

Charity Registration No. 1127582

DISABILITY ACTION GROUP (NORTH DORSET)

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

**DISABILITY ACTION GROUP (NORTH DORSET)**

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FOR THE YEAR ENDED 31 AUGUST 2024**

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**DISABILITY ACTION GROUP (NORTH DORSET)**

**CHARITY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2024**

TRUSTEES:	Carolyn Carter Elizabeth Bray Sheila Brown Peter Collins Alan Elford Lorna Hill Iain Wingate (appointed 27 May 2024)
REGISTERED OFFICE:	Unit 6/7 Nightingale Court Blandford Forum Dorset DT11 7ED
REGISTERED CHARITY NUMBER:	1127582
INDEPENDENT EXAMINER:	Marcus Cridland BA(Hons) FCA Scott Vevers Ltd Chartered Accountants & Registered Auditors 65 East Street Bridport Dorset DT6 3LB
PRINCIPAL BANKERS:	Lloyds Bank plc 6 Market Place Blandford Dorset DT11 7EE

## **DISABILITY ACTION GROUP (NORTH DORSET)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report together with the financial statements of the charity for the year ended 31 August 2024. 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. Newly appointed trustees are provided with an induction through provision of training courses and mentoring by established trustees.

#### **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.

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

##### *Results*

The incoming resources for the year amounted to £30,721 (2023 £28,710) all of which has or will be used in providing the charity's activities. The surplus for the year was £1,947 (2023 £2,643) and the funds at 31 August 2024 were £33,507 (2023 £31,560).

##### *Strategy*

The Group seeks to raise funds to provide a permanent base from which scooters and wheelchair 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.

##### *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 (NORTH DORSET)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

#### *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.

#### *The year under review*

We have ended the year with a surplus of £1,947, of which half has gone into our replacement van fund.

We maintained our opening hours of 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, and another was recruited in May 2024.

Once again we are grateful to have received a large number of donations, both in cash and equipment, and we were particularly grateful to receive a £1,000 donation from the Ashley Wood Golf Club Ladies. Membership at the end of the year had dropped to 151 (173), but scooter and other sales were up, and hire income has improved to above the previous year. Throughout the year we have consistently had around 80 items of equipment out on hire.

The cost of scooter repair and maintenance was down, as were servicing expenses and income. Utilities were only fractionally up, thanks to service switching, but unit repair and maintenance almost doubled, partly because of asset purchases and annual increases.

Whilst we have scrapped a dozen older and damaged scooters and wheelchairs, they have been replaced by the donation and purchase of over a dozen scooters and three wheelchairs.

We continue to work with a number of partners who make referrals to us, but most of our new members come through word of mouth from existing members.

#### *The future*

In the coming year, we need to recommission our website, and are expecting increased expenditure on our van, which is now 16 years old, but are continuing to maintain a reserve for its eventual replacement.

#### **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 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:

**DISABILITY ACTION GROUP (NORTH DORSET)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

- 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
- 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 28/10/24 and signed on its behalf by

C. Carter

Ms C A Carter  
Trustee

LJ Hill

Mrs LJ Hill  
Trustee

S N Brown

Ms S N Brown  
Trustee

**DISABILITY ACTION GROUP (NORTH DORSET)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2024**

I report to the trustees on my examination of the accounts of Disability Action Group (North Dorset) for the year ended 31 August 2024, which are set out on pages 6 to 11.

**Responsibilities and basis of 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).

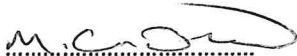
I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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; or
3. The accounts do not comply with the applicable 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.



M. Cridland BA(Hons) FCA  
Scott Vevers Ltd  
Chartered Accountants & Registered Auditors  
65 East Street  
Bridport, Dorset  
DT6 3LB

Date: 07/11/24

**DISABILITY ACTION GROUP (NORTH DORSET)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds £	2024 Total funds £	2023 Total funds £
	Notes			
<b>INCOME</b>				
<b>Income and endowments from:</b>				
Donations and grants	2	1,632	1,632	1,027
Other income including trading income	3	28,777	28,777	27,584
Investment income		312	312	99
<b>Total incoming resources</b>		<u>30,721</u>	<u>30,721</u>	<u>28,710</u>
<b>EXPENDITURE ON:</b>				
Raising funds	4	10,408	10,408	11,299
Charitable activities	5	18,366	18,366	14,768
<b>Total expenditure</b>		<u>28,774</u>	<u>28,774</u>	<u>26,067</u>
<b>Net Movement in Funds for the year</b>		1,947	1,947	2,643
<b>Total Funds:</b>				
Brought Forward	6	31,560	31,560	28,917
Carried Forward	6	<u>33,507</u>	<u>33,507</u>	<u>31,560</u>

All incoming resources and resources expended derive from continuing activities.

