

COMPANY REGISTRATION NUMBER: 08785632
CHARITY REGISTRATION NUMBER: 1156176

The Disability Advice Project Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

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 2023

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The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023.

Foreword

The Disability Advice Project has been helping disabled people, their families and their carer for over 25 years.

The last few years have not been without their challenges.

Throughout this period DAP was in receipt of Lottery funding. Due to the disruption of Covid the project was extended into 2023.

We have increased our staff numbers and are always looking for volunteers to help support the growing numbers of clients needing our expertise and guidance.

The National Lottery Fund have been incredibly supportive of DAP. Without their continued support, we would not have survived. We would like to extend our thanks to the National Lottery for their ongoing and considerable support.

From the start of the Lottery Project DAP has helped 1269 people gain over £4million in benefits.

The last few years has shown that it is possible to adapt to a very different environment. DAP had to change its way of engaging with people . Change is not easy and for many of the people we support it has had a profound affect. The team ensured people in need had the help and support they need. We would like to thank them all for their hard work and commitment in continuing to help disabled people throughout some of the most trying of times.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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

We ensure that all staff are trained to provide the best current guidance to our clients. Regular meeting and peer support is available. Mentoring of caseworkers is provided by the senior caseworker and more experienced staff. We have staff tasked with ensuring the quality and consistency of our advice.

The caseworkers have undertaken training in a variety of ways and covered the following areas:

- Universal Credit - an introduction
- Universal Credit for disabled people
- Mental capacity
- Financial Safeguarding and Court of Protection
- Best Practice in completing PIP questionnaires
- Disclosure and Barring Service (DBS) training
- Social Media and Community Engagement
- Complaints handling

We will continue to encourage staff to bring to our attention training courses that will enable them to be aware of the implications of new legislation and to review our practices in other areas of our work.

Organisational structure

The charity consists of a Board of Trustees with a Chair/Treasurer. This 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 2 Project Directors, the Senior Welfare Rights Officer and the Finance Officer. The management team reports to the Board of Trustees.

The charity had 9 members of salaried staff during the financial year.

It is important to the values of the organisation that it is citizen led. The effect of the pandemic has continued to impact the way DAP convened meetings with volunteers and members of staff. It was hoped that the regular meetings, which were open to everyone at DAP, would be reconvened. However, many of DAP's volunteers have struggled to re-engage on a face to face basis in the office. Alternate ways of keeping connected continued to be utilised. Regular team meetings are held alongside fundraising and social activities outside of the office.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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:

- Alzheimer's Societies in Torfaen, Monmouthshire, Caerphilly, Blaenau Gwent and Newport
- Age Connect Torfaen
- Age UK
- Blaenau Gwent County Borough Council
- Bron Afon
- Building Resilient Communities TCBC
- CAIR, The Monmouthshire Disablement Association
- Care and Repair
- Care Council for Wales
- Carers Centres in Torfaen, Monmouth, Newport
- Carers Wales
- Carers Trust South East Wales
- Coleg Gwent
- Contact a Family
- Cwmbran Community Youth Project
- Cwmbran, Newport and Monmouth Citizens Advice Bureaus
- Cyffunol (Women's Aid)
- Cymorth Cymru
- Department of Work and Pensions
- Dewis Centre for Independent Living
- Disability Wales
- Equalities and Human Rights Commission
- Gwent Association of Voluntary Organisations
- Healthcare Inspectorate Wales
- Her Majesty's Courts and Tribunals Service
- JobCentrePlus in Cwmbran, Newport, Monmouth and RCT
- Law Works Cymru
- Melin Homes
- Mind
- Monmouthshire County Council
- Monmouthshire Housing Association
- MS Society
- National Association of Welfare Rights Advisors
- National Lottery
- Newport County Council
- Pensions Service
- Pobl
- Primary Health Care Providers in Torfaen, Monmouth, Newport and Blaenau Gwent
- Scope Cwmpas Cymru
- Stroke Association
- The Wallich
- Tai Pawb
- Torfaen Community Economic Development
- Torfaen County Borough Council

The Disability Advice Project Ltd

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

- Torfaen Voluntary Association
- WCVA
- Welfare Rights Advisors Cymru

Membership of local groups

DAP has continued its membership of the following :

- 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
- Tai Pawb

The work of some of these groups had to be put on hold. We will be active with these groups when circumstances permit.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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
- Advising disabled people and their carers prior to tribunals
- Aspects of the Social Inclusion agenda
- Providing access to accredited training
- Advice and support regarding Community Assessments and Continuing Healthcare Assessments
- Helping with housing applications
- Helping disabled people with a range of access issues

These services are provided in a supportive, knowledgeable, professional and independent environment at no cost. However, we are always grateful for financial donations.

