

Charity registration number: 1127582

North Dorset Disability Action Group

**Annual Report and Financial Statements
for the Year Ended 31 August 2021**

North Dorset Disability Action Group

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North Dorset Disability Action Group

Reference and Administrative Details

Principal Office	Units 6/7 Nightingale Court Blandford Forum Dorset DT11 7ED
Charity Registration Number	1127582
Bankers	Lloyds Bank plc Blandford 6 Market Place Blandford Dorset DT11 7EE
Independent Examiner	Scott Vevers Ltd Chartered Accountant and Registered Auditor 65 East Street Bridport Dorset DT6 3LB
Trustees	Ms C A Carter Mrs L J Hill Ms S N Brown Mr P W Collins Mr M Wells

North Dorset Disability Action Group

Trustees' Report

Report of the Trustees for the year ended 31 August 2021

The Trustees present their report and the financial statements for the year ended 31 August 2021. The Trustees who served during the year and up to the date of this report are set out on Page 1.

Structure, governance and management

The activities of the Charity are monitored by the Trustees who all act in a voluntary capacity. The Trustees follow the principles of governance and control advocated by the Charity Commission. Formal meetings and discussions are held on a regular basis.

Objectives and activities

Activities

North Dorset Disability Action Group was registered on 21 March 2012 for the relief of disabled persons living or residing in North Dorset primarily by the provision of electric mobility scooters and other mobility aids.

Results

The incoming resources for the year amounted to £35,086 (2020 - £38,152) all of which will be used in providing mobility scooters and accessories to the disabled of North Dorset.

Strategy

The Group seeks to raise funds to provide a permanent base from which scooters can be provided to disabled persons throughout North Dorset.

Donations

Income and donations have all been treated as Unrestricted Funds during the year and the Trustees may use these funds without limitations and may transfer money from the Restricted Funds or to Reserves as and when necessary. No Restricted Funds are held at the year end.

Reserves Policy

Funds are held to meet the projected costs of the Group for a period of six to nine months, together with the costs of winding up the Group. The actual amount of the provision is reviewed each Committee Meeting in light of existing circumstances. The degree of uncertainty over public funding, and a reduction in private funding available, reflecting the current economic situation, means the excess of funds over those required by the Policy will be allowed to carry forward and for the time being is not considered excessive.

Investment Policy

The Charity is not involved with investment activities. Reserve funding is volatile and are not considered material for investment purposes.

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. These procedures are reviewed annually to ensure they still meet the needs of the Charity.

North Dorset Disability Action Group

Trustees' Report

Year under review

During the year we have worked on behalf of our membership, currently around 220, and members of the public purchasing items for sale. Activity has again been impacted by the pandemic - the number of items of equipment remained lower than usual until the year end, and servicing and repair was limited due to many of our members needing to remain indoors. As a vehicle hire operation we were allowed and able to remain open throughout lockdowns, but in the latter part of 2020 and for three months from January to April 2021, we remained closed to the public. On reopening our opening hours were halved in line with the reduced demand, and the number of volunteers similarly reduced.

Donations increased but fundraising was non-existent and sales much reduced, while expenditure on scooter maintenance and accommodation remained. It was not until July 2021 that we were able to give up the second storage unit, which has been leased for equipment not in use. However, as a retail and hospitality business we were able to access grant funding from Dorset Council, which was used to offset reduced income and increased costs, to waive subscriptions from members, and allowed us to commission and purchase a purpose-built ramp at the front of the building which has been much appreciated by staff and members. Further grant funding has been retained for future investment.

We worked with a number of partners, including those making referrals to us from Blandford Community Hospital, Sovereign, Anchor Hanover, Aster and other housing providers, social services, NorDDIS in Gillingham and the Charity Williams Williams.

One of our trustees stood down in June 2021, and another was unable to be actively involved for much of the year under review, but the remaining trustees and one volunteer were able to maintain the reduced service. As permitted by the Charity Commission, our AGM was postponed and will be held in 2022.

