

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales · Charity number 1108663

Details

Status Registered

Legal form CIO

Registered 2005-03-21

Register [View on the Charity Commission register](#)

Contact

Address Coalition Of Disabled People Sd
1 Lymington Road
Torquay
Devon
TQ1 4BW

Phone 01803215871

Email info@dstorbay.org.uk

Website www.dstorbay.org.uk

Activities

Objects: TO RELIEVE THE NEED OF PEOPLE WITH PHYSICAL, SENSORY AND/OR LEARNING DISABILITIES AND MENTAL HEALTH ISSUES.

Activities: Provision of information and services to disabled people.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE DEVON.
- Devon
- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£78,045	£87,418	-	-
2024-06-30	£77,563	£68,934	-	-
2023-06-30	£73,735	£69,701	-	-
2022-06-30	£90,360	£70,507	-	-
2021-06-30	£30,821	£40,986	-	-

Trustees

Name	Role	Appointed
MR ALEXANDER SORRELL	Chair	
JILL READ		
Richard Dawson		2023-02-14
STEPHANIE READ		

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales - Charity number 1108663

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	July	2024		30	June	2025

REFERENCE & ADMINISTRATION

Charity name Coalition of Disabled People South Devon

Other names charity is known by Disability support Torbay

Registered charity number (if any) 1108663

Charity's principal address

1, Lymington Road

Torquay

Devon

Postcode TQ1 4BW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alexander Sorrell	Chair		
2	Stephanie Read	Vice-Chair		
3	Jill Read	Treasurer		
4	Richard Dawson			
5				
6				
7				
8				

STRUCTURE, GOVERNANCE & MANAGEMENT

Description of the charity's trusts

Type of governing document Constitution

How the charity is constituted Charitable Incorporated Organisation

Trustee selection methods Appointed by the Trustee Board

Additional governance issues

Trustee Induction

- Policies & Procedures
- Constitution
- Office visit to be introduced to staff and observe client activity

Managing Risk

Risks are raised and revisited at Trustee Board Meetings. CDPSD has a reserves policy to cover contingencies should the charity be unable to continue in its current form.

OBJECTIVES, ACTIVITIES & PERFORMANCE

Our Objects as set out in our governing document

The Charity is established to relieve the need of people with physical, sensory and/or learning disabilities and mental health issues.

Summary of the main activities of the charity

Trustee Declaration

With regard to delivery of services and activities trustees have adhered to guidance issued by the Charity Commission on public Benefit

Our services

- Benefit Forms
- Housing Council Tax & Utilities Issues
- Pension Credit
- Blue Badge Applications
- Information and Signposting
- Counselling
- Volunteering

Additional details of objectives and activities

- Volunteers make a huge contribution to the work of the charity by taking on specific job roles including counsellors (qualified), support with form filling, administration and office organisation, IT, cleaning and office maintenance. Most volunteers are from our client group and report that volunteering has made a huge difference to their lives.
- Our premises are leased at no cost from Torbay Council

Summary of the main achievements of the charity during the year

In the period July 2024 to June 2025 we:

- Recorded 1,516 incidences of support - an average of 126 enquiries per month.
- Delivered 865 Benefits advice support sessions. The majority of this was for Personal Independence payment (40%); and Universal Credit (30%).

The immediate difference of the work - in giving advice and support - were identified as follows:

- Disabled people know what is available and where/how to get it
- Disabled people have an improved financial situation
- Disabled people have an improved housing situation

The feedback shows that the work does meet these outcomes for disabled people. The wider outcomes identified in the National Lottery Community Fund application were:

- To increase financial security and independence.
- To increase social connectedness and community involvement
- To increase self-esteem
- To improve emotional health and well-being

Feedback shows that we are meeting these outcomes. In addition, feedback also shows that the support helps clients with the following:

- Cope better with day-to-day life
- Have a better quality of life
- Have improved physical health / reduction of symptoms

Quality of the service

Client feedback on the service is excellent. We are highly valued by our clients, particularly for our friendly and personable service, knowledgeable staff and our ability to support people through difficult times.

Over the last 4 years of funding, 88% of clients giving feedback reported reduced levels of worry after their support session, compared to before.

Clients are asked to rate the service (out of 5). Ratings over the whole of the funded period have been excellent, with an average rating of 4.96 (out of 5) over the period - from the 307 clients giving feedback.

Our evaluating organisation stated that, "the importance of lived experience shines through the organisation at all levels. The impact of this, is that clients feel understood and the service really meets the needs of its clients". When asked, a range of stakeholders mentioned the importance of the office being accessible – in terms of physical access and public transport. Others highlighted the importance of the approachability of the team.

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves

Our reserves policy aims to ensure that we are protected from the risk should an unforeseen emergency or other unexpected need for funds arise, eg an unexpected large bill, finding 'seed-funding' for a project or a grant not being renewed.

We have calculated appropriate reserves for our organisation is £25K of unrestricted funds to meet commitments should grant funding run out.

Details of any funds materially in deficit

n/a

Additional details


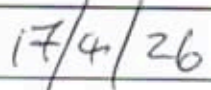
Currently our principal source of funding is a Reaching Communities Grant from the National Lottery Fund. This will have allowed us to deliver high quality services for 5 years, running out on 31 June 2026.

We are now actively seeking alternative grant funding to continue our work.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alexander Sorrell	
Position	Chair	
Date		

Trustee Recruitment	-	-	-	-	-	-
Counselling sessional Hours	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	-	-	-	-	-	-

A4 Asset and investment purchases, (see table)	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	-	-	-	-	-	-

Total payments

	-	-	-	-	-	-
	-	-	-	-	-	-
Net of receipts/(payments)	3,864	13,237	-	-	9,373	4,093
A5 Transfers between funds	-	-	-	-	-	-
A6 Cash funds last year end	45,942	-	-	-	45,942	-
Cash funds this year end	49,806	13,237	-	-	36,569	4,093

	1,000	-	-	-	-	-
	2,040	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	87,418	-	-	-	87,418	68,470

	1,000	-	-	-	-	-
	2,040	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	87,418	-	-	-	87,418	68,470

	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	-	-	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

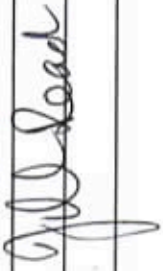
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		24,901	11,920	-
		-	-	-
		-	-	-
	Total cash funds	24,901	11,920	-
	(agree balances with receipts and payments account(s))			
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets				
B4 Assets retained for the charity's own use				

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Jill Read	17/04/2026

Independent Examiner's Report to the Trustees of Coalition of Disabled People South Devon CIO

Charity no. 1108663

I report to the trustees on my examination of the accounts of Coalition of Disabled People South Devon CIO for the year ended 30th June 2025.

Responsibilities and basis of the report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. The accounts do not accord with those records.

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 accounts to be reached.

Ian Barrett FCA FCIE
Barretts
22 Union Street
Newton Abbot TQ12 2JS

24th March 2026

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales - Charity number 1108663

Accounts

Company registration number: 05144355

Charity registration number: 1108663

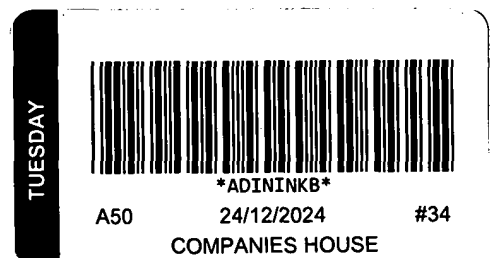
Coalition of Disabled People South Devon

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Neil Wilson Accountancy Limited
Chartered Accountants
Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU



Coalition of Disabled People South Devon

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Coalition of Disabled People South Devon

Reference and Administrative Details

Chairman	Mr Alexander John Sorrel
Secretary	Ms Jill Read
Charity Registration Number	1108663
Company Registration Number	05144355
Registered Office	The charity is incorporated in England and Wales. Coalition of Disabled People South Devon Limited 1 Lymington Road Torquay Devon TQ1 4BW
Independent Examiner	Neil Wilson Accountancy Limited Chartered Accountants Bank Chambers 260-262 Union Street Torquay Devon TQ2 5QU

Coalition of Disabled People South Devon

Strategic Report for the Year Ended 30 June 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 June 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 31 October 2024 and signed on its behalf by:



.....
Mr Alexander John Sorrell
Chairman

Coalition of Disabled People South Devon

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024.

Objectives and activities

Objects and aims

The principal object of the Coalition is to promote the relief and well being of disabled people in any manner deemed by law to be charitable in South Devon

To achieve this, the key objectives and strategies in 2022/2023 were:-

- To provide services to disabled people (counselling, information technology, information , advocacy, benefits rights and advice)
- Relieve the need of people with physical, sensory and/or learning disabilities and mental health issues in South Devon

Public benefit

The activities outlined under the the objectives clause above were carried out during the period for the 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.

Trustees and officers

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

Trustees:	Ms Jill Read
	Ms Stephanie Ann Read
	Mr Richard Dawson
Chairman:	Mr Alexander John Sorrel
Secretary:	Ms Jill Read

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.

Coalition of Disabled People South Devon

Trustees' Report

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 Coalition of Disabled People South Devon for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Coalition of Disabled People South Devon

Trustees' Report

The annual report was approved by the trustees of the charity on 31 October 2024 and signed on its behalf by:



.....
Mr Alexander John Sorrell
Chairman

Coalition of Disabled People South Devon

Independent Examiner's Report to the trustees of Coalition of Disabled People South Devon ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of Coalition of Disabled People South Devon as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

.....
Neil Wilson Accountancy Limited
Chartered Accountants
Institute of Chartered Accountants in England and Wales

Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

31 October 2024

Coalition of Disabled People South Devon

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	2,930	2,930
Charitable activities	4	74,532	74,532
Other income		101	101
Total Income		<u>77,563</u>	<u>77,563</u>
Expenditure on:			
Management & Administration		(66,521)	(66,521)
Property		(2,413)	(2,413)
Total Expenditure		<u>(68,934)</u>	<u>(68,934)</u>
Net income		<u>8,629</u>	<u>8,629</u>
Net movement in funds		8,629	8,629
Reconciliation of funds			
Total funds brought forward		<u>37,313</u>	<u>37,313</u>
Total funds carried forward	10	<u>45,942</u>	<u>45,942</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies	3	2,241	2,241
Charitable activities	4	71,494	71,494
Total income		<u>73,735</u>	<u>73,735</u>
Expenditure on:			
Raising funds		(65,853)	(65,853)
Other expenditure		(3,848)	(3,848)
Total expenditure		<u>(69,701)</u>	<u>(69,701)</u>
Net income		<u>4,034</u>	<u>4,034</u>
Net movement in funds		4,034	4,034
Reconciliation of funds			
Total funds brought forward		<u>33,279</u>	<u>33,279</u>
Total funds carried forward	10	<u>37,313</u>	<u>37,313</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 10.

The notes on pages 9 to 16 form an integral part of these financial statements.

Coalition of Disabled People South Devon

(Registration number: 05144355)

Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	911	911
Cash at bank and in hand	8	<u>45,731</u>	<u>42,102</u>
		46,642	43,013
Creditors: Amounts falling due within one year	9	<u>(700)</u>	<u>(5,700)</u>
Net assets		<u>45,942</u>	<u>37,313</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>45,942</u>	<u>37,313</u>
Total funds	10	<u>45,942</u>	<u>37,313</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 31 October 2024 and signed on their behalf by:

.....
Mr Alexander John Sorrell
Chairman

The notes on pages 9 to 16 form an integral part of these financial statements.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Coalition of Disabled People South Devon Limited
1 Lymington Road
Torquay
Devon
TQ1 4BW

These financial statements were authorised for issue by the trustees on 31 October 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Coalition of Disabled People South Devon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	2,930	2,930	2,241
	2,930	2,930	2,241

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Grants	69,532	69,532	71,414
		Unrestricted funds General £	Total funds £
Grants		69,532	69,532
Total for 2024		69,532	69,532
Total for 2023		71,414	71,414

5 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

	2024 No	2023 No
Management	<u>4</u>	<u>3</u>

4 (2023 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2024

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Debtors

	2024 £	2023 £
Prepayments	911	911

8 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	100	100
Cash at bank	45,631	42,002
	45,731	42,102

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other loans	-	5,000
Other creditors	100	100
Accruals	600	600
	700	5,700

10 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	37,313	77,563	(68,934)	45,942

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	33,279	73,735	(69,701)	37,313

Coalition of Disabled People South Devon

Statement of Financial Activities by fund for the Year Ended 30 June 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	2,930	2,241
Charitable activities	74,532	71,494
Other income	101	-
Total income	<u>77,563</u>	<u>73,735</u>
Expenditure on:		
Raising funds	(66,521)	(65,853)
Other expenditure	(2,413)	(3,848)
Total expenditure	<u>(68,934)</u>	<u>(69,701)</u>
Net income	<u>8,629</u>	<u>4,034</u>
Net movement in funds	8,629	4,034
Reconciliation of funds		
Total funds brought forward	<u>37,313</u>	<u>33,279</u>
Total funds carried forward	<u><u>45,942</u></u>	<u><u>37,313</u></u>

Coalition of Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	2,930	2,241
Charitable activities (analysed below)	74,532	71,494
Other income (analysed below)	101	-
Total income	<u>77,563</u>	<u>73,735</u>
Expenditure on:		
Raising funds (analysed below)	(66,521)	(65,853)
Other expenditure (analysed below)	(2,413)	(3,848)
Total expenditure	<u>(68,934)</u>	<u>(69,701)</u>
Net income	<u>8,629</u>	<u>4,034</u>
Net movement in funds	8,629	4,034
Reconciliation of funds		
Total funds brought forward	<u>37,313</u>	<u>33,279</u>
Total funds carried forward	<u>45,942</u>	<u>37,313</u>

This page does not form part of the statutory financial statements.

Coalition of Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	2,930	2,241
	<u>2,930</u>	<u>2,241</u>
<i>Charitable activities</i>		
Grants - other agencies	74,532	71,494
	<u>74,532</u>	<u>71,494</u>
<i>Other income</i>		
Other	101	-
	<u>101</u>	<u>-</u>
<i>Raising funds</i>		
Light, heat and power	(1,187)	(1,187)
Wages and salaries	(54,538)	(51,999)
Staff pensions (Defined contribution) - pension scheme 1	(627)	(581)
Staff Counselling	(1,040)	(2,330)
Volunteer expenses	(763)	(857)
Telephone and fax	(2,483)	(2,609)
Computer software and maintenance costs	(511)	(61)
Printing, postage and stationery	-	(47)
Trade subscriptions	(963)	(386)
Sundry expenses	(4,197)	(2,387)
Assessment fees	(192)	(2,220)
Legal and professional fees	(20)	(1,189)
	<u>(66,521)</u>	<u>(65,853)</u>
<i>Other expenditure</i>		
Staff training	(110)	(322)
Water rates	(285)	(311)
Insurance	(813)	(718)
Repairs and renewals	(605)	(2,497)
Accountancy fees	(600)	-
	<u>(2,413)</u>	<u>(3,848)</u>

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales - Charity number 1108663

Accounts

Company registration number: 05144355

Charity registration number: 1108663

Coalition of Disabled People South Devon

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Neil Wilson Accountancy Limited
Chartered Accountants
Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

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COMPANIES HOUSE

Coalition of Disabled People South Devon

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Coalition of Disabled People South Devon

Reference and Administrative Details

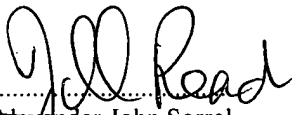
Chairman	Mr Alexander John Sorrel
Secretary	Ms Jill Read
Charity Registration Number	1108663
Company Registration Number	05144355
Registered Office	The charity is incorporated in England and Wales. Coalition of Disabled People South Devon Limited 1 Lymington Road Torquay Devon TQ1 4BW
Independent Examiner	Neil Wilson Accountancy Limited Chartered Accountants Bank Chambers 260-262 Union Street Torquay Devon TQ2 5QU

Coalition of Disabled People South Devon

Strategic Report for the Year Ended 30 June 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 June 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 23 November 2023 and signed on its behalf by:


.....
~~Mr Alexander John Sorrel~~
~~Chairman~~

Jill Read Director

Coalition of Disabled People South Devon

Trustees' Report

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 30 June 2023.

Objectives and activities

Objects and aims

The principal object of the Coalition is to promote the relief and well being of disabled people in any manner deemed by law to be charitable in South Devon

To achieve this, the key objectives and strategies in 2022/2023 were:-

- To provide services to disabled people (counselling, information technology, information , advocacy, benefits rights and advice)
- Relieve the need of people with physical, sensory and/or learning disabilities and mental health issues in South Devon

Public benefit

The activities outlined under the the objectives clause above were carried out during the period for the 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.

Trustees and officers

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

Trustees:	Ms Jill Read
	Mr John Phillip Gillett (Resigned 12 September 2022)
	Mr Anthony Hurst (Resigned 30 March 2023)
	Ms Stephanie Ann Read
	Mr Richard Dawson (appointed 14 February 2023)
Chairman:	Mr Alexander John Sorrel
Secretary:	Ms Jill Read

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.

Coalition of Disabled People South Devon

Trustees' Report

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 Coalition of Disabled People South Devon for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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.

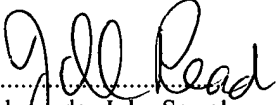
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Coalition of Disabled People South Devon

Trustees' Report

The annual report was approved by the trustees of the charity on 23 November 2023 and signed on its behalf by:


.....
~~Mr Alexander John Sorrel~~
~~Chairman~~
Jill Read Director

Coalition of Disabled People South Devon

Independent Examiner's Report to the trustees of Coalition of Disabled People South Devon ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

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

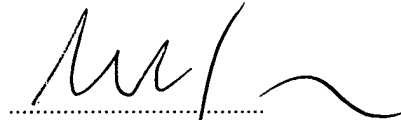
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of Coalition of Disabled People South Devon as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Neil Wilson Accountancy Limited
Chartered Accountants
Institute of Chartered Accountants in England and Wales

Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

23 November 2023

Coalition of Disabled People South Devon

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	2,241	2,241
Charitable activities	4	71,494	71,494
Total Income		<u>73,735</u>	<u>73,735</u>
Expenditure on:			
Management & Administration		(65,853)	(65,853)
Property		(3,848)	(3,848)
Total Expenditure		<u>(69,701)</u>	<u>(69,701)</u>
Net income		<u>4,034</u>	<u>4,034</u>
Net movement in funds		4,034	4,034
Reconciliation of funds			
Total funds brought forward		<u>33,279</u>	<u>33,279</u>
Total funds carried forward	11	<u>37,313</u>	<u>37,313</u>
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Donations and legacies	3	2,132	2,132
Charitable activities	4	88,005	88,005
Other income	5	223	223
Total income		<u>90,360</u>	<u>90,360</u>
Expenditure on:			
Raising funds		(58,066)	(58,066)
Other expenditure		(12,441)	(12,441)
Total expenditure		<u>(70,507)</u>	<u>(70,507)</u>
Net income		<u>19,853</u>	<u>19,853</u>
Net movement in funds		19,853	19,853
Reconciliation of funds			
Total funds brought forward		<u>13,426</u>	<u>13,426</u>
Total funds carried forward	11	<u>33,279</u>	<u>33,279</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 11.