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.

Donations and Fund-raising

We received donations through fund-raising of £2,093 including Gift Aid during the year. To this can be added the sum of £1977 which we received from various organisations for training and the like.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities *(continued)*

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 1 member active with local Housing Associations. We have 1 member who has sat on Monmouthshire County Council's Adult Select Scrutiny Committee as a member of the public for several years.

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.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

DAP during the last 3 years

It is appropriate to reflect on the outstanding performance of the staff team and volunteers during the last 3 years. It was an unprecedented period that changed people and society, but DAP survived and delivered a service to be proud of. This was also appreciated by Investors in People by the awarding of their Gold Award and by the award of the "Healthy Workplace Bronze Award.

The assessor of the Investors in People stated in her report

"The speed of change was exceptional and resulted in home working, greater agility and use of technology. It is also abundantly clear from the interviews carried out across the organisation that it has also brought people together and wellbeing is high on everyone's agenda. Throughout interviews there have been so many examples of how people have united to support each other at work but also within the community."

Our availability during the first year of the pandemic was restricted by the requirement to keep contact to a minimum. However due to the commitment of the staff and volunteers and by introducing new ways of working, we continued to provide the same high level of service throughout these times. Over the last 3 year we have helped 1269 clients to gain over £4,000,000 in Welfare Benefits.

The new ways of working we adopted helped us to re-think our service provision model for the future. Our telephone system has enabled staff flexibility in where telephone services are delivered from. The use of Zoom and Teams has enabled us to meet clients and other staff members virtually. Our database facility has enabled better targeting of our services. We are extremely grateful to the National Lottery for helping us to instigate these new services.

We have continued to work closely with local organisations. These include The Alzheimer's Society, Pobl's Supporting Vulnerable Adults Project and Local Authority financial inclusion teams. We try to work with these sorts of organisations in order to achieve outcomes rather than as a source for sign-posting or referral. We have delivered training on the processes underlying various welfare benefits to external organisations.

But our work has not been solely in the area of welfare benefits.

- We set up Powers of Attorney documents.
- We have continued to challenge Care Plans in order to ensure that individual disabled people receive the correct level of care provision.
- We have continued to raise issues surrounding people with rare diseases.
- We have raised issues around housing provision with the Welsh Government and local Councils.
- We have arranged occupational therapist appointments.
- We shared cost-of-living advice and helped with budgeting.
- We are working with Capita to provide the perspective of disabled people on improvements to public transport infrastructure.
- We have started to forward examples of Case Studies to senior staff at the local Health Board in order to help them make improvements in the ways that disabled people are treated at their Hospitals
- We have liaised with care providers in addressing the needs of children in the education setting.
- We support people to meet with their peers, and socialise.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

- We have helped change home school transport provision for a disabled child.
- We are helping Torfaen's Highways Department to carry out analyses of the dropped kerb provision throughout Torfaen.
- We help people learn new skills

These are all ways in which we have tried to improve the quality of life of disabled people by considering wider aspects of their lives.

The effects of DAP help are summarised below. They are obtained from our evaluation questionnaire.

- Clients appreciate not having to cope on their own when trying to Complete forms.
- DAP has the ability to increase Client's understanding of their situations.
- DAP has helped to give Clients a plan of action or just reassurance and, in this way, removes pressure and ease distress.
- Clients are made to feel worthwhile and assured about the value of their individual opinions
- Clients found it easier to work with and trust their carers.
- Through DAPs assistance in obtaining a welfare benefit, Clients have experienced less emotional and financial stress.
- Some Clients have chosen to attend a meeting with DAP staff rather than attend meetings with other organisations.
- DAP has helped carers to understand the need for independence by a family member.
- DAP staff have helped Clients gain the correct diagnosis for their condition.
- DAP have helped Clients in the workplace by giving support at a Disciplinary Hearing.
- DAP has helped employers to understand how workplace adaptations can benefit individual Clients in the workplace.

