

REGISTERED CHARITY NUMBER: 1163190

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2021  
FOR  
DISABILITY CAN DO**

Watts Gregory LLP  
Chartered Accountants  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

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## DISABILITY CAN DO

### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

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It gives me pleasure to introduce our annual report for this past year, providing us with an opportunity to reflect on our achievements, and make plans for the year ahead.

This has been a year of huge challenges for us all as we lived through a full year of the Covid pandemic. As an organisation we moved quickly to equip staff to work from home and adapted our services to be delivered remotely wherever possible.

We continued to work with disabled people and their Carers to meet their needs. Enquiries have been dealt with by phone and email or webchat rather than face to face. Carers and disabled people and their families have faced additional day to day barriers and stress in the lockdowns, due to their vulnerability and it has been important that our staff have continued to work with them to find solutions.

Our resourceful staff have proved themselves to be adaptable and resilient and we are immensely grateful for all that they have achieved.

We are also grateful to our funders who have enabled us to continue working with disabled people and for allowing us to use the funding in a flexible way in response to Covid pandemic.

I am pleased that as we lay out our future plans, things are looking a little brighter for many of us than they were this time last year. A large proportion of the population has now been vaccinated, restrictions are easing, and life is starting to look a little bit more like it did before Covid-19. Our priority is now on a cautious but sustainable recovery for both our stakeholders and our organisation, in anticipation of potential further rises in infection rates.

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 continued progress of the vaccination programme and the advice received from Welsh Government.

We know that our client group has been disproportionately affected by the pandemic, and the effects will be felt for many years to come, therefore we will continue to do everything in our power to help and support our clients in the coming year, both through new projects and ensuring we are able to sustain our frontline services.

R Bevan  
Chairman

## DISABILITY CAN DO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

The objects of the charity per its governing document are:

- The relief of persons who are in need by their disability or sensory impairment, in particular but not exclusively, by improving the availability of information, advice and community advocacy services for such persons and their carers.
- The advancement of education of the general public in all areas relating to disabled persons and their carers.

Our aim is for all disabled people to have the same choice, control, and freedom as any other person. With the provision of information and advice on how to effectively access the relevant benefits, services, peer support and disability rights, we are also aiming to encourage a far greater overall level of health and well-being not only for disabled people but also for their carers, friends and families. Our aims fully reflect the purposes for which this charity was originally set up.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives. The activities of our charity have continued to remain focused on providing support to enable people within our area of activity to exercise choice and control and are all undertaken to further our charitable purposes for public benefit.

#### ACHIEVEMENT AND PERFORMANCE

The trustees regularly review the charity's strategic direction and operational plans alongside the funding plan to monitor progress. This helps to identify issues of medium and longer term spending. The key issue is the charity's ability to maintain its financial stability in order to be able to continue to offer its much needed services.

##### Review of activities

This certainly has been a year dominated by the Covid-19 Pandemic for people with disabilities and their carers. We have seen deterioration in our physical health, emotional wellbeing, we have experienced the loss of loved ones, and we have lost our connections and become so much more isolated. Disabled people have had to rely on scarce resources amid some extreme difficulties due to COVID restrictions and the withdrawal of many services.

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. Enquiries have been dealt with by phone and email or webchat rather than face to face.

Our 'My future first' project cancelled its routine visits to care homes in March 2020 but essential hospital and home visits continued throughout each of the lockdowns. During the first lockdown we extended the remit of the project to offer support with safe hospital discharges across former Gwent area. Thankfully PPE for face to face contacts was provided by our local hospital so we did not experience any problems sourcing the safety equipment needed.

In March we stopped all face to face appointments with our Welfare Support service, however during the past year we were given funding from the Disabled People's Organisations Covid-19 Emergency Fund and were able to offer free support with Welfare Benefits and Financial Advice over the telephone.

We adapted our Employment Support and Training projects to a limited degree of online delivery where possible, but delivery of the projects have proved difficult.

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 a key element of this continuing provision has been the commitment of our staff.