The notes on pages 9 to 16 form an integral part of these financial statements.

Coalition of Disabled People South Devon

(Registration number: 05144355)

Balance Sheet as at 30 June 2023


	Note	2023 £	2022 £
Current assets			
Debtors	8	911	911
Cash at bank and in hand	9	<u>42,102</u>	<u>39,185</u>
		43,013	40,096
Creditors: Amounts falling due within one year	10	<u>(5,700)</u>	<u>(6,817)</u>
Net assets		<u>37,313</u>	<u>33,279</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>37,313</u>	<u>33,279</u>
Total funds	11	<u>37,313</u>	<u>33,279</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 23 November 2023 and signed on their behalf by:


~~Mr Alexander John Sorret~~
~~Chairman~~
Jill Read Director

The notes on pages 9 to 16 form an integral part of these financial statements.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Coalition of Disabled People South Devon Limited
1 Lymington Road
Torquay
Devon
TQ1 4BW

These financial statements were authorised for issue by the trustees on 23 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Coalition of Disabled People South Devon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	2,241	2,241	2,132
	2,241	2,241	2,132

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grants	71,414	71,414	85,393
Payroll Service	-	-	2,612
Further Grants	-	-	2,132
	71,414	71,414	90,137
		Unrestricted funds General £	Total funds £
Grants		71,414	71,414
Total for 2023		71,414	71,414
Total for 2022		90,137	90,137

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

5 Other income

	Total 2023 £	Total 2022 £
Fees and supplies	-	223

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management	3	2

3 (2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

Coalition of Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2023

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2023 £	2022 £
Prepayments	<u>911</u>	<u>911</u>

9 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	100	100
Cash at bank	<u>42,002</u>	<u>39,085</u>
	<u>42,102</u>	<u>39,185</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	5,000	5,000
Other creditors	100	100
Accruals	<u>600</u>	<u>1,717</u>
	<u>5,700</u>	<u>6,817</u>

11 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	<u>33,279</u>	<u>73,735</u>	<u>(69,701)</u>	<u>37,313</u>
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	<u>13,426</u>	<u>90,360</u>	<u>(70,507)</u>	<u>33,279</u>

Coalition of Disabled People South Devon

Statement of Financial Activities by fund for the Year Ended 30 June 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	2,241	2,132
Charitable activities	71,494	88,005
Other income	-	223
Total income	<u>73,735</u>	<u>90,360</u>
Expenditure on:		
Raising funds	(65,853)	(58,066)
Other expenditure	(3,848)	(12,441)
Total expenditure	<u>(69,701)</u>	<u>(70,507)</u>
Net income	<u>4,034</u>	<u>19,853</u>
Net movement in funds	4,034	19,853
Reconciliation of funds		
Total funds brought forward	<u>33,279</u>	<u>13,426</u>
Total funds carried forward	<u><u>37,313</u></u>	<u><u>33,279</u></u>

Coalition of Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	2,241	2,132
Charitable activities (analysed below)	71,494	88,005
Other income (analysed below)	-	223
	<u>73,735</u>	<u>90,360</u>
Total income		
Expenditure on:		
Raising funds (analysed below)	(65,853)	(58,066)
Other expenditure (analysed below)	(3,848)	(12,441)
	<u>(69,701)</u>	<u>(70,507)</u>
Total expenditure		
Net income	<u>4,034</u>	<u>19,853</u>
Net movement in funds	4,034	19,853
Reconciliation of funds		
Total funds brought forward	<u>33,279</u>	<u>13,426</u>
Total funds carried forward	<u><u>37,313</u></u>	<u><u>33,279</u></u>

Coalition of Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	2,241	2,132
	<u>2,241</u>	<u>2,132</u>
<i>Charitable activities</i>		
Grants - other agencies	71,494	85,393
Payroll Service	-	2,612
	<u>71,494</u>	<u>88,005</u>
<i>Other income</i>		
Other	-	223
	<u>-</u>	<u>223</u>
<i>Raising funds</i>		
Light, heat and power	(1,187)	(903)
Wages and salaries	(51,999)	(41,047)
Staff NIC (Employers)	-	(3,832)
Staff pensions (Defined contribution) - pension scheme 1	(581)	(1,250)
Staff Counselling	(2,330)	(330)
Volunteer expenses	(857)	(60)
Telephone and fax	(2,609)	(2,253)
Computer software and maintenance costs	(61)	(5,607)
Printing, postage and stationery	(47)	(1,255)
Trade subscriptions	(386)	(975)
Sundry expenses	(2,387)	-
Assessment fees	(2,220)	-
Legal and professional fees	(1,189)	(554)
	<u>(65,853)</u>	<u>(58,066)</u>
<i>Other expenditure</i>		
Staff training	(322)	-
Water rates	(311)	(243)
Insurance	(718)	(676)
Repairs and renewals	(2,497)	(9,851)
Website expenses	-	(1,071)
Accountancy fees	-	(600)
	<u>(3,848)</u>	<u>(12,441)</u>

This page does not form part of the statutory financial statements.

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales - Charity number 1108663

Accounts

Company registration number: 05144355

Charity registration number: 1108663

Coalition Disabled People South Devon

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Neil Wilson Accountancy Limited
Chartered Accountants
Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

Coalition Disabled People South Devon

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Coalition Disabled People South Devon

Reference and Administrative Details

Chairman Mr Alexander John Sorrel

Secretary Ms Jill Read

Charity Registration Number 1108663

Company Registration Number 05144355

Registered Office The charity is incorporated in England and Wales.
Coalition Disabled People South Devon Limited
1 Lymington Road
Torquay
Devon
TQ1 4BW

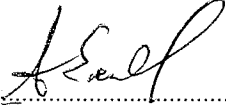
Independent Examiner Neil Wilson Accountancy Limited
Chartered Accountants
Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

Coalition Disabled People South Devon

Strategic Report for the Year Ended 30 June 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 June 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 22 March 2023 and signed on its behalf by:



.....
Mr Alexander John Sorrel
Chairman

Coalition Disabled People South Devon

Trustees' Report

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 30 June 2022.

Objectives and activities

Objects and aims

The principal object of the Coalition is to promote the relief and well being of disabled people in any manner deemed by law to be charitable in South Devon

To achieve this, the key objectives and strategies in 2020/2021 were:-

- To provide services to disabled people (counselling, information technology, information , advocacy, benefits rights and advice)

- Relieve the need of people with physical, sensory and/or learning disabilities and mental health issues in South Devon

Public benefit

The activities outlined under the the objectives clause above were carried out during the period for the 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.

Trustees and officers

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

Trustees:	Ms Jill Read
	Mr John Phillip Gillett (Resigned 12 September 2022)
	Mr Anthony Hurst
	Ms Stephanie Ann Read

Chairman:	Mr Alexander John Sorrel
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Secretary:	Ms Jill Read
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Structure, governance and management

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.

Trustees' Report

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 Coalition Disabled People South Devon for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Coalition Disabled People South Devon

Trustees' Report

The annual report was approved by the trustees of the charity on 22 March 2023 and signed on its behalf by:



.....
Mr Alexander John Sorrel
Chairman

Coalition Disabled People South Devon

Independent Examiner's Report to the trustees of Coalition Disabled People South Devon ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

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

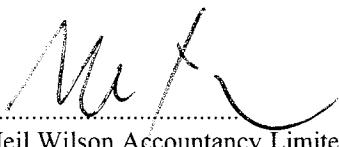
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of Coalition Disabled People South Devon as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Neil Wilson Accountancy Limited
Chartered Accountants

Bank Chambers
260-262 Union Street
Torquay
Devon
TQ2 5QU

22 March 2023

Coalition Disabled People South Devon

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,132		2,132
Charitable activities	4	88,005		88,005
Other income	5	223		223
Total Income		90,360		90,360
Expenditure on:				
Management & Administration		(58,066)		(58,066)
Property		(12,441)		(12,441)
Total Expenditure		(70,507)		(70,507)
Net income		19,853		19,853
Net movement in funds		19,853		19,853
Reconciliation of funds				
Total funds brought forward		13,426		13,426
Total funds carried forward	10	33,279		33,279
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,847	-	1,847
Charitable activities	4	21,937	6,892	28,829
Other income	5	145	-	145
Total income		23,929	6,892	30,821
Expenditure on:				
Raising funds		(23,604)	(2,642)	(26,246)
Other expenditure		(9,203)	(5,537)	(14,740)
Total expenditure		(32,807)	(8,179)	(40,986)
Net expenditure		(8,878)	(1,287)	(10,165)
Net movement in funds		(8,878)	(1,287)	(10,165)
Reconciliation of funds				
Total funds brought forward		22,304	1,287	23,591
Total funds carried forward	10	13,426	-	13,426

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 18 form an integral part of these financial statements.

Coalition Disabled People South Devon

**Statement of Financial Activities for the Year Ended 30 June 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

The funds breakdown for 2021 is shown in note 10.

The notes on pages 10 to 18 form an integral part of these financial statements.

Coalition Disabled People South Devon

(Registration number: 05144355)

Balance Sheet as at 30 June 2022

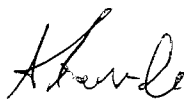
	Note	2022 £	2021 £
Current assets			
Debtors	7	911	10,332
Cash at bank and in hand	8	<u>39,185</u>	<u>9,311</u>
		40,096	19,643
Creditors: Amounts falling due within one year	9	<u>(6,817)</u>	<u>(6,217)</u>
Net assets		<u>33,279</u>	<u>13,426</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>33,279</u>	<u>13,426</u>
Total funds	10	<u>33,279</u>	<u>13,426</u>

For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 22 March 2023 and signed on their behalf by:



.....
Mr Alexander John Sorrel
Chairman

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Coalition Disabled People South Devon Limited
1 Lymington Road
Torquay
Devon
TQ1 4BW

These financial statements were authorised for issue by the trustees on 22 March 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Coalition Disabled People South Devon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 30 June 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Notes to the Financial Statements for the Year Ended 30 June 2022

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	2,132	2,132	1,847
	2,132	2,132	1,847

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Grants	85,393	85,393	24,392
Payroll Service	2,612	2,612	4,437
Further Grants	2,132	2,132	-
	90,137	90,137	28,829
	Unrestricted	Restricted	Total
	funds	funds	funds
	General	funds	funds
	£	£	£
Grants	85,393	-	85,393
Payroll Service	2,612	-	2,612
Further Grants	2,132	-	2,132
Total for 2022	90,137	-	90,137
Total for 2021	21,937	6,892	28,829

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fees and supplies	<u>223</u>	<u>223</u>	<u>145</u>

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Debtors

	2022 £	2021 £
Prepayments	911	911
Other debtors	-	9,421
	<u>911</u>	<u>10,332</u>

8 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	100	100
Cash at bank	39,085	9,211
	<u>39,185</u>	<u>9,311</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other loans	5,000	5,000
Other creditors	100	100
Accruals	1,717	1,117
	<u>6,817</u>	<u>6,217</u>

10 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	<u>13,426</u>	<u>90,360</u>	<u>(70,507)</u>	<u>33,279</u>

Coalition Disabled People South Devon

Notes to the Financial Statements for the Year Ended 30 June 2022

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	22,304	23,929	(32,807)	13,426
Restricted funds	<u>1,287</u>	<u>6,892</u>	<u>(8,179)</u>	<u>-</u>
Total funds	<u><u>23,591</u></u>	<u><u>30,821</u></u>	<u><u>(40,986)</u></u>	<u><u>13,426</u></u>

Coalition Disabled People South Devon

Statement of Financial Activities by fund for the Year Ended 30 June 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	2,132	1,847
Charitable activities	88,005	21,937
Other income	223	145
Total income	<u>90,360</u>	<u>23,929</u>
Expenditure on:		
Raising funds	(58,066)	(23,604)
Other expenditure	(12,441)	(9,203)
Total expenditure	<u>(70,507)</u>	<u>(32,807)</u>
Net income/(expenditure)	<u>19,853</u>	<u>(8,878)</u>
Net movement in funds	19,853	(8,878)
Reconciliation of funds		
Total funds brought forward	<u>13,426</u>	<u>22,304</u>
Total funds carried forward	<u><u>33,279</u></u>	<u><u>13,426</u></u>