The Future

Since the start of the 2021/2022, activity has gradually increased but we continue to operate on restricted hours with a reduced number of 'staff'. Our ability to recruit further trustees and volunteers remains a concern.

The annual report was approved by the trustees of the charity on 12 May 2022 and signed on its behalf by:

Ms C A Carter
Trustee

Mrs L J Hill
Trustee

Ms S N Brown
Trustee

North Dorset Disability Action Group

Independent Examiner's Report to the trustees of North Dorset Disability Action Group

I report to the trustees on my examination of the accounts of North Dorset Disability Action Group for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of North Dorset Disability Action Group 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 North Dorset Disability Action Group'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 North Dorset Disability Action Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M J Cridland B.A. (Hons) F.C A.
Chartered Accountant and Registered Auditor
65 East Street
Bridport
Dorset
DT6 3LB

Date:.....

North Dorset Disability Action Group

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		737	737
Other trading activities		22,249	22,249
Investment income	4	2	2
Other income		12,098	12,098
Total income		<u>35,086</u>	<u>35,086</u>
Expenditure on:			
Raising funds		(16,205)	(16,205)
Charitable activities		<u>(14,032)</u>	<u>(14,032)</u>
Total expenditure		<u>(30,237)</u>	<u>(30,237)</u>
Net income		<u>4,849</u>	<u>4,849</u>
Net movement in funds		4,849	4,849
Reconciliation of funds			
Total funds brought forward		<u>28,062</u>	<u>28,062</u>
Total funds carried forward	9	<u><u>32,911</u></u>	<u><u>32,911</u></u>

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		10,273	10,273
Other trading activities		26,424	26,424
Investment income	4	2	2
Other income		<u>1,453</u>	<u>1,453</u>
Total income		<u>38,152</u>	<u>38,152</u>
Expenditure on:			
Charitable activities		<u>(24,665)</u>	<u>(24,665)</u>
Total expenditure		<u>(24,665)</u>	<u>(24,665)</u>
Net income		<u>13,487</u>	<u>13,487</u>
Net movement in funds		13,487	13,487
Reconciliation of funds			
Total funds brought forward		<u>14,575</u>	<u>14,575</u>
Total funds carried forward	9	<u><u>28,062</u></u>	<u><u>28,062</u></u>

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

The notes on pages 7 to 10 form an integral part of these financial statements.

North Dorset Disability Action Group

(Registration number: 1127582)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	8	<u>32,911</u>	<u>28,062</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>32,911</u>	<u>28,062</u>
Total funds	9	<u>32,911</u>	<u>28,062</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 12 May 2022 and signed on their behalf by:

Ms C A Carter
Trustee

Mrs L J Hill
Trustee

Ms S N Brown
Trustee

North Dorset Disability Action Group

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

North Dorset Disability Action Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

North Dorset Disability Action Group

Notes to the Financial Statements for the Year Ended 31 August 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	737	737
Total for 2021	737	737
Total for 2020	10,273	10,273

North Dorset Disability Action Group

Notes to the Financial Statements for the Year Ended 31 August 2021

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	21,949	21,949
Membership subscriptions	275	275
Other income from other trading activities	10	10
Total for 2021	<u>22,234</u>	<u>22,234</u>
Total for 2020	<u>26,424</u>	<u>26,424</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2	2
Total for 2021	<u>2</u>	<u>2</u>
Total for 2020	<u>2</u>	<u>2</u>

5 Other income

	Unrestricted General £	Total 2021 £	Total 2020 £
Other income	<u>12,098</u>	<u>12,098</u>	<u>1,453</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

North Dorset Disability Action Group

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Taxation

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

8 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	40	36
Cash at bank	32,871	28,026
	<u>32,911</u>	<u>28,062</u>

9 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	<u>28,062</u>	<u>35,086</u>	<u>(30,237)</u>	<u>32,911</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2021 £
Current assets	<u>32,911</u>	<u>32,911</u>
	Unrestricted funds General £	Total funds at 31 August 2020 £
Current assets	<u>28,062</u>	<u>28,062</u>