

**The Disability Advice Project Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**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 2024**

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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 2024**

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 2024.

#### **Foreword**

The Disability Advice Project has been helping disabled people, their families, and their carers for over 26 years.

Every year is challenging. Due to continuing and new challenges, we are constantly evolving.

During this financial year, we received funding from the National Lottery Community Fund, the Postcode Community Fund, TCBC and the Regional Intervention Fund.

We have a committed staff and volunteers, and we are always looking for volunteers to increase our capacity to help all those who approach us for help. This year we have supported 820 people to gain over £2,334,037.20 in welfare benefits. We have supported people to set up Lasting Power of Attorney.

We have moved into new premises in Cwmbran Town Centre, which means that we are accessible by public transport. Cwmbran Shopping Management have been very accommodating to us as a small charity and made it as affordable as possible.

We once again thank the organisations that have funded us during this year.

We along with the whole country are still adapting to life beyond the pandemic and it has had lasting effects on our clients and the ways we still adapt to meet their needs. We are a small team with a big commitment to our values. We thank everyone who contributes to our work.

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

##### **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  
Mrs A Deverill-Smith  
Ms C M Farthing                                (Retired 28 October 2023)  
Mr A C Crowhurst                               (Retired 8 August 2023)

**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**

Recruitment of Trustees has been difficult post pandemic. However, 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 2024**

##### **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, and we keep up to date on national legislation, policy and trends through our membership of National Association of Welfare Rights Association (NAWRA) and in Wales through Welfare Rights Association Cymru (WRAC). 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 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 this financial year.

It is important to the values of the organisation that it is citizen led. As we return to ways of working that mean we can get together physically for meetings we have followed a hybrid model where people can attend in person and also on Teams. Regular team meetings are held alongside fundraising and social activities outside of the office.

###### **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.

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

##### **Structure, governance and management *(continued)***

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
- Adferiad
- 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
- Contact a Family
- Family First
- Torfaen, 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
- Platform
- Pain Clinics
- Pensions Service
- ProBono Committee Wales
- Pobl
- Primary Health Care Providers in Torfaen, Monmouth, Newport and Blaenau Gwent
- Scope Cwmpas Cymru
- Stroke Association
- The Wallich
- Tai Pawb
- Torfaen County Borough Council

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

##### **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 Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

#### **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
- Lasting Power of Attorney

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 has continued to be concerned with the way that the distribution of welfare benefits is being administered nationally. 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 £4,613 including Gift Aid during the year.



# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

#### **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

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 2024**

##### **Achievements and performance**

During the Financial year 2023-2024 we supported 820 clients to gain over £2,334,037.20 in Welfare Benefits. There continues to be long delays in processing reviews and appeals. This means that there are prolonged delays in seeing the results of the work we have done.

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 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 signposting or referral. We have continued to deliver training on the processes underlying various welfare benefits to external organisations.

But our work has not been solely in welfare benefits.

- We set up Powers of Attorney documents.
- We have continued to challenge Care Plans to ensure that individual disabled people receive the correct level of care provision
- We shared cost-of-living advice and helped with budgeting.
- 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.
- We help people learn new skills

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

##### **Achievements and performance *(continued)***

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.

People we have helped have commented:

*"I just had the letter omg its unbelievable they gave me enhanced back on both thank you so much for all the work you have done for my appeal."*

*"My appeal was successful I was awarded the basic daily living component.....want to thank you so much for your help without which we never would"*

*"This amount of benefit, will ease the financial predicament we are all facing, Thank you, it is life changing amount of benefit for me."*

*"Excellent took the stress out of the situation felt I had someone to talk to that understood"  
Very professional and helpful. as a mother of children with disabilities. I was unsure who to turn to, the services I received provided a lifeline for us, I could not have got the help my daughter needed without the services you provided."*

Satisfaction with the DAP service is gathered via our standard questionnaire. We ask for suggestions how we can improve our service. Some of the comments are:

*"I personally don't think you need to improve your services; you're already doing an excellent service"*

*"I cannot think of anything you could do to improve your service"*

*"Only criticism is I wasn't aware they existed until after I made an online application, personally it should be mandatory that consumers are directed to these companies/projects before attempting to fill out online benefit forms."*

*"More branches across Wales"*

The large lottery grant ended in August 2023 and we were awarded a one year lottery grant targeting older people in the counties of Torfaen, which commenced on 3<sup>rd</sup> December 2023

We continue to use social media and our website to promote our service, to inform and educate. The funding ended for our communications officer, but we now have a volunteer who contributes to that area of work. 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.

We moved offices in November 2023 to offices in Cwmbran town centre making us more accessible by public transport

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 get togethers.

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

#### **Achievements and performance *(continued)***

We supported organisations to become more inclusive and disability friendly, with training designed and delivered by people with disabilities.

#### **DAP going forward**

We will continue to respond to the need of our clients to improve their quality of life. We will deliver 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 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.

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 2024**

#### **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 income for the year of £50 (2023: net expenditure £34,793).

The total reserves at the year end stand at £104,030 (2023: £103,980).

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

All reserves are held in accordance with our reserves policy and are primarily to cover the costs of any potential redundancies.

During the year ended 31 March 2024, 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 2024.

##### **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, JobCentrePlus 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 2024**

#### **Financial review *(continued)***

##### **Our principal sources of funding**

The charity's principal sources of funding for the year ended 31 March 2024 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 23 January 2025 and signed on behalf of the board of trustees by:

*A. Deverill-Smith*

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 2024**

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 2024.

#### **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 2024**

#### **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

23 January 2025



# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	4,613	–	<b>4,613</b>	4,070
Charitable activities	6	35,000	116,026	<b>151,026</b>	130,776
Investment income	7	1,046	–	<b>1,046</b>	–
<b>Total income</b>		<u>40,659</u>	<u>116,026</u>	<u><b>156,685</b></u>	<u>134,846</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	2,106	154,529	<b>156,635</b>	169,639
<b>Total expenditure</b>		<u>2,106</u>	<u>154,529</u>	<u><b>156,635</b></u>	<u>169,639</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>38,553</u>	<u>(38,503)</u>	<u><b>50</b></u>	<u>(34,793)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		16,019	87,961	<b>103,980</b>	138,773
<b>Total funds carried forward</b>		<u>54,572</u>	<u>49,458</u>	<u><b>104,030</b></u>	<u>103,980</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 23 form part of these financial statements.

# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
<b>Current assets</b>				
Debtors	14	3,312		4,814
Cash at bank and in hand		<u>105,463</u>		<u>103,602</u>
		<b>108,775</b>		<b>108,416</b>
 <b>Creditors: amounts falling due within one year</b>	 15	 <u>4,745</u>		 <u>4,436</u>
<b>Net current assets</b>			<b>104,030</b>	<b>103,980</b>
<b>Total assets less current liabilities</b>			<u><b>104,030</b></u>	<u><b>103,980</b></u>
<b>Net assets</b>			<u><b>104,030</b></u>	<u><b>103,980</b></u>
 <b>Funds of the charity</b>				
Restricted funds			<b>49,458</b>	87,961
Unrestricted funds			<u><b>54,572</b></u>	<u>16,019</u>
<b>Total charity funds</b>	<b>17</b>		<u><b>104,030</b></u>	<u><b>103,980</b></u>

For the year ending 31 March 2024 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.

These financial statements were approved by the board of trustees and authorised for issue on 23 January 2025 and are signed on behalf of the board by:

*A. Deverill-Smith*

Mrs A Deverill-Smith  
Trustee

The notes on pages 17 to 23 form part of these financial statements.