The Lottery extended the project as the pandemic had severely restricted the way we could deliver the services. This has enabled DAP to continue to deliver its valuable services to those people in greatest need of our support.

Our profile continued to be raised throughout the year by our social media thanks to our Communications Officer. She has made our work and our value to disabled people more evident through active use of our webpage and regular information provision using Facebook, Twitter and Instagram. We were also able to further advertise our presence by participating in annual events held throughout Torfaen and other local authority areas. These events ensure we met with many people who were not aware of our activities previously.

During the last year, we resumed work from our office in Avondale Way. We also continued to offer home visits. We recruited more staff, this ensured we could respond to the increased numbers of clients that sought DAP's services.

We have tried to ensure that volunteers know they are an important part of DAP. We have continued to keep in touch with volunteers and were able to organise some live get togethers.

The Disability Advice Project Ltd

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

Year ended 31 March 2023

Achievements and performance *(continued)*

We supported organisations to become more inclusive and disability friendly, with training designed and delivered by people with disabilities. We worked with various clients, including staff at Ceredigion Council and Occupational Therapy and Physiotherapy students at the University of South Wales. The training was delivered by individuals with disabilities this helped students better understand the needs of the people they will be working with during their working lives.

"The lecture from DAP's team was the most memorable of all. It made me really think about the importance of making time for the person to tell their story."
Occupational Therapy student, University of South Wales.

DAP going forward

We will continue to respond to the need of our clients in order to improve their quality of life. We are able to delivery of our services based on a hybrid model. This will mean making the most of our learning experiences using virtual platforms such as Zoom and Teams to continue to offer a remote service to those who need it. To ensure the office continues to be a place where face-to-face meetings take place. We will make home visits where the particular circumstances of the client preclude any other types of meetings.

We will continue to help local councils, housing associations etc understand how they can best serve the needs of disabled people.

With the inevitable end of the Lottery Project funding in sight DAP needs to secure new funding. Funding to see DAP continue into 2024 has been secured from a variety of sources. Including the National Lottery and Torfaen CBC.

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.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

Transactions and Financial position

The financial statements are set out on pages 15 to 24. 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 15 to the accounts discloses net expenditure for the year of £34,793 (2022: net income £12,712).

The total reserves at the year end stand at £103,980 (2022: £138,773).

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, water, gas 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 2023, 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 2023.

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 Older People' grant secures our existence for a further 12 months and enables us to enhance our service provision. We have also obtained funding from Torfaen County Borough Council 'Levelling Up Multiply,' with a bid for further funding having been submitted. A small grant from The Postcode Lottery has been received for core cost expenditure.

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, The Alzheimer's Society and 2 local Housing Associations.

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.

The Disability Advice Project Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review *(continued)*

A description of the principal risks facing the charity

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Our principal sources of funding

The charity's principal sources of funding for the year ended 31 March 2023 are disclosed in note 6 to the financial statements.

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 20 December 2023 and signed on behalf of the board of trustees by:



Mrs A Deverill-Smith
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 2023

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 2023.

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 2023

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

20 December 2023

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	4,070	—	4,070	3,245
Charitable activities	6	—	130,776	130,776	164,173
Investment income	7	—	—	—	20
Total income		<u>4,070</u>	<u>130,776</u>	<u>134,846</u>	<u>167,438</u>
Expenditure					
Expenditure on charitable activities	8,9	16,365	153,274	169,639	154,726
Total expenditure		<u>16,365</u>	<u>153,274</u>	<u>169,639</u>	<u>154,726</u>
Net (expenditure)/income and net movement in funds		<u>(12,295)</u>	<u>(22,498)</u>	<u>(34,793)</u>	<u>12,712</u>
Reconciliation of funds					
Total funds brought forward		28,314	110,459	138,773	126,061
Total funds carried forward		<u>16,019</u>	<u>87,961</u>	<u>103,980</u>	<u>138,773</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 18 to 24 form part of these financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	14	4,814		7,145
Cash at bank and in hand		103,602		136,198
		<u>108,416</u>		<u>143,343</u>
Creditors: amounts falling due within one year	15	<u>4,436</u>		<u>4,570</u>
Net current assets			<u>103,980</u>	<u>138,773</u>
Total assets less current liabilities			<u>103,980</u>	<u>138,773</u>
Net assets			<u>103,980</u>	<u>138,773</u>
Funds of the charity				
Restricted funds			87,961	110,459
Unrestricted funds			<u>16,019</u>	<u>28,314</u>
Total charity funds	17		<u>103,980</u>	<u>138,773</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 18 to 24 form part of these financial statements.