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



# DISABILITY ACTION GROUP (NORTH DORSET)

## BALANCE SHEET AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		33,507		31,560	
		<u>33,507</u>		<u>31,560</u>	
<b>Net current assets</b>			33,507		31,560
<b>Net assets</b>			<u>33,507</u>		<u>31,560</u>
<b>The funds of the charity:</b>					
Unrestricted funds	6		33,507		31,560
<b>Total charity funds</b>			<u>33,507</u>		<u>31,560</u>

The financial statements were approved by the Board of Trustees on 28/10/24 and signed on its behalf by:

C. Carter  
Ms C A Carter  
Trustee

L J Hill  
Mrs L J Hill  
Trustee

S N Brown  
Ms S N Brown  
Trustee

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

## DISABILITY ACTION GROUP (NORTH DORSET)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a. 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 issued in October 2019 (Charity SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

##### b. Basis of preparation

Disability Action Group 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.

##### c. Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

##### d. Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a 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.

###### *Investment income*

Interest is recognised once it has been credited to the bank account.

##### e. Classification of 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 cost 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.

###### *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.

###### *Governance costs*

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## DISABILITY ACTION GROUP (NORTH DORSET)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting policies (continued)

##### f. 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.

##### g. 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.

##### h. 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.

##### i. 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 arrangement 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.

###### *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 transactions. 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 similar debt instruments.

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.

#### 2 Donations and legacies

	2024	2023
	£	£
Donations from individuals	1,632	1,027
	<u>1,632</u>	<u>1,027</u>

**DISABILITY ACTION GROUP (NORTH DORSET)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**3 Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Equipment hire	19,350	18,772
Sales	7,917	7,462
Membership subscriptions	1,510	1,092
Other income	-	258
	<u>28,777</u>	<u>27,584</u>

**4 Expenditure on raising funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Scooter purchases	2,467	1,430
Scooter sales and repairs	7,941	9,869
	<u>10,408</u>	<u>11,299</u>

**5 Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Direct costs	17,886	14,288
Governance costs	480	480
	<u>18,366</u>	<u>14,768</u>
<b>Direct costs</b>		
Rent and rates	5,035	5,132
Utilities	2,886	2,705
Repairs, cleaning and maintenance	1,701	849
Insurance	1,752	1,643
Computer, internet and data protection costs	147	170
Printing, postage and stationery	253	424
Van expenses	2,414	2,821
Volunteer expenses	3,698	544
	<u>17,886</u>	<u>14,288</u>
<b>Governance costs</b>		
Independent examiner's remuneration	480	480
	<u>480</u>	<u>480</u>

# DISABILITY ACTION GROUP (NORTH DORSET)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 6 Funds

	01.09.2023	Incoming resources	Resources expended	31.08.2024
	£	£	£	£
<b>General Funds</b>				
Unrestricted	31,560	30,721	(28,774)	33,507
	<u>31,560</u>	<u>30,721</u>	<u>(28,774)</u>	<u>33,507</u>

	01.09.2022	Incoming resources	Resources expended	31.08.2023
	£	£	£	£
<b>General Funds</b>				
Unrestricted	28,917	28,710	(26,067)	31,560
	<u>28,917</u>	<u>28,710</u>	<u>(26,067)</u>	<u>31,560</u>

### 7 Analysis of fund balances between net assets

	2024	2023
	£	£
Current assets	33,507	31,560
Total funds	<u>33,507</u>	<u>31,560</u>

### 8 Financial instruments

	2024	2023
	£	£
Categorisation of financial instruments:		
Financial assets that are debt instrument measured at amortised cost	<u>33,507</u>	<u>31,560</u>

#### Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £312 (2023 £99).

### 9 Related party transactions

During the year there was £3,100 (2023 £nil) paid to a trustee for backdated travel expenses.