

**Charity registration number: 1127582**

# **Disability Action Group**

**Annual Report and Financial Statements  
for the Year Ended 31 August 2023**

## **Disability Action Group**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11

## **Disability Action Group**

### **Reference and Administrative Details**

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

# **Disability Action Group**

## **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 August 2023. 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*

The 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.

The Charity provides low-cost hire, second-hand sales and maintenance of mobility scooters, wheelchairs and other aids to its members.

#### *Results*

The incoming resources for the year amounted to £28,710 (2022 - £28,247) all of which has or will be used in providing the charities activities.

#### *Strategy*

The Group seeks to raise funds to provide a permanent base from which scooters and wheelchairs can be provided to disabled persons within a defined radius of its base in Blandford Forum, and to carry out its activities at minimal cost to its members.

(Note: Revised slightly since it used to say within North Dorset which is no longer a fully defined area and we actually operate beyond what it used to be!).

#### *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 at least three months, together with the costs of winding up the Group and/or meeting extraordinary expenses. 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 funds activities on a regular basis and, as such, is not involved with investment activities. Reserves are invested in interest bearing accounts to provide maximum income but with short term access.

## **Disability Action Group**

### **Trustees' Report (continued)**

#### *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.

#### *Year under review*

During the year we have worked on behalf of our membership and members of the public purchasing items for sale.

At our AGM in May, 2023 we agreed to raise our annual subscription from £5 to £10 so that we could maintain our hire and service charges at the same low level, and membership by the end of the financial year had risen from 123 to 173.

The number of items of equipment out on hire has returned to its usual level, and expenses increased accordingly, and due to the increased cost of materials, vehicle running costs and utilities.

Our opening hours remained a total of 12 hours a week, but the work of our Trustees and volunteers sometimes exceeded that total. All our Trustees are active volunteers in our shop and workshop.

We are grateful to have received a large number of donations, both in cash and equipment. Sales were also back to their usual level, and servicing exceeded all previous years, but fundraising remains limited by our small numbers, and expenses have risen.

We worked with a number of partners, including those making referrals to us from Blandford Community Hospital and local GP practices, housing providers and social services.

A further Trustee was lost in November 2022, but two were recruited at our AGM in May 2023, and during the year we recruited two further volunteers in the workshop.

#### *The future*

Since the start of the 2023/2024, activity has been maintained, and subject to the continued availability of volunteers and Trustees, we believe we are well-placed to meet future demands.

#### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

## **Disability Action Group**

### **Trustees' Report (continued)**

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:

**Ms C A Carter**  
**Trustee**

**Mrs L J Hill**  
**Trustee**

**Ms S N Brown**  
**Trustee**

## **Disability Action Group**

### **Independent Examiner's Report to the trustees of Disability Action Group**

I report to the trustees on my examination of the accounts of Disability Action Group for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the charity trustees of 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 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 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**

**14 May 2024**

## Disability Action Group

### Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		1,027	1,027
Charitable activities		27,584	27,584
Investment income	3	<u>99</u>	<u>99</u>
Total income		<u>28,710</u>	<u>28,710</u>
<b>Expenditure on:</b>			
Raising funds		(11,299)	(11,299)
Charitable activities		<u>(14,768)</u>	<u>(14,768)</u>
Total expenditure		<u>(26,067)</u>	<u>(26,067)</u>
Net income		<u>2,643</u>	<u>2,643</u>
Net movement in funds		2,643	2,643
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>28,917</u>	<u>28,917</u>
Total funds carried forward	7	<u><u>31,560</u></u>	<u><u>31,560</u></u>

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		790	790
Charitable activities		27,457	27,457
Investment income	3	<u>2</u>	<u>2</u>
Total income		<u>28,249</u>	<u>28,249</u>
<b>Expenditure on:</b>			
Raising funds		(17,663)	(17,663)
Charitable activities		<u>(14,580)</u>	<u>(14,580)</u>
Total expenditure		<u>(32,243)</u>	<u>(32,243)</u>
Net expenditure		<u>(3,994)</u>	<u>(3,994)</u>
Net movement in funds		(3,994)	(3,994)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>32,911</u>	<u>32,911</u>
Total funds carried forward	7	<u><u>28,917</u></u>	<u><u>28,917</u></u>

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

The notes on pages 8 to 11 form an integral part of these financial statements.



**Disability Action Group**  
**(Registration number: 1127582)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand	6	<u>31,560</u>	<u>28,917</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>31,560</u>	<u>28,917</u>
<b>Total funds</b>	7	<u>31,560</u>	<u>28,917</u>

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:

**Ms C A Carter**  
Trustee

**Mrs L J Hill**  
Trustee

**Ms S N Brown**  
Trustee

## **Disability Action Group**

### **Notes to the Financial Statements for the Year Ended 31 August 2023**

#### **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**

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.

##### **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.

##### **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.

##### ***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.

## Disability Action Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 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 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	1,027	1,027
<b>Total for 2023</b>	<b>1,027</b>	<b>1,027</b>
<b>Total for 2022</b>	<b>790</b>	<b>790</b>

## Disability Action Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	99	99
<b>Total for 2023</b>	<b>99</b>	<b>99</b>
<b>Total for 2022</b>	<b>2</b>	<b>2</b>

#### 4 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.

## Disability Action Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 5 Taxation

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

#### 6 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	40	37
Cash at bank	31,520	28,880
	<u>31,560</u>	<u>28,917</u>

#### 7 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
General	<u>28,917</u>	<u>28,710</u>	<u>(26,067)</u>	<u>31,560</u>

#### 8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Current assets	<u>31,560</u>	<u>31,560</u>
	Unrestricted funds General £	Total funds at 31 August 2022 £
Current assets	<u>28,917</u>	<u>28,917</u>