The Disability Advice Project Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2023, and are signed on behalf of the board by:



Mrs A Deverill-Smith
Trustee

The notes on pages 18 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 2023

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.

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:

- 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.

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- 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.

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.

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>4,070</u>	<u>4,070</u>	<u>3,245</u>	<u>3,245</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
National Lottery Community Fund	<u>130,776</u>	<u>130,776</u>	<u>164,173</u>	<u>164,173</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>20</u>	<u>20</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core activities	4,749	—	4,749
National Lottery 'Building a Better Future'	—	117,908	117,908
National Lottery 'Covid-19 Support'	—	—	—
Torfaen CBC Core Grant	—	229	229
Support costs	11,616	35,137	46,753
	<u>16,365</u>	<u>153,274</u>	<u>169,639</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Core activities	4,464	—	4,464
National Lottery 'Building a Better Future'	(3)	96,795	96,792
National Lottery 'Covid-19 Support'	—	5,103	5,103
Torfaen CBC Core Grant	—	460	460
Support costs	6,694	41,213	47,907
	<u>11,155</u>	<u>143,571</u>	<u>154,726</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Core activities	4,749	11,616	16,365	11,158
National Lottery 'Building a Better Future'	117,908	35,137	153,045	133,174
National Lottery 'Covid-19 Support'	—	—	—	9,934
Torfaen CBC Core Grant	229	—	229	460
	<u>122,886</u>	<u>46,753</u>	<u>169,639</u>	<u>154,726</u>

10. Analysis of support costs

	Core activities	National Lottery 'Building a Better Future'	Total 2023 £	Total 2022 £
Premises	4,831	20,941	25,772	25,028
Communications and IT	—	—	—	5,185
General office	5,311	7,375	12,686	7,320
Finance costs	67	45	112	99
Legal, accounting & professional fees	1,407	6,776	8,183	10,275
	<u>11,616</u>	<u>35,137</u>	<u>46,753</u>	<u>47,907</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,200</u>	<u>2,100</u>

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	114,508	96,728
Employer contributions to pension plans	<u>3,589</u>	<u>3,232</u>
	<u>118,097</u>	<u>99,960</u>

The average head count of employees during the year was 11 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff involved in charitable activities	<u>7</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. 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.

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	3,828	6,159
Other debtors	<u>986</u>	<u>986</u>
	<u>4,814</u>	<u>7,145</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>4,436</u>	<u>4,570</u>

16. 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 £3,589 (2022: £3,232).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	12,401	4,070	(6,889)	—	9,582
Designated Fund - office costs	15,913	—	(9,476)	—	6,437
	<u>28,314</u>	<u>4,070</u>	<u>(16,365)</u>	<u>—</u>	<u>16,019</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	20,291	3,265	(11,155)	—	12,401
Designated Fund - office costs	—	—	—	15,913	15,913
	<u>20,291</u>	<u>3,265</u>	<u>(11,155)</u>	<u>15,913</u>	<u>28,314</u>

The Disability Advice Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Torfaen CBC Core Grant	415	—	(229)	—	186
National Lottery Community Fund	110,044	130,776	(153,045)	—	87,775
National Lottery Covid Support	—	—	—	—	—
	<u>110,459</u>	<u>130,776</u>	<u>(153,274)</u>	<u>—</u>	<u>87,961</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Torfaen CBC Core Grant	875	—	(460)	—	415
National Lottery Community Fund	79,048	164,173	(133,177)	—	110,044
National Lottery Covid Support	25,847	—	(9,934)	(15,913)	—
	<u>105,770</u>	<u>164,173</u>	<u>(143,571)</u>	<u>(15,913)</u>	<u>110,459</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	18,793	89,623	108,416
Creditors less than 1 year	(1,633)	(2,803)	(4,436)
Net assets	<u>17,160</u>	<u>86,820</u>	<u>103,980</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	29,887	113,456	143,343
Creditors less than 1 year	(1,573)	(2,997)	(4,570)
Net assets	<u>28,314</u>	<u>110,459</u>	<u>138,773</u>