As our Chair has already mentioned, we are grateful to all our funders who have enabled us to continue working with disabled people and for allowing us to use our current funding in a flexible way in response to the Covid pandemic.

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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A big thank you goes to The Lottery and Lloyds Foundation. We are also grateful to the Moondance Foundation and the Welsh Coronavirus resilience fund for funding our new 'Call & Connect' project. The project systematically made contact with the thousand most recently engaged with people on our database of clients. Initially this has been by phone to give them reassurance and support, people with lifelong disabilities and people that have forms of disablement through medical conditions or age related frailty. Many were over 60 and isolated.

The main concerns were levels of isolation and vulnerability and the effect on physical and mental wellbeing through lockdown. Staying in touch with friends and family remotely was difficult for these individuals because they were far less likely to use or have access to the necessary technology.

These individuals told us that they had been affected by delays due to adjustments within hospitals. They struggled with the accelerated process of digitisation of GP interactions and the general digital divide regarding communication and access to statutory provision. Many individuals had been identified by Welsh Government as Shielding People (at a very high risk of severe illness from Coronavirus (COVID-19) because of specific underlying medical conditions).

In order to address issues of concern, we utilised our current staff resources and connections with statutory services. We also followed up calls with a short postal survey with a pre stamped return envelope in order to further ascertain levels of current and post lockdown need.

The pandemic has had many adverse effects on the ways that the organisation 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 group using social media that people could use to keep in touch.

We have also needed to respond to the internal challenge of an increased digitisation of our service delivery, including taking training, advice and support into digital services. We were in the process of modernisation in a number of these areas including an updating of our Database system into a more appropriate and efficient CRM system. These technological changes also had implications for strengthening the cyber security of the organisation. This alongside other funding priorities have created further pressures on the charity's reserves.

We have no idea when we will be able to return to 'office life' for our staff or open up the office to clients, however, in anticipation adjustments have been made to DCD's premises to allow for safe use and for staff to return. This includes a 'ONE WAY' system for moving around the building, hand sanitising units throughout, information posted throughout, screens for interaction with the public, face masks when required and separation of staff work settings.

#### **FINANCIAL REVIEW**

##### **Financial position**

The organisation is primarily funded through restricted grant income. Income during the year amounted to £215,682 of which £183,784 was received as restricted income. Expenditure in the year was £182,017 which created a surplus of £33,665 which is more than budgeted for the period due to additional funding received for COVID support.

Total reserves at the year-end amounted to £102,600 of this £55,917 was restricted, with unrestricted reserves amounting to £46,683. Of this unrestricted amount, £5,387 is our fixed assets and the charity has designated £10,000 into a strategic fund, leaving £31,296 as the free reserves.

##### **Reserves policy**

In order that Disability Can Do can meet its objectives for Disabled adults and carers, the trustees have considered its resources and commitments. Disability Can Do is reliant on a combination of grant funding, contracts, self-generated income and donations, and the trustees review the level of reserves required based on an assessment of the major financial risk to which the charity is exposed.

The trustees wish to put in place and maintain unrestricted reserves of £100,000 to cover core running costs for a year and any costs associated with closing the charity should this be necessary. However, whilst we in a pandemic situation we will use our reserves in the short term where we see opportunities to maintain valuable services in our community.

For a charity, especially one whose services are free at the point of contact, increasing reserves is a difficult task. However, the board's policy is to strive to build and maintain unrestricted reserves at this level over the next five years.

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **FUTURE PLANS**

The Covid-19 pandemic has meant the focus has been on day-to-day operational delivery and responding to a fast changing environment with limited time to focus on future development. However, as we ease out of Covid-19 restrictions we will look to review the actions set out in our 'Moving Forward' strategic plan.

Beyond from the short term impact of the pandemic, we expect that it will have a significant impact on our work in the longer term. This will require us to keep close to emerging needs, adapt our strategic plan as necessary and design new services and new ways of delivering support.

Although a number of large challenges we will face over the coming year will be broadly the same as before, it is likely that they will be magnified.