# **The Disability Advice Project Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2024**

##### **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 2024**

#### **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 2024

#### 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 £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	4,613	<b>4,613</b>	4,070	4,070

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
GAVO	10,000	–	<b>10,000</b>
National Lottery Community Fund	–	59,979	<b>59,979</b>
Postcode lottery	25,000	–	<b>25,000</b>
Torfaen County Borough Council	–	56,047	<b>56,047</b>
	<b>35,000</b>	<b>116,026</b>	<b>151,026</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
GAVO	–	–	–
National Lottery Community Fund	–	130,776	130,776
Postcode lottery	–	–	–
Torfaen County Borough Council	–	–	–
	<b>–</b>	<b>130,776</b>	<b>130,776</b>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,046	<b>1,046</b>	–	–

# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core activities	1,061	–	<b>1,061</b>
National Lottery 'Building a Better Future'	–	101,014	<b>101,014</b>
Torfaen CBC Core Grant	–	36,307	<b>36,307</b>
Support costs	1,045	17,208	<b>18,253</b>
	<u>2,106</u>	<u>154,529</u>	<u><b>156,635</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core activities	4,749	–	4,749
National Lottery 'Building a Better Future'	–	117,908	117,908
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>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Core activities	1,061	1,045	<b>2,106</b>	16,365
National Lottery 'Building a Better Future'	101,014	9,418	<b>110,432</b>	153,045
Torfaen CBC Core Grant	36,307	7,790	<b>36,307</b>	229
	<u>138,382</u>	<u>18,253</u>	<u><b>156,635</b></u>	<u>169,639</u>

#### 10. Analysis of support costs

	Core activities £	National Lottery 'Building a Better Future' £	TCBC Core Grant £	Total 2024 £	Total 2023 £
Premises	101	440	3,572	<b>4,113</b>	25,772
General office	821	7,490	2,734	<b>11,045</b>	12,686
Finance costs	44	214	85	<b>343</b>	112
Legal, accounting & professional fees	79	1,274	1,399	<b>2,752</b>	8,183
	<u>1,045</u>	<u>9,418</u>	<u>7,790</u>	<u><b>18,253</b></u>	<u>46,753</u>

# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,331</u>	<u>2,200</u>

##### 12. Staff costs

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

	2024	2023
	£	£
Wages and salaries	113,504	114,508
Social security costs	349	–
Employer contributions to pension plans	4,002	3,589
	<u>117,855</u>	<u>118,097</u>

The average head count of employees during the year was 11 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff involved in charitable activities	<u>9</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2023: 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

	2024	2023
	£	£
Prepayments and accrued income	2,605	3,828
Other debtors	707	986
	<u>3,312</u>	<u>4,814</u>

# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 15. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	<b>£</b>	£
Accruals and deferred income	<b><u>4,745</u></b>	<u>4,436</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 £4,002 (2023: £3,589).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	9,582	40,659	(2,106)	<b>48,135</b>
Designated Fund - Redundancy costs	6,437	–	–	<b>6,437</b>
	<u>16,019</u>	<u>40,659</u>	<u>(2,106)</u>	<b><u>54,572</u></b>

  

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



# The Disability Advice Project Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Torfaen CBC Core Grant	186	56,047	(44,097)	<b>12,136</b>
National Lottery Community Fund	87,775	59,979	(110,432)	<b>37,322</b>
	<u>87,961</u>	<u>116,026</u>	<u>(154,529)</u>	<u><b>49,458</b></u>
	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Torfaen CBC Core Grant	415	—	(229)	186
National Lottery Community Fund	110,044	130,776	(153,045)	87,775
	<u>110,459</u>	<u>130,776</u>	<u>(153,274)</u>	<u>87,961</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	18,480	90,295	<b>108,775</b>
Creditors less than 1 year	(1,756)	(2,989)	<b>(4,745)</b>
<b>Net assets</b>	<u>16,724</u>	<u>87,306</u>	<u><b>104,030</b></u>
	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)
<b>Net assets</b>	<u>17,160</u>	<u>86,820</u>	<u>103,980</u>