Coalition Disabled People South Devon

Statement of Financial Activities by fund for the Year Ended 30 June 2022

Restricted Funds

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Charitable activities	-	6,892
Total income	-	6,892
Expenditure on:		
Raising funds	-	(2,642)
Other expenditure	-	(5,537)
Total expenditure	-	(8,179)
Net expenditure	-	(1,287)
Net movement in funds	-	(1,287)
Reconciliation of funds		
Total funds brought forward	-	1,287
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

Coalition Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	2,132	1,847
Charitable activities (analysed below)	88,005	28,829
Other income (analysed below)	223	145
Total income	<u>90,360</u>	<u>30,821</u>
Expenditure on:		
Raising funds (analysed below)	(58,066)	(26,246)
Other expenditure (analysed below)	<u>(12,441)</u>	<u>(14,740)</u>
Total expenditure	<u>(70,507)</u>	<u>(40,986)</u>
Net income/(expenditure)	<u>19,853</u>	<u>(10,165)</u>
Net movement in funds	19,853	(10,165)
Reconciliation of funds		
Total funds brought forward	<u>13,426</u>	<u>23,591</u>
Total funds carried forward	<u><u>33,279</u></u>	<u><u>13,426</u></u>

Coalition Disabled People South Devon

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	2,132	1,847
	<u>2,132</u>	<u>1,847</u>
<i>Charitable activities</i>		
Grants - other agencies	-	6,892
Grants - other agencies	85,393	17,500
Payroll Service	2,612	4,437
	<u>88,005</u>	<u>28,829</u>
<i>Other income</i>		
Other	223	145
	<u>223</u>	<u>145</u>
<i>Raising funds</i>		
Light, heat and power	(903)	(204)
Wages and salaries	(41,047)	(20,240)
Staff NIC (Employers)	(3,832)	-
Staff pensions (Defined contribution) - pension scheme 1	(1,250)	(182)
Staff Counselling	(330)	-
Volunteer expenses	(60)	(30)
Telephone and fax	(2,253)	(1,578)
Computer software and maintenance costs	-	(2,642)
Computer software and maintenance costs	(5,607)	(397)
Printing, postage and stationery	(1,255)	(3)
Trade subscriptions	(975)	(299)
Sundry expenses	-	(671)
Legal and professional fees	(554)	-
	<u>(58,066)</u>	<u>(26,246)</u>
<i>Other expenditure</i>		
Water rates	-	(172)
Water rates	(243)	-
Light, heat and power	-	(1,115)
Insurance	(676)	(604)
Repairs and renewals	-	(4,250)
Repairs and renewals	(9,851)	(7,979)
Website expenses	(1,071)	-
Accountancy fees	(600)	(620)
	<u>(12,441)</u>	<u>(14,740)</u>

This page does not form part of the statutory financial statements.

COALITION OF DISABLED PEOPLE SOUTH DEVON

England & Wales - Charity number 1108663

Accounts

**COALITION OF DISABLED PEOPLE SOUTH DEVON
LYMINGTON ROAD
TORQUAY
TQ1 4BW**

**Unaudited Financial Statements
and Report of the Directors
For the Year Ended 30th June 2021**

Charity Number 1108663

Company Number 5144355

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COALITION OF DISABLED PEOPLE SOUTH DEVON
REPORT OF THE TRUSTEES (CONT'D)
For the Year Ended 30th June 2021

Recruitment and Appointment of Trustees

The body responsible for the management of the Coalition is the Board of Trustees. The Board meets regularly throughout the year.

The minimum number of Trustees is three and there is no maximum. One third of the Trustees retire from office in rotation, according to seniority of holding office at the end of the Annual General Meeting and may then be re-elected or re-appointed. The directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.

Prior to inviting nominations the Trustees review their skills audit to try and attract the relevant experience and skills to the Board. Prospective Trustees will normally be interviewed by the Chair and Trustees can be co-opted to the Board on a trial basis before being nominated and elected as Trustees.

Related parties and networks

There are no related parties or networks.

Risk Management

The risks to which the charity is exposed include operational, financial and external risks.

Internal controls and policies and procedures are in place to manage risk and these are reviewed and amended regularly to ensure they meet current requirements.

Investment Powers

Under the charity's constitution the charity has the power to make any investments in the same manner and subject to the same conditions as the Trustees or a trust are permitted to do by the Trustee Act 2000.

Trustees' Responsibilities

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

The company has taken advantage of the provisions of Section 386 of the Companies Act 2006 relating to exemption from audit for Small Companies.

**COALITION OF DISABLED PEOPLE SOUTH DEVON
REPORT OF THE TRUSTEES (CONT'D)
For the Year Ended 30th June 2021**

Chair's Report for year: July 2020 – June 2021

Introduction

The Coalition of Disabled People South Devon under the name Disability Support Torbay provides services to any person in South Devon, without prejudice, who considers themselves disabled as well as their carers; this includes visitors to the area. Our services provide a public benefit according to guidance given by the Charities Commission and will keep this in consideration at meetings of the Trustees when planning future developments.

The Coalition has experienced both progress and challenges during the past twelve months. The Coalition is its volunteers, clients, members and trustees. Once again they have, together, proved equal to the task of pulling through difficult times to maintain excellent services.

Name

We provide services in Torbay under the name of Disability Support Torbay. A number of clients do also come into the office from South Devon. The Charity and Company name continues to be Coalition of Disabled People South Devon.

Changes to the Board

There have been no changes to the board over the year. New Trustees are to be actively sought.

Patron

We do not currently have a patron. If someone suitable came forward, we would consider them.

Threat to the Disability Support Torbay Office

Although the threat continues of a possible development in the Town Hall Car Park area, this is considered slight.

Fundraising

During the financial year there was an ongoing threat to the organisation because of low funds; plans were in place for the closure of the organisation.

A £15k CIF grant was received (Community Investment Fund).

£2.5K was also received as the second tranche of a YAPP grant of £7.5k over 3 years.

Despite the office being closed to clients this year we received £1846 in donations.

Payroll continued to make a contribution towards our continued existence.

Stage 2 of a bid had been submitted to the National Lottery Reaching Communities Fund; this was paused while the Lottery were only considering Covid-19 related bids. The policy was changed in early 2021 and in April we were offered a grant of £385,064 over 5 years. The project started on 1st July 2021.

As with past years, Nick Lear of Hawes Richards & Co was our independent examiner.

The Office

Despite the office being closed to clients due to Covid, many clients continued to be supported through the year. Staff and volunteers worked in the office or from home.

Bettina Farley has been a busy and successful office manager over the year and continues to be so. In addition to office duties she has also worked hard on Welfare Rights cases.

Jane Turner continues to be employed as Receptionist.

Sheila Shearing has been a stalwart volunteer running housing and related services.

Volunteer Adrian Davies has been doing maintenance around the office, Jason Parker and Owen Davies help with the internet and technical matters.

After getting the news of the successful Lottery bid, the office was improved and decorated, with the addition of three private interview rooms. The rear room was split to give a secure document storage room compliant with GDPR and a cosier counselling/interview room.

The leaking roof was repaired. The cost was split between our remaining reserves and lottery money.

IT Suite

Client access to computers is no longer offered.

**COALITION OF DISABLED PEOPLE SOUTH DEVON
REPORT OF THE TRUSTEES (CONT'D)
For the Year Ended 30th June 2021**

Counselling Service

There was no Counselling Service running during the year.

Benefits Rights, Advocacy, Information and Advice

Benefits Rights, Advocacy, Information and Advice makes up a large proportion of the charity's efforts. The Team, including Bettina Farley and Louise Craig has successfully supported a great many clients in claims for the full range of benefits as well as with appeals and tribunals. The Team does a remarkable job often helping clients who cannot be catered for by other providers. In addition, we deal with several requests for information or advice through reception each working day. The workload is high due to lack of support elsewhere, fewer facilities at the job centre and the way no-show clients are being treated when they don't attend medicals.

Bettina has kept contact with Kevin Foster's office regarding difficulties people face with the current systems. Sheila Shearing runs housing issues, working with clients facing housing as well as financial problems. She has made links with many external agencies including Torbay Council Housing Options Team.

Personal Budgets: Payroll Service

The payroll service has continued to be beneficial to the clients and profitable for us during the year but there has been continued natural wastage with no new clients being registered.

Publicity and Promotion

Publicity continues through word of mouth by service users and volunteers. The Facebook page and website continue to give us an online presence and are kept up to date.

Community Fundraising

During Covid there has been no community fundraising.

Financial Review

Our financial position remained very weak during the year in question. However with the National Lottery Reaching Communities Fund award there are funds to continue and expand our services. There should always be the intention of finding sustainable sources of funding in order to continue in the long term. Reserve funds are needed for unexpected expenses, for example repair work on the building.

Plans for the Future

- To continue to search for sources of funding to increase reserves in consideration of the future.
- With the new funding restart the Counselling Service.
- To promote and develop a wider understanding of the role and value of Disability Support in Torbay and South Devon.
- To ensure the voice of disabled people is heard and acted upon in Torbay and South Devon.
- To increase the understanding of the social model of disability in Torbay and South Devon in order to remove the environmental and attitudinal barriers that prevent people with disabilities taking a full part in society.
- To support disabled people in being active citizens able to make choices in paid employment, voluntary work and as part of the wider community.

**Alex Sorrell
Chair**

Approved for signature onon behalf of the Trustees

.....
A SORRELL
CHAIR

.....
J READ
TRUSTEE

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
COALITION OF DISABLED PEOPLE SOUTH DEVON**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th June 2021, which are set out on pages 6 to 11.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directors 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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts 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 accounts 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 accounts to be reached.



Principal:	A N LEAR
Firm:	HAWES RICHARDS & CO
Relevant professional body:	CHARTERED ACCOUNTANTS
Address:	17 THE TERRACE TORQUAY, TQ1 1BN

Date:

COALITION OF DISABLED PEOPLE SOUTH DEVON

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income, Expenditure Account)
For the Year Ended 30th June 2021

	Notes	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
		£	£	£	£
INCOME FROM:					
Donations & Legacies	2	1,847	-	1,847	5,188
Charitable Activities	2	21,937	6,892	28,829	27,968
Other Income	2	145	-	145	263
TOTAL		23,929	6,892	30,821	33,419
EXPENDITURE ON:					
Property	3	8,787	5,537	14,324	3,203
Management & Administration	3	24,020	2,642	26,662	24,279
TOTAL		32,807	8,179	40,986	27,482
NET INCOME /(EXPEDITURE) AND NET MOVEMENT IN FUNDS		(8,878)	(1,287)	(10,165)	5,937
Total Funds Brought Forward		22,304	1,287	23,591	17,654
TOTAL FUNDS CARRIED FORWARD		13,426	-	13,426	23,591

COALITION OF DISABLED PEOPLE SOUTH DEVON

**BALANCE SHEET
as at 30 June 2021**

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		-		-
CURRENT ASSETS					
Debtors & Prepayments	7	10,332		3,841	
Cash at Bank	8	9,211		20,148	
Cash in Hand		<u>100</u>		<u>100</u>	
		19,643		24,089	
LIABILITIES					
Creditors: Amounts falling due within one year	9	<u>6,217</u>	<u>13,426</u>	<u>498</u>	<u>23,591</u>
NET ASSETS			<u>13,426</u>		<u>23,591</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
General Fund	10		13,426		22,304
Restricted Funds	11		-		<u>1,287</u>
TOTAL CHARITY FUNDS			<u>13,426</u>		<u>23,591</u>

For the financial year ended 30th June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no notice has been deposited under section 476 B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year end and of its results for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

The accounts have been prepared in accordance with the provisions of Companies Act 2006 applicable to companies subject to the small companies' regime and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

These Financial Statements were approved by the Trustees on
by:

and signed on their behalf

.....
A SORRELL
CHAIR

.....
J READ
TRUSTEE

COALITION OF DISABLED PEOPLE SOUTH DEVON
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021

STATUTORY INFORMATION

Coalition of Disabled People South Devon is a limited company charity, limited by guarantee, registered in England and Wales. The company's number and Charity Commission number and registered office address can be found on the Index page.

1. Accounting Policies

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:-

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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 issued October 2020) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, and the Charities Act 2011.

Coalition of Disabled People South Devon meets the definition of a Public Benefit Charity under FRS 102.

b) Incoming Resources

(i) **Legacies and Donations** are accounted for as soon as the amount receivable has been determined. Legacies and gifts in the form of property and equipment are credited at market value.

(ii) **Income from Grants** is included in Incoming Resources when these are receivable, except as follows: When donors specify that donations and grants given to the charity must be used in future accounting periods the income is deferred until those periods.

When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in Incoming Resources of Restricted Funds when receivable.

(iii) **Interest** is included when receivable by the charity

c) Resources Expended

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

d) Depreciation and Tangible Fixed Assets

All equipment purchased costing less than £1,000 is charged to the Statement of Financial Activities in the year of purchase. Equipment costing more than £1,000 is written off on a straight line basis over four years. Tangible Fixed Assets are shown in the Balance Sheet at historical cost, less depreciation.

e) Fund Accounting

Funds held by the charity are either:

(i) **Unrestricted General Funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

(ii) **Designated Funds**

These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

(iii) **Restricted Funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

COALITION OF DISABLED PEOPLE SOUTH DEVON
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021 (Cont'd)

2. INCOME

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
DONATIONS & LEGACIES						
Donations	<u>1,847</u>	-	<u>1,847</u>	5,188	-	<u>5,188</u>
CHARITABLE ACTIVITIES						
Grants	17,500	6,892	24,392	21,050	2,500	23,550
Payroll Service	<u>4,437</u>	-	<u>4,437</u>	<u>4,418</u>	-	<u>4,418</u>
	<u>21,937</u>	<u>6,892</u>	<u>28,829</u>	<u>25,468</u>	<u>2,500</u>	<u>27,968</u>
OTHER INCOME	<u>145</u>	-	<u>145</u>	<u>263</u>	-	<u>362</u>
TOTAL INCOME	<u>23,929</u>	<u>6,892</u>	<u>30,821</u>	<u>30,919</u>	<u>2,500</u>	<u>33,419</u>

3 EXPENDITURE**Property & Equipment**

Rates & Water	-	172	172	-	160	160
Insurance	604	-	604	601	-	601
Repairs & Renewals	7,979	4,250	12,229	509	-	509
Lighting & Heating	<u>204</u>	<u>1,115</u>	<u>1,319</u>	-	<u>1,933</u>	<u>1,933</u>
	<u>8,787</u>	<u>5,537</u>	<u>14,324</u>	<u>1,110</u>	<u>2,093</u>	<u>3,203</u>

Management & Administration

Salaries & Fees	20,240	-	20,240	19,910	-	19,910
Pension Contributions	182	-	182	159	-	159
Volunteer Expenses	30	-	30	492	-	492
Telephone	1,578	-	1,578	140	1,345	1,485
Stationery & Postage	3	-	3	602	-	602
Computer Support & Equipment	397	2,642	3,039	368	-	368
Subscriptions	299	-	299	96	275	371
Accountancy Fees	620	-	620	410	-	410
Sundry Expenses	<u>671</u>	-	<u>671</u>	<u>482</u>	-	<u>482</u>
	<u>24,020</u>	<u>2,642</u>	<u>26,662</u>	<u>22,659</u>	<u>1,620</u>	<u>24,279</u>

TOTAL

	<u>32,807</u>	<u>8,179</u>	<u>40,986</u>	<u>23,769</u>	<u>3,713</u>	<u>27,482</u>
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4. Staff Costs & Trustees Remuneration

	2021 £	2020 £
Wages & Salaries	20,240	19,910
Pension Costs	182	159
Social Security Costs	-	-
	<u>20,422</u>	<u>20,069</u>

The Trustees did not receive any remuneration during the year. No expenses were paid to the Trustees.

5. Staff Numbers

The average number of employees during the year was as follows:

	2021	2020
Management	<u>2</u>	<u>2</u>

COALITION OF DISABLED PEOPLE SOUTH DEVON
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021 (Cont'd)

6. Tangible Fixed Assets**Cost**

01.07.20
 Additions during the year
 Cost at 30.6.21

Equipment

£
 20,196
 -
20,196

Depreciation

01.07.20
 Charge for the year
 At 30.6.21

20,196
 -
20,196

Written Down Value

30.6.20
 30.6.21

-
 -

7. Debtors & Prepayments

Other Debtors
 Prepayments

	2021	2020
	£	£
	9,421	2,900
	<u>911</u>	<u>941</u>
	<u>10,332</u>	<u>3,841</u>

8. Cash at Bank

Current Account - Barclays
 Nat West

	2021	2020
	£	£
	525	632
	<u>8,686</u>	<u>19,516</u>
	<u>9,211</u>	<u>20,148</u>

9. Creditors: Amounts falling due within one year

Other Creditors
 Accruals
 Loan

	2021	2020
	£	£
	100	-
	1,117	498
	<u>5,000</u>	-
	<u>6,217</u>	<u>498</u>

10. Unrestricted Funds of the Charity

Balance Brought Forward
 Income
 Expenditure
 Balance at 30 June 2021

	2021	2020
	£	£
	22,304	15,154
	23,929	30,919
	<u>(32,807)</u>	<u>(23,769)</u>
	<u>13,426</u>	<u>22,304</u>

11. Restricted Funds

Y.E 30th June 2021

Clare Milne
 YAPP
 Donations for Wages

	At 01.07.20	Incoming Resources	Outgoing Resources	2021 Total
	£	£	£	£
	-	-	-	-
	1,287	-	1,287	-
	-	-	-	-
	<u>1,287</u>	-	<u>1,287</u>	-

Description of Funds

YAPP - Donation towards the cost of core funding.

COALITION OF DISABLED PEOPLE SOUTH DEVON
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2021 (Cont'd)

12. Analysis of Net Assets Between Funds

	General Fund £	Restricted Funds £	2021 Total £	2020 Total £
Cash at Bank and in Hand	1,311	-	1,311	20,248
Other Net Current Assets/(Liabilities)	<u>12,115</u>	-	<u>12,115</u>	3,343
	<u>13,426</u>	-	<u>13,426</u>	<u>23,591</u>

13. Related Party Transactions

During the year a trustee advanced a temporary loan of £5,000, which was repaid to the trustee after the year end. There was no interest charged.

14. Post-Balance Sheet Events

Following the year end, and as mentioned in the Trustees' Report, the grants awarded by the National Lottery Reaching Communities Fund was £385,064 over a period of five years. At the end of the year, the charity had expended a total of £6,892, which will be reimbursed from the grant and is the only income included in these accounts for this grant. The first tranche of this grant was received in July 2021. The expenditure was mainly incurred in connection with the refurbishment of the offices and has been included in these accounts. The balance of the grant will be included in future years' accounts.

15. Legal Status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company has an exemption under the Companies Act 2006 from using the word "Limited" in its title.

16. Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.