These include the ever-increasing demand for our support services. Our client group is one of the most vulnerable in our society, and they are likely to experience additional pressure from less social activity, increased demand for health and care services, local authority budget cuts, reduced employment opportunities and changes to welfare benefits.

We therefore will continue our work with new strategy where we need it and renewed energy across a number of areas:

- To improve our collection of data and intelligence so that we can continue to inform and contribute to policy discussions.
- To continue to provide high quality, independent advice, advocacy and information.
- To support people with a long term health condition or disability and their carers to cope with the changes under the Welfare Reform Act, particularly Personal Independence Payment and Universal Credit.
- To continue to engage with politicians and key stakeholders whenever possible in order to raise awareness of the needs of disabled people and carers.
- To be the voice of disabled people and carers.
- To assist disabled people and carers in breaking down the barriers they face in achieving choice and control over their lives.
- To continue to provide high quality, workplace environment volunteering opportunities for disabled people and carers.
- To support all staff and volunteers in continuing appropriate professional learning and development.

Over the next year we will continue these activities and adjust for the uncertainty and practical implications of the pandemic restrictions.

Subject to the funding we require being available we will:

- Revisit our Theory of Change exercise to review our impact and the outcomes we seek to achieve. This will inform our ongoing work and the design of future programmes.
- Complete our work on a new website and make more use of social media to strengthen our outreach and visibility of our services in the community.
- Improve our insight and the way we deliver services to beneficiaries with the introduction of a new CRM system. This will help us record, manage and assess our services.
- Increase our income streams with the expansion of our pilot social enterprise activities. These include the launch of a charity shop and exploration of other enterprise opportunities.
- Design new programmes to meet the future needs and seek funding to advance these.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Disability Can Do operated as an unincorporated charity for many years before the trustees decided to incorporate in 2016. It is now a Charitable Incorporated Organisation (CIO) based on the Foundation model.

## DISABILITY CAN DO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new trustees

All trustees give their time voluntarily and receive no benefits from the charity.

Disability Can Do seeks trustees who can provide advice and guidance based on experience on all aspects of Disability Can Do's work, utilising their specific skills, knowledge and expertise in making sound decisions. They must have the following attributes:

- A working knowledge of Disabled people's organisation and of issues facing disabled people.
- An acceptance and understanding of the duties, responsibilities and liabilities of trusteeship.
- The willingness to devote the necessary time and effort to the duties of a trustee.
- Integrity with a good mix of independent judgement plus the desire to be an effective team member.
- The ability to think creatively and strategically and a willingness to speak their mind.

Disability Can Do aims to provide a full induction programme for each new trustee to absorb them quickly and effectively into their role within the organisation and make them feel informed, valued and welcomed.

They will be given:

- Access to all information pertaining to their role as a trustee.
- Access to where all organisational documentation is located.
- A full briefing on the work of Disability Can Do, our mission, aims, values, working systems, policies and procedures.
- The opportunity to meet all Disability Can Do's staff to find out more about the work of the organisation.

##### Organisational structure

The trustees are legally responsible for the overall management and control of the charity. Disability Can Do currently has a Board consisting of eight trustees who meet every quarter.

At each meeting the board are presented with a briefing from the Executive committee members and financial reports prepared by the Finance Officer including quarterly management accounts and projections.

Project/service staff are often asked to attend meetings to provide a presentation/update on their area of work to the board, which allows trustees the opportunity to meet and consult with key staff on a regular basis.

All members of the board continue to give their time on a voluntary basis, receiving no benefits from the charity apart from out of pocket expenses. A majority of the Board of trustees either have a disability, long term health condition or care for someone.

The trustees delegate to the Executive Committee, responsibility for oversight of the day to day management of Disability Can Do and administrative control of the charitable funds.

Currently the staff team is directly responsible for delivering a variety of time-limited funded projects. However they also assist in co-ordinating a wide range of day-to-day tasks. Volunteers also underpin this work by undertaking a variety of advice work, management and administration tