

The Disability Advice Project Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

The Disability Advice Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	12
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	17

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

IT'S HARD

It's hard being a small 3rd sector organisation helping disabled people in Wales

It's hard hearing of the personal circumstances of the most disadvantaged in society

It's hard hearing of people being denied their fair level of benefits

It's hard when you know a disabled person who has had to move to England to get his proper health care treatment

It's hard when you know disabled people who can't afford to move to England to get their proper health care treatment

It's hard raising the money we need to maintain a presence in the community

It's hard maintaining a working environment for our disabled members of staff, an issue made considerably worse during the last year

It's hard when you see private sector house builders designing and marketing houses/estates unsuitable for many older and/or disabled people

It's hard when you hear that disabled people when volunteering to help others in society run the risk of losing their welfare benefits

It's hard to see support for parents being withdrawn when severely disabled children become adults

It's hard seeing the problems faced by disabled children as they become adults

It's hard when you hear of people who can't type or hold a pen for long being told they are fit for work

It's hard when you have to keep on pointing out that disabled people need longer to do anything

It's hard when you hear of neighbours stopping disabled people from adapting their own home

It's hard seeing the social isolation of so many disabled people and how this has been increasing this past year due to social restrictions of Covid-19

It's hard having to keep reminding people of The Equality Act and its application to disabled people

It has been hard continuing to provide our services during the ongoing pandemic

As we say, **it's hard** working for a small 3rd sector organisation helping disabled people in Wales.

But survive the Disability Advice Project has for 24 years.
We are still helping disabled people from our base in Cwmbran.
And will continue to do so, Coronavirus or not.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Reference and administrative details

Registered charity name	The Disability Advice Project Ltd
Charity registration number	1156176
Company registration number	08785632
Principal office and registered office	24 Bridge Street Newport NP20 4SF

The trustees

Mrs B Ford
Ms T Blockwell
Mrs A Deverill-Smith
Mr A C Crowhurst

Independent examiner	Jonathan Rhodes BSc BFP FCA 24 Bridge Street Newport South Wales NP20 4SF
-----------------------------	---

Structure, governance and management

Nature of governing document and constitution of the charity

Disability Advice Project Limited, is a Company Limited By Guarantee, company registration number 8785632. Registered charity number 1156176. The company was incorporated on 21 November 2013 under the Companies Act 2006 and its governing document is its Articles of Association.

The methods adopted for the recruitment and appointment of new trustees

During the period of the pandemic, recruitment of staff has been difficult. We have had to cease recruiting volunteers. We have used our existing contact base to try to grow our numbers.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Induction and training of new trustees

The charity provides all new trustees with a copy of the Charity Governance Code. In addition, we provide a copy of the most recent financial statements together with the most recent quarterly report. Induction procedures for trustees include familiarisation with the charity's policy and procedures, provision of minutes of meetings and introduction to staff and volunteers. Training explaining the roles and responsibilities of trustees is also undertaken.

Training of staff generally

As illustrated in our commentary of the way that DAP has functioned during the Covid-19 pandemic, we ensure that all staff are trained to provide the best current guidance to our clients. Our Welfare Rights Manager is tasked with ensuring the quality and consistency of our advice.

Organisational structure

The charity consists of a Board of Trustees with a Chair and Treasurer. Their role is essentially of a strategic nature. The day-to-day management of the charity and operational decisions are the responsibility of the Management Team, consisting of the Project Director and Finance Manager. The management team reports to the Board of Trustees on an approximately bi-monthly basis.

The charity had 4-5 members of salaried staff during the financial year.

It is important to the values of the organisation that it is citizen led. Prior to the pandemic, DAP convened meetings of a group that consisted of key volunteers and members of staff. It held regular meetings, which were open to everyone at DAP, to enable scrutiny and debate of many operational decisions in an open forum. It is intended that, when circumstances permit, this practice will resume.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Relationships with other parties

The charity has no formal links with any other organisation. However, as part of its essential way of working DAP will join on an ad hoc basis with any other organisation in the delivery of services that would be to the benefit of our core target group of disabled people, their families and their carers. We reach out to other groups in the spirit of partnership.

In recent years, the charity has worked in partnership with the following:

- Blaenau Gwent County Borough Council
- CAIR, The Monmouthshire Disablement Association
- Cardiff City Council
- Cardiff Third Sector Council
- Care Council for Wales
- Careers Wales
- Carers Centres in Torfaen, Monmouth, Newport, Vale of Glamorgan and Neath Port Talbot
- Carers Wales
- Carers Trust South East Wales
- Coleg Gwent
- Contact a Family
- CSING Cardiff
- Cwmbran Community Youth Project
- Cwmbran, Newport and Monmouth Citizens Advice Bureaus
- Cymorth Cymru
- Department of Work and Pensions
- Dewis Centre for Independent Living
- Disability Wales
- Diverse Cymru
- Equalities and Human Rights Commission
- Fry Law
- Gwent Association of Voluntary Organisations
- Gwent Police
- Healthcare Inspectorate Wales
- Her Majesty's Courts and Tribunals Service
- JobCentrePlus in Cwmbran, Newport, Monmouth and RCT
- LawWorks Cymru
- Monmouthshire County Council
- MS Society
- National Association of Welfare Rights Advisors
- National Lottery
- Newport County Council
- Pensions Service
- Primary Health Care Providers in Torfaen, Monmouth, Newport and Blaenau Gwent
- QWEST
- Scope Cwmpas Cymru
- Tai Pawb
- Torfaen Community Economic Development
- Torfaen County Borough Council
- Torfaen Voluntary Association
- TSW Training
- Vale of Glamorgan County Council
- WCVA
- Welfare Rights Advisors Cymru
- Young Carers Groups

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Membership of local groups

Prior to the pandemic, DAP had been a member of the following groups:

- Torfaen Welfare Reform Project
- Monmouthshire Integrated Services Group
- Govtech Catalyst Inception Advisory Group
- Tech for Justice panel
- Community Conversation Network
- Tribunal User Group
- Gwent Third Sector Volunteer Management Network

Due to the Covid-19 pandemic, the work of some of these groups has had to be put on hold for a period of time. We will be active with these groups when circumstances permit.

Objectives and activities

Summary of the purposes of the charity as set out in its governing document

The charity's main objects as set out in the governing document are to provide accurate, appropriate and up-to-date information and advice on all disability issues to disabled people, their families and carers.

The charity's mission statement is:

'To provide high quality, independent, specialist advice, advocacy and information for disabled people their families and carers enabling greater choice, and improvement in their quality of life'.

Summary of main activities of the charity in relation to those purposes for the public benefit

The Charity's main activities in relation to our purposes for the public benefit are

- Form filling to obtain welfare benefits
- Carrying out benefit checks
- Providing current information relating to benefits / Welfare reform
- Representing disabled people and their carers at tribunals
- Preparation of CVs, interview techniques, job searches
- Aspects of the Social Inclusion agenda
- Life coaching
- Organising basic training in job related issues
- Providing access to accredited training
- Advice and support regarding Community Assessments and Continuing Healthcare Assessments
- Helping disabled people with a range of access issues

All of these are provided in a supportive, knowledgeable, professional and independent environment.

In addition to these traditional activities, DAP is becoming increasingly concerned with the way that the distribution of welfare benefits is being administered nationally. Several instances of unjust treatment of disabled people have come to light in recent years amongst the people that have come to us for advice and assistance. These have mainly revolved around a poor understanding of disabled people's circumstances and capabilities when considering a claim for personal independence payments by those tasked by the government to assess appropriate payments.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Donations and Fund-raising

We received donations through fund-raising of £3,475 including Gift Aid during the year. To this can be added the sum of £3,294 provided as a "rent holiday" by our landlord . We also received significant help from the National Lottery to help us to overcome our loss of donations through fundraising and also to help us to reconfigure our offices in line with social distancing and safe ways of working requirements.

Statement confirming whether the trustees have had regard to the Charity Commission guidance on public benefit

We, as Trustees, have had regard to the Charity Commission's public benefit guidance. In particular, we make decisions

- To ensure that our Charity's purpose provides public benefit
- To manage any risks of detriment or harm to our beneficiaries and to the public in general which might result from the work we do
- About who benefits in ways that are consistent with our purposes and mission statement
- To make sure that any personal benefits are no more than incidental

Additionally, our targets for public benefit include

- Raising awareness about living with a disability
- Reducing poverty and improving the quality of life for disabled people, their families and their carers
- Enabling disabled people and their carers to gain skills, increase their self-esteem and re-engage with learning to prepare them for a future role in the workplace

Policy on social investment

The charity is not tied to any political party or local authority. This independence enables us to act for our clients whenever issues arise with councils and housing associations.

We have a policy whereby that interest must be declared should an issue arise. We have 2 members active with local Housing Associations.

Through these and many other ways, the charity illustrates that we are a valuable, independent source of information for disabled people and their families and their carers in this part of Wales.

As part of our contribution to issues concerning the improvement in the quality of life of disabled people in the future, we also offer comments and criticisms of proposals from local planning authorities, local health boards and Welsh Government.

Our clients

Since 2010 we have helped close to 4,000 disabled people the majority of whom have gained their appropriate level of welfare benefits with the help of the people at DAP. The average level of welfare benefit currently being awarded is around £80 per week for a period of 2 years. At today's values, the total amount gained and then re-circulated in the local economy during these 10 years is in the order of £33,000,000.

We are seeing increased numbers of disabled people with mental health and learning difficulties.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

DAP and Coronavirus

It became evident very early on that the Covid-19 virus was going to have a pronounced effect not just on our activities but also on society as a whole. However, the National Lottery have been magnificent in their support of DAP during the last year. DAP as an organisation, and the many people that DAP has managed to support during the last year will be forever grateful for the support given by the National Lottery. We are also grateful to our landlord for giving us a 3 month "rent holiday".

In the week or so prior to the National Lockdown on 23 March 2020, DAP staff emptied the entire working area of our office. We arranged for new floor coverings to be installed and the desks to be repositioned in a way that complied with social distancing requirements. The whole area was then deep cleaned. We had no way of knowing when we would be able to use the office again for client meetings but this work was key preparation for a future when society resumed some form of normal working with coronavirus still a threat to people's lives. We have installed dispensers of antiseptic gel in many points in the office. We have also established a protocol for entrance into the office that involves taking temperatures and scanning the covid QR code.

The pandemic has had many adverse effects on the ways that organisations worked. The one which caused us most pain was telling our volunteers that they could no longer come into the office to carry out any activities for us. We understood that they might feel a sense of isolation due to this. We therefore set up a forum using social media that people could use to keep in touch. When covid cases were temporarily in decline in mid-summer 2020, we organised a social gathering in the local park to reinforce the DAP "family" tradition that has grown up over the years.

We knew that disabled people's need for advice and help was likely to increase during the pandemic.

We therefore let it be known that we would be continuing to provide services from home and that our support would be continuing. The National Lottery funded us in purchasing a new telephone system that would enable home working. They also enabled us to subscribe to a new database that could also be accessed remotely. These 2 technological solutions have enabled DAP to continue to provide its services throughout the whole of the last year.

A key element of this continuing provision has been the commitment of our staff. Client conversations using the telephone have taken longer to complete than was the case with face-to-face meetings. Completion of key forms has proved problematic. But DAP managed to help 325 clients during the year. While most of our clients have been based in Torfaen, Newport, Blaenau Gwent, Monmouthshire and Caerphilly, word of our work evidently came to be known about in wider locations. We have had many new clients who live in Cardiff as well as one or two from Swansea, Neath Port Talbot, Carmarthen, Dyfed, Powys and Gwynedd. We noted that several of these were referred to us from local housing associations.

One major loss of not having an office for people to visit was the slowdown in donations. We have never asked for any contributions for any of DAP's personal client work. However, many people have shown their appreciation over the years. Sometimes this has been with chocolates and the like; in other cases, this has been by the giving of small donations. We have always been grateful for these small tokens of appreciation but covid has put a stop to this practice. The National Lottery has understood this issue and has helped us to fill this gap in DAP's income.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Our commitment to our staff has been maintained by the organising of (virtual) training courses. These included "Carers Friendly Training" as well as several events aimed at increasing staff proficiency in the new telephone system and database. In addition to this "formal training" were the regular (virtual) staff meetings which were all recorded for reference with regular issue of action lists.

Obtaining new staff during the last year has proved to be difficult. However, the new staff taken on as a result of our National Lottery grant have contributed mightily to our activities. They have enhanced our welfare rights service, provided key overview of our policies and procedures, reinforced our financial management and given us a much-improved social media presence. But despite the key contributions of these new staff, we would have "been lost" without those members of staff who have been with DAP for between 10 and 20 years. The whole team has gelled well (virtually) and as the Chair of Trustees I would like to say a BIG THANK YOU to them all for managing to keep on providing key services to disabled people in the most trying of circumstances.

Other on-going activities

In order to ensure that public bodies in DAP's operational area have been consistently reminded of DAP's image and message, members of DAP continued to help to set up the Torfaen Accessibility Forum (attended by Councillors of Torfaen County Borough Council and the local Health Board) as well as sitting on the scrutiny committee of the Adult Select Committee of Monmouthshire County Council.

In the course of our work over the last few years, we have met a group of people with Ehlers-Danlos Syndrome (EDS). It became very apparent that Welsh people with this syndrome receive far worse care and treatment than do those living in England. As a result, we have written a detailed report on the quality of life of people with EDS in Wales. We have had meetings with the Chair of the Welsh Rare Diseases Forum and attended a meeting at the Senedd attended by people with rare diseases from all over Wales. At that meeting, we were informed that Welsh Government would have some encouraging news for us shortly. And then coronavirus hit us and any health initiatives not aimed specifically at addressing the needs of people with Covid-19 appeared to have been halted. We hope that at some stage in the near future, initiatives aimed at helping people with rare diseases in Wales will recommence.

For some years, we have felt that the quality of housing being provided by the mass housing providers has not been suitable for many disabled and older people. We have raised this issue with our local Member of the Senedd who has then raised the issue with the Welsh Housing Minister. We have received confirmation that our concerns are well understood in the Senedd but we are yet to know of any Bills coming before elected members which will change the nature of the current housing provision and so we will continue to lobby on this matter.

Where it has been possible due to the limitations imposed by coronavirus, we have continued to pursue our campaigning agenda. Our primary issues throughout the last few years have been to:

- Improve access to facilities wherever disabled people were at a disadvantage
- Raise issues relating to car parking provision for disabled people
- Raise the profile of Welsh disabled people in cases where they were receiving treatment under the Welsh NHS of a lesser quality than they would have in England
- Raise our concerns over the quality of the existing housing provision in Wales

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Trends we have identified

In previous years we have identified trends in what we are being asked to help with and feedback from our clients. These have included:

- a) An increase in the number of Pension Credit claims due to the new rules around mixed age couples claiming.
- b) Those clients we had requested a Mandatory Reconsideration for were being phoned by the DWP and offered lower awards to avoid going to tribunal.
- c) An increase in requests for support with social care assessments due to care packages being reduced as a result of the cuts to local authority budgets.

In the last year, we have had a lot of referrals from the Alzheimer's Society to help with Lasting Powers of Attorney. Following on from these approaches, we have been asked to help complete forms for Attendance Allowance.

New Awards gained

Despite the limitations imposed by covid, DAP was successful in its application for Investors in People, gaining the Gold Award.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Transactions and Financial position

The financial statements are set out on pages 16 to 26. These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The Statement of Financial Activities shown on page 16 to the accounts discloses net incoming resources for the year of £96,696 (2020: net outgoing £25,395).

The total reserves at the year-end stand at £126,061 (2020: £29,365).

Statement explaining the policy for holding reserves stating why they are held

Our reserves policy is dominated by the need to be able to meet the outstanding debt on our office lease. However, the Trustees required not only these costs (which include outstanding rental costs, service charges, property insurance and electricity) to be covered but also the amounts for third party and other insurances, internet/phones etc charges and certain staff related office expenses.

During the year ended 31 March 2021, there have always been sufficient sums held in reserve to meet these commitments. We have regularly required a clear statement from our finance officer with respect to our commitments and the working of our reserves policy. There has never been a period when we have felt it appropriate to hold nil reserves.

No funds of the charity, restricted or unrestricted, have been or are in deficit as at 31 March 2021.

Explanation of any uncertainties about the charity continuing as a going concern

The main uncertainties that we have expressed in recent years has related to our ability to obtain more grant funding. This will always be an issue for charities such as ours and represents the primary risk to our existence in our current form. The obtaining of the National Lottery 'Building a Better Future' grant secures our existence for a further 2 years and enables us to enhance our service provision.

