniversary Lunch
DRUM's 30th Anniversary Afternoon Tea
DRUM's 30th Anniversary Dinner and Dance
Halloween Party
DRUM Christmas Fair
Cinema Trip 'Wicked' and lunch at Nandos
Christmas Dinner at the Metropolitan Sport and Social Club
Christmas Pantomime, Albans Arena
'Proud Watford' Art Exhibition, January 2025
HertsHelp and Age UK talk to members and carers
Choir recording at Sanctuary Studios, Watford

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
- Andre O'Brien, Metro Printing
- Stuart Sidders and Just Friends
- Watford Accordion Band
- Max Goman
- Stuart Deabill

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

Huge thanks to Sarah and her team – Connie, Gail, Emma, Ellie, Euan, Billy, 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 members Joan Morris and Pamela Lamford, who passed away.

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The total income for the year was £272,460 which was an increase of £29,468 over the previous year (£242,992). Of that, restricted income was £144,212 (2024: £135,831).

Total expenditure for the year was £218,831 (2024: £201,713), of which £144,212 (2024: £135,831) 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

Now that the boiler has finally replaced, funded by HCC, DRUM will carry out further refurbishment at the centre, to include updating toilet facilities, a new kitchen and restoring the parquet flooring, over the next 12-18 months.

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

DISABILITY RECREATION UNITY MOVEMENT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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: 1 December 2025

DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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
1 December 2025

DISABILITY RECREATION UNITY MOVEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 26,258 | - | 26,258 | 9,641 | - | 9,641 |
| Charitable activities | 4 | 88,884 | 144,212 | 233,096 | 84,586 | 135,831 | 220,417 |
| Other fundraising activities | 5 | 5,267 | - | 5,267 | 6,570 | - | 6,570 |
| Investments | 6 | 7,839 | - | 7,839 | 6,364 | - | 6,364 |
| Total income | | 128,248 | 144,212 | 272,460 | 107,161 | 135,831 | 242,992 |
| Expenditure on: | | | | | | | |
| Raising funds | 7 | 4,024 | - | 4,024 | 2,224 | - | 2,224 |
| Charitable activities | 8 | 70,595 | 144,212 | 214,807 | 63,658 | 135,831 | 199,489 |
| Total expenditure | | 74,619 | 144,212 | 218,831 | 65,882 | 135,831 | 201,713 |
| Net income and movement in funds | | 53,629 | - | 53,629 | 41,279 | - | 41,279 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 237,689 | - | 237,689 | 196,410 | - | 196,410 |
| Fund balances at 31 March 2025 | | 291,318 | - | 291,318 | 237,689 | - | 237,689 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

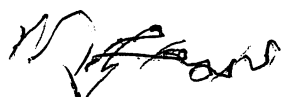
DISABILITY RECREATION UNITY MOVEMENT

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | - | | 1,804 |
| Current assets | | | | | |
| Debtors | 14 | 15,234 | | 35 | |
| Cash at bank and in hand | | 278,437 | | 241,846 | |
| | | <u>293,671</u> | | <u>241,881</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(2,353)</u> | | <u>(5,996)</u> | |
| Net current assets | | | 291,318 | | 235,885 |
| Total assets less current liabilities | | | <u>291,318</u> | | <u>237,689</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | 18 | | 291,318 | | 237,689 |
| | | | <u>291,318</u> | | <u>237,689</u> |

The financial statements were approved by the trustees on 1 December 2025



Mel Goman
Trustee

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

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 2025

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 2025

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 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 20,708 | 9,151 |
| Legacies | 5,000 | - |
| Membership fees | 550 | 490 |
| | <u>26,258</u> | <u>9,641</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|----------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Charitable activities | | | | | | |
| Services provided under contract | 79,667 | - | 79,667 | 76,233 | - | 76,233 |
| Performance related grants | 500 | 144,212 | 144,712 | 500 | 135,831 | 136,331 |
| Ancillary trading income | 8,717 | - | 8,717 | 7,853 | - | 7,853 |
| | <u>88,884</u> | <u>144,212</u> | <u>233,096</u> | <u>84,586</u> | <u>135,831</u> | <u>220,417</u> |

Performance related grants analysis

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Hertfordshire County Council Adult Care Services | 144,212 | 135,831 |
| Hertfordshire County Council | 500 | 500 |
| | <u>144,712</u> | <u>136,331</u> |

5 Income from other fundraising activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------|------------------------------------|------------------------------------|
| Fundraising events | <u>5,267</u> | <u>6,570</u> |

6 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Rental income | 227 | 597 |
| Interest receivable | 7,612 | 5,767 |
| | <u>7,839</u> | <u>6,364</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--|------------------------------------|------------------------------------|
| Community fundraising, events and sponsorship | | |
| Staging fundraising events | 4,024 | 2,224 |

8 Charitable activities

| | 2025 £ | 2024 £ |
|--------------------------------------|----------------|----------------|
| Staff costs | 163,729 | 147,758 |
| Depreciation and impairment | 1,804 | 1,804 |
| Premises costs | 10,315 | 12,684 |
| Insurance | 2,043 | 1,933 |
| Other staff costs | 627 | 627 |
| Tuition costs and class materials | 11,151 | 12,419 |
| Events costs | 7,910 | 5,921 |
| Catering | 6,365 | 6,573 |
| Office costs | 5,673 | 4,815 |
| Travel and subsistence | 2,737 | 2,390 |
| Legal and professional costs | 1,080 | 1,080 |
| General costs | 164 | 381 |
| Bank charges and other finance costs | 99 | 144 |
| Governance costs | 1,110 | 960 |
| | <u>214,807</u> | <u>199,489</u> |
| Analysis by fund | | |
| Unrestricted funds | 70,595 | 63,658 |
| Restricted funds | 144,212 | 135,831 |
| | <u>214,807</u> | <u>199,489</u> |

9 Net movement in funds

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,110 | 960 |
| Depreciation of owned tangible fixed assets | 1,804 | 1,804 |

10 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 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|-------------------------------|----------------|----------------|
| Management and administration | 2 | 2 |
| Support workers | 5 | 5 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 152,343 | 138,838 |
| Social security costs | 7,991 | 6,030 |
| Other pension costs | 3,395 | 2,890 |
| | <u>163,729</u> | <u>147,758</u> |

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

12 Taxation

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

13 Tangible fixed assets

| | Fixtures, fittings & equipment £ |
|------------------------------------|---|
| Cost | |
| At 1 April 2024 | <u>7,216</u> |
| At 31 March 2025 | <u>7,216</u> |
| Depreciation and impairment | |
| At 1 April 2024 | 5,412 |
| Depreciation charged in the year | <u>1,804</u> |
| At 31 March 2025 | <u>7,216</u> |
| Carrying amount | |
| At 31 March 2025 | <u>-</u> |
| At 31 March 2024 | <u>1,804</u> |

DISABILITY RECREATION UNITY MOVEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors

| | 2025 £ | 2024 £ |
|---|---------------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | 3,949 | 35 |
| Prepayments and accrued income | 11,285 | - |
| | <u>15,234</u> | <u>35</u> |

15 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|--------------|--------------|
| Other creditors | 860 | 5,246 |
| Accruals and deferred income | 1,493 | 750 |
| | <u>2,353</u> | <u>5,996</u> |

16 Retirement benefit schemes

| Defined contribution schemes | 2025 £ | 2024 £ |
|---|--------------|--------------|
| Charge to profit or loss in respect of defined contribution schemes | <u>3,395</u> | <u>2,890</u> |

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.

17 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 2024 £ | Incoming resources £ | Resources expended £ | At 31 March 2025 £ |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| Salaries fund | - | 144,212 | (144,212) | - |
| | <u>-</u> | <u>144,212</u> | <u>(144,212)</u> | <u>-</u> |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
| Salaries fund | - | 135,831 | (135,831) | - |
| | <u>-</u> | <u>135,831</u> | <u>(135,831)</u> | <u>-</u> |

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 2025

18 Unrestricted 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.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|---|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Contingency Reserve | 95,000 | - | - | 35,000 | 130,000 |
| Emergency Building Repairs | 20,000 | - | - | (10,000) | 10,000 |
| Additional Staff Salaries | - | - | - | 10,000 | 10,000 |
| Emergency Fund (Closure/Covid/Infection) | 30,000 | - | - | (20,000) | 10,000 |
| General funds | 92,689 | 128,248 | (74,619) | (15,000) | 131,318 |
| | <u>237,689</u> | <u>128,248</u> | <u>(74,619)</u> | <u>-</u> | <u>291,318</u> |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
| Contingency Reserve | 95,000 | - | - | - | 95,000 |
| Emergency Building Repairs | 20,000 | - | - | - | 20,000 |
| Emergency Fund (Closure/Covid/Infection) | 30,000 | - | - | - | 30,000 |
| General funds | 51,410 | 107,161 | (65,882) | - | 92,689 |
| | <u>196,410</u> | <u>107,161</u> | <u>(65,882)</u> | <u>-</u> | <u>237,689</u> |

The Contingency Reserve fund has been 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 Emergency Building Repairs fund is to meet the costs of emergency repair costs to the premises.

The Additional Salaries fund has been set aside to cover the costs of additional salaries to deliver activities.

The Emergency Closure/Covid/Infection fund is to meet the costs of closure or interruption due to a Covid or Infection outbreak.

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).