

Charity registration number 1108208

Company registration number 05341966 (England and Wales)

ACCESSIBILITY POWYS LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



ACCESSIBILITY POWYS LTD

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ACCESSIBILITY POWYS LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The Charity's objectives are to relieve the needs of disabled people, in particular, but not exclusively, through the provision of information, training and advice. Accessibility Powys does this through casework and advocacy, facilitation of disabled people's Access Groups and through its digital inclusion project. Support, information, training and advice may be offered to disabled people and their families and to the businesses and organisations that work with and/or provide services to them.

Objectives, strategies and activities

In this Financial Period, Accessibility Powys ("the Charity") continued to adapt and develop in response to the needs of disabled people, including those continuing to arise from Covid 19 pandemic and the cost of living crisis.

Powys County Council was working within its business continuity plan through the financial period which also had a profound impact on services available to disabled people.

The housing support grant from Powys County Council, alongside the final year of National lottery funding has enabled the charity's digital inclusion project to develop. The close partnership with Powys Libraries Service has enabled us together to offer a device loan scheme with devices suitable for those with extra accessibility needs. Together we utilize gifting of both data and devices supported by the Good Things Foundation. Our support not only includes the provision of data but assistance with Connectivity in the home and alternative solutions. Most who are new to technology or have access needs require the ongoing help and support to get online. The majority of other services offer telephone support only still post pandemic, the library can now provide this support face to face for those who can access their local library, however for most vulnerable in our society, who cannot get out into their communities we are one of very few organizations that offer this support on an outreach basis to people in their own homes.

Powys Libraries secured a UK CRF project to enhance our offer and develop local digital hubs, we are delivery partners in this work which is an excellent example of the partnership work we enable through our agreement. These hubs will enhance our digital inclusion project providing some sustainability.

We thank the national lottery for enabling this work to take off and the libraries service for working with us to make digital inclusion matter. The National Lottery funding is finishing at the end of this financial period.

Shared prosperity funding has been awarded to P.C.C to continue their developments in the short term.

We have worked to develop our external offer and have been Commissioned by Glynneath training centre to deliver to expert sessions. This is an area we are looking to develop in future years.

A social value development fund grant administered by PAVO, enabled us to deliver Everyone is welcome sessions. A range of people from an autistic out of education young man who initially attended with parents, then with new teaching staff, individuals who themselves were hard of hearing and charity support workers attended our BSL sessions in Brecon.

In the north of the county our sessions involved engaging with the community, a local pub and lunching club to enable those isolated to attend / form friendship and get support and advice whilst attending. This group continues to grow today.

In line with our charitable aims we have continued to undertake case work & informal / non-statutory advocacy, working alongside disabled people and service providers to address situations where people are not receiving the support and services they need. Our casework includes work with beneficiaries who have particularly complex needs &/or are struggling to access the services they need. The work ranged from work around education services, housing, social care needs, medical needs, financial needs, social isolation. This has included intensive work to stabilise and move on some complex cases enabling the individuals to be heard and live as independent and fulfilled lives as possible. Future funding is being sort to continue this element of our offer as demand is raising exponentially year on year.

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Enquires and requests for access advice on the physical environment continue to grow, we support these where capacity allows, travelling to all areas of Powys. This culminated in an appearance on 'Escape from the Country' discussing access issues at Lake Vrynwy. [BBC iPlayer - Escape to the Country - Series 23: 29. Powys](#)

Our access work was boosted by a small, very short grant from UKCRF, administered by PAVO from which we undertook a scoping of inequalities across Powys. It explored individual disabled peoples barriers to accessing services, housing, education, leisure and more. Two surveys were undertaken into community transport and community buildings. Key themes and areas of future investigation were identified and funding will be sort in future years to take this work forward.

We would like to thank all those who have supported us financially and though partnerships enabling us to fulfil our charitable aims. We look forward to their continued support and welcome new opportunities to continue to strengthen the charity and its offer.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

It is the policy and aim of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which is approximately six months unrestricted expenditure, which equates to approximately £71,000. This provides sufficient funds to cover management and administration and support costs. At the balance sheet date, the free reserves amounted to £85,936.

Plans for future periods

Aims and key objectives for future periods

Over the next year as we move out of the pandemic we hope to move to a "new normal" and establish a model of working that recognises the huge impact of Covid on disabled people, many of whom lost their lives and many of whom have become more isolated and are still trapped in their own homes.

Organisational development and resilience building in the charity is the focus of next years training programme. The development and strengthening of our board, along with staff welfare is a priority.

We will work with partners and other agencies to develop our offer and new chargeable / commissionable bespoke services. This will be the ground work for the development of a new long term strategy.

Our search for an accessible, affordable base will continue and further drop in sessions with partners will be explored.

We will continue with our digital inclusion work, hope to re-establish the Access Groups, and to continue with our casework and advocacy. We are also keen to remain agile and to meet unmet need particularly around social isolation, We aim to build inclusion activities such as volunteering and supported volunteering. We will also continue to work to better understand what matters to disabled people and what are the barriers.

The small size of the team and the limited funding we receive is acknowledged as a key risk to the Charity and as such we will seek to secure additional funding with a view to building the infrastructure required to take the organisation forward and to build upon our existing offer.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Reference and Administrative Details

Charity Registration Number: 1108208

Company Registration Number: 05341966

The charity is incorporated in Wales.

Registered Office: Centre Celf
Tremont Road
Llandrindod Wells
LD1 5EB

Independent Examiner: RCH Accountants Limited
Chartered Accountants
The Exchange
Temple Street
Llandrindod Wells
LD1 5HG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: J H Davies (appointed 21 November 2022)
A C Drew
N A Fletcher (appointed 24 April 2023)
A Jones (appointed 27 July 2022)
T L Sharp

Structure, governance and management

Nature of governing document

Accessibility Powys is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to 1 pound. Accessibility Powys is governed by its Memorandum and Articles of Association.

Accessibility Powys was incorporated as a Company Limited by Guarantee on 25 January 2005. The Charity commenced operations in 2005.

Recruitment and appointment of trustees

Trustees, who are also Directors of the Company, are recruited from the community and appointed by the board of trustees. As a Disabled Person's Organisation (that is an organisation that is controlled by people with disability) at least 51% of the board must be people with a disability

Induction and training of trustees

Newly appointed Trustees are provided with an induction to Accessibility Powys and to the requirements and responsibilities of being a trustee.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

Accessibility Powys is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Accessibility Powys and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management.

Relationships with related parties

The Charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks and management of those risks

Accessibility Powys has a risk management strategy and risk register agreed by the Trustee Board to monitor and mitigate risk. The charity also holds relevant insurance policies.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Accessibility Powys Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:

N Fletcher
Trustee

ACCESSIBILITY POWYS LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACCESSIBILITY POWYS LTD

I report to the trustees on my examination of the financial statements of Accessibility Powys Ltd (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

RCH Accountants Limited

M L Barnes FCA FCCA

The Exchange
Temple Street
Llandrindod Wells
Powys
LD1 5HG

Dated: 29 January 2024

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	17,270	144,088	161,358	8,212	169,223	177,435
Investments	4	47	-	47	1	-	1
Total income		17,317	144,088	161,405	8,213	169,223	177,436
Charitable activities	5	4,396	150,644	155,040	6,190	137,061	143,251
Net income/(expenditure)		12,921	(6,556)	6,365	2,023	32,162	34,185
Transfers between funds		(86)	86	-	23,037	(23,037)	-
Net movement in funds		12,835	(6,470)	6,365	25,060	9,125	34,185
Reconciliation of funds:							
Fund balances at 1 April 2022		73,101	36,478	109,579	48,041	27,353	75,394
Fund balances at 31 March 2023		85,936	30,008	115,944	73,101	36,478	109,579

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

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BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	15,321		15,125	
Cash at bank and in hand		103,158		104,252	
		<u>118,479</u>		<u>119,377</u>	
Creditors: amounts falling due within one year	11	2,535		9,798	
		<u>115,944</u>		<u>109,579</u>	
Net current assets			115,944		109,579
The funds of the charity					
Restricted income funds	12		30,008		36,478
Unrestricted funds			85,936		73,101
			<u>115,944</u>		<u>109,579</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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

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

The financial statements were approved by the trustees on 29 January 2024

N Fletcher
Trustee

Company registration number 05341966 (England and Wales)

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Accessibility Powys Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Centre Celf, Tremont Road, Llandrindod Wells, LD1 5EB, Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.4 Income

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

Derecognition of financial liabilities

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.8 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.

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	2,090	-	2,090	2,982	-	2,982
Grants	15,180	144,088	159,268	5,230	169,223	174,453
	<u>17,270</u>	<u>144,088</u>	<u>161,358</u>	<u>8,212</u>	<u>169,223</u>	<u>177,435</u>
Grants						
Powys County Council Housing Support	-	68,000	68,000	-	71,803	71,803
National Lottery Community Fund	-	45,720	45,720	-	24,460	24,460
PAVO	180	16,993	17,173	-	8,709	8,709
PCC Shared Prosperity Fund	-	200	200	-	9,981	9,981
PCC UK CRF Digital Hub	-	3,802	3,802	1,330	-	1,330
PAVO UKCRF Locality Grant	-	9,373	9,373	3,900	-	3,900
Edward Gosling	5,000	-	5,000	-	54,270	54,270
PCC Shared Prosperity Fund Digital Hub	5,000	-	5,000	-	-	-
National Insurance Employment Allowance	5,000	-	5,000	-	-	-
	<u>15,180</u>	<u>144,088</u>	<u>159,268</u>	<u>5,230</u>	<u>169,223</u>	<u>174,453</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	47	1

5 Expenditure on charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Direct costs		
Staff costs	81,450	82,135
Direct costs	38,921	38,354
	<u>120,371</u>	<u>120,489</u>
Share of support and governance costs (see note 6)		
Support	32,861	21,082
Governance	1,808	1,680
	<u>155,040</u>	<u>143,251</u>
Analysis by fund		
Unrestricted funds	4,396	6,190
Restricted funds	150,644	137,061
	<u>155,040</u>	<u>143,251</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs allocated to activities

	Total 2023 £	Total 2022 £
Establishment costs	3,872	10,188
Office expenses	1,696	1,521
Printing, postage and stationery	-	136
Sundry costs	-	101
Travel and subsistence	9,763	4,116
Training	180	749
Accountancy	624	328
Advertising	5,400	1,160
Bank charges and interest	60	75
Professional fees	11,266	2,708
Governance	1,808	1,680
	<u>34,669</u>	<u>22,762</u>
	2023	2022
	£	£
Governance costs comprise:		
Independant examiner fees	1,770	1,680
Trustees expenses	38	-
	<u>1,808</u>	<u>1,680</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than direct reimbursed expenses of £38.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Average staff numbers	<u>3</u>	<u>4</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

Employment costs	2023 £	2022 £
Wages and salaries	77,861	80,045
Social security costs	1,521	-
Other pension costs	2,068	2,090
	<u>81,450</u>	<u>82,135</u>

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Chief executive officer - total employee benefits	<u>37,150</u>	<u>40,407</u>

9 Taxation

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

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	200	-
Prepayments and accrued income	15,121	15,125
	<u>15,321</u>	<u>15,125</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	1,251
Trade creditors	-	5,991
Accruals and deferred income	2,535	2,556
	<u>2,535</u>	<u>9,798</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 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 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Sports Powys Community Chest	1,270	-	-	-	1,270
PAVO SVFD Fund	-	16,993	(16,993)	-	-
Data Project	155	-	-	-	155
Powys CC UK CRF Digital Hub	1,642	3,802	(3,802)	-	1,642
Powys CC Housing Support Grant	-	68,000	(68,086)	86	-
National Lottery Community Fund	33,411	45,720	(52,190)	-	26,941
Powys CC Shared Prosperity Fund	-	200	(200)	-	-
PAVO UKCRF Locality Grant	-	9,373	(9,373)	-	-
	<u>36,478</u>	<u>144,088</u>	<u>(150,644)</u>	<u>86</u>	<u>30,008</u>

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Powys Digital Project	15,626	-	-	(15,626)	-
Sports Powys Community Chest	1,270	-	-	-	1,270
PAVO	-	8,709	(8,709)	-	-
Data Project	192	-	(37)	-	155
The National Emergencies DPO Covid Emergency Fund	10,265	9,981	(12,835)	(7,411)	-
Powys CC UK CRF Digital Hub	-	3,803	(2,161)	-	1,642
Powys CC Housing Support Grant	-	68,000	(68,000)	-	-
National Lottery Community Fund	-	54,270	(20,859)	-	33,411
Moondance Foundation	-	24,460	(24,460)	-	-
	<u>27,353</u>	<u>169,223</u>	<u>(137,061)</u>	<u>(23,037)</u>	<u>36,478</u>

ACCESSIBILITY POWYS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

The specific purposes for which the funds are to be applied are as follows:

Sports Powys Community Chest - funding to organise walking football sessions in Brecon for people with disabilities, including the cost of coaching and equipment, funding has been rolled over until it is safe to operate such sessions in the light of Covid19 restriction.

PAVO Social Value Forum Development Fund - funding towards the Everyone is Welcome Project.

Data Project - towards data for clients.

Powys CC UK CRF Digital Hub - funding towards joint work on the UK CRF Digital Community Hubs Project.

Powys County Council Housing Support Grant - specialist/support and digital inclusion.

National Lottery Community Fund - People and Places - funding towards the digital inclusion project.

Powys CC Shared Prosperity Fund - to support inclusive numeracy activities in Libraries.

PAVO UKCRF Locality Grant - funding towards a scoping exercise into inequalities of access within Powys.

Powys Digital Project - funding for the purchase of digital equipment to facilitate communication with and between people with disabilities.

The National Emergencies DPO Covid 19 emergency fund provides funding towards operating and additional support costs.

Moondance - provides funding towards providing a 1 to 1 support service for those who have been shielding and struggling to adjust to the new normal. The funding covers volunteer expenses and rent and overheads for the hub office in Brecon.

13 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 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	73,101	17,317	(4,396)	(86)	85,936
	<u>73,101</u>	<u>17,317</u>	<u>(4,396)</u>	<u>(86)</u>	<u>85,936</u>
Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	48,041	8,213	(6,190)	23,037	73,101
	<u>48,041</u>	<u>8,213</u>	<u>(6,190)</u>	<u>23,037</u>	<u>73,101</u>

ACCESSIBILITY POWYS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	85,936	30,008	115,944
	<u>85,936</u>	<u>30,008</u>	<u>115,944</u>
	<u><u>85,936</u></u>	<u><u>30,008</u></u>	<u><u>115,944</u></u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	73,101	36,478	109,579
	<u>73,101</u>	<u>36,478</u>	<u>109,579</u>
	<u><u>73,101</u></u>	<u><u>36,478</u></u>	<u><u>109,579</u></u>

15 Related party transactions

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