A description of the principal risks facing the charity

Within DAP, our strengths are seen as being dependent on the excellent reputation that our charity has built up over many years. This reputation extends beyond Torfaen and, increasingly, into the neighbouring counties. We are well respected by the local AM, members of the local council and local housing associations. Our name is passed on by word of mouth by people who we have helped. Amongst those organisations referring clients on to us is the local Citizens Advice Bureau.

Our weaknesses are summarised as revolving around the decrease in grants from traditional sources and our reliance on our volunteer base. The demand on our services is likely to increase in the future. This is due both to the increase in the numbers of people needing to complete applications for Personal Independence Payments and the introduction of Universal Credit (UC). Torfaen was the first County in South Wales to have UC introduced.

Financial threats go to the heart of the viability of our organisation. Our Finance Officer has been instructed to continuously review our expenditure base with a view to restricting expenditure wherever possible, consistent with maintaining our quality and our standards.

Our principal sources of funding

The charity's principal sources of funding for the year ended 31 March 2021 are disclosed in note 6 to the financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

Our plans for the re-use of our office are two-fold. Initially, we would hope to manage some sort of phased return to "office life" while always appreciating that some people will want to continue working from home for longer than others.

At some point in the future, we would hope that we could open the office to clients again. However, when/if this can occur will depend on the progress of the vaccination programme and the advice received from Welsh Government.

We will continue to honour our commitment to expand our area of activity into all the counties of the former county of Gwent / Aneurin Bevan University health Board. We have already shown that we are actively helping not only disabled people but also the families and carers of disabled people. This will continue.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 September 2021 and signed on behalf of the board of trustees by:

Mr A C Crowhurst
Trustee

The Disability Advice Project Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Disability Advice Project Ltd

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Disability Advice Project Ltd ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

The Disability Advice Project Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Disability Advice Project Ltd *(continued)*

Year ended 31 March 2021

Independent examiner's statement

In connection with my examination, no matter has come to my attention:(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Rhodes BSc BFP FCA
Independent Examiner

24 Bridge Street
Newport
South Wales
NP20 4SF

22 September 2021

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	6,769	–	6,769	6,445
Charitable activities	6	–	219,059	219,059	40,359
Other trading activities	7	–	–	–	400
Investment income	8	3	–	3	–
Total income		<u>6,772</u>	<u>219,059</u>	<u>225,831</u>	<u>47,204</u>
Expenditure					
Expenditure on charitable activities	9,10	9,674	119,461	129,135	72,599
Total expenditure		<u>9,674</u>	<u>119,461</u>	<u>129,135</u>	<u>72,599</u>
Net income/(expenditure)		<u>(2,902)</u>	<u>99,598</u>	<u>96,696</u>	<u>(25,395)</u>
Transfers between funds		11,580	(11,580)	–	–
Net movement in funds		<u>8,678</u>	<u>88,018</u>	<u>96,696</u>	<u>(25,395)</u>
Reconciliation of funds					
Total funds brought forward		11,613	17,752	29,365	54,760
Total funds carried forward		<u>20,291</u>	<u>105,770</u>	<u>126,061</u>	<u>29,365</u>

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

The notes on pages 17 to 24 form part of these financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	16	3,684		237
Cash at bank and in hand		<u>129,186</u>		<u>30,892</u>
		132,870		31,129
Creditors: amounts falling due within one year	17	<u>6,809</u>		<u>1,764</u>
Net current assets			126,061	29,365
Total assets less current liabilities			<u>126,061</u>	<u>29,365</u>
Net assets			<u>126,061</u>	<u>29,365</u>
Funds of the charity				
Restricted funds			105,770	17,752
Unrestricted funds			<u>20,291</u>	<u>11,613</u>
Total charity funds	19		<u>126,061</u>	<u>29,365</u>

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 17 to 24 form part of these financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2021, and are signed on behalf of the board by:

Mr A C Crowhurst
Trustee

The notes on pages 17 to 24 form part of these financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 24 Bridge Street, Newport, NP20 4SF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. However, at the time of signing these accounts there are no material uncertainties about the charity's ability to continue.

Since the middle of March 2020 the Covid-19 pandemic has seriously affected the UK generally. As a charity we have taken all necessary steps to combat the effects of the virus and to ensure that the charity is able to continue to operate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up.

Number of members of the charity as at 31 March 2021 was 4 (2020: 4).

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	6,400	6,400	6,445	6,445
Gift Aid	369	369	—	—
	<u>6,769</u>	<u>6,769</u>	<u>6,445</u>	<u>6,445</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
National Lottery Community Fund	217,309	217,309	32,709	32,709
Torfaen County Borough Council	1,750	1,750	7,650	7,650
	<u>219,059</u>	<u>219,059</u>	<u>40,359</u>	<u>40,359</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Training & presentation income	—	—	400	400
	<u>—</u>	<u>—</u>	<u>400</u>	<u>400</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	3	3	—	—
	<u>3</u>	<u>3</u>	<u>—</u>	<u>—</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Core activities	4,689	–	4,689
National Lottery 'Building a Better Future'	–	75,203	75,203
National Lottery 'Covid-19 Support'	–	20,153	20,153
Torfaen CBC Core Grant	–	875	875
Support costs	4,985	23,230	28,215
	<u>9,674</u>	<u>119,461</u>	<u>129,135</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Core activities	30,853	–	30,853
National Lottery 'Building a Better Future'	–	5,201	5,201
National Lottery 'Covid-19 Support'	–	–	–
Torfaen CBC Core Grant	–	–	–
Support costs	19,139	17,406	36,545
	<u>49,992</u>	<u>22,607</u>	<u>72,599</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Core activities	4,689	4,985	9,674	49,992
National Lottery 'Building a Better Future'	75,203	23,230	98,433	14,957
National Lottery 'Covid-19 Support'	20,153	–	20,153	–
Torfaen CBC Core Grant	875	–	875	7,650
	<u>100,920</u>	<u>28,215</u>	<u>129,135</u>	<u>72,599</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of support costs

	Core activities	National Lottery 'Building a Better Future'	Total 2021	Total 2020
	£	£	£	£
Staff costs	–	85	85	103
Premises	2,391	7,995	10,386	25,339
Communications and IT	629	5,679	6,308	2,278
General office	600	4,158	4,758	6,078
Finance costs	43	29	72	72
Legal, accounting & professional fees	1,322	4,913	6,235	2,550
Subscriptions & memberships	–	371	371	125
	<u>4,985</u>	<u>23,230</u>	<u>28,215</u>	<u>36,545</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>	<u>1,764</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	75,220	33,860
Employer contributions to pension plans	<u>2,646</u>	<u>1,134</u>
	<u>77,866</u>	<u>34,994</u>

The average head count of employees during the year was 5 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff involved in charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Trustee remuneration and expenses

Neither the trustees or any persons connected with them have received any remuneration either in the current year or in the prior year.

Neither the trustees or any persons connected with them were reimbursed any expenses either in the current year or in the prior year.

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The indemnity insurance is included as part of the overall charity insurance premium and therefore is an unidentifiable cost.

15. Transfers between funds

A transfer of £11,580 has been made from restricted to unrestricted reserves. This income has been taken from the National Lottery 'Building a Better Future' fund. National Lottery approved this transfer with the purpose of replacing fundraising income which would otherwise have been generated by the charity had such activities not been prevented by the Covid-19 pandemic.

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,698	–
Other debtors	986	237
	<u>3,684</u>	<u>237</u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	6,809	1,764

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,646 (2020: £1,134).

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	11,613	6,772	(9,674)	11,580	20,291

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	54,760	6,845	(49,992)	—	11,613

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Torfaen CBC Core Grant	—	1,750	(875)	—	875
National Lottery Community Fund	17,752	171,309	(98,433)	(11,580)	79,048
Torfaen CBC Welfare Rights	—	46,000	(20,153)	—	25,847
	17,752	219,059	(119,461)	(11,580)	105,770

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Torfaen CBC Core Grant	—	7,650	(7,650)	—	—
National Lottery Community Fund	—	32,709	(14,957)	—	17,752
Torfaen CBC Welfare Rights	—	—	—	—	—
	—	40,359	(22,607)	—	17,752

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	21,672	111,198	132,870
Creditors less than 1 year	(1,381)	(5,428)	(6,809)
Net assets	<u>20,291</u>	<u>105,770</u>	<u>126,061</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	13,377	17,752	31,129
Creditors less than 1 year	(1,764)	—	(1,764)
Net assets	<u>11,613</u>	<u>17,752</u>	<u>29,365</u>

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	<u>—</u>	<u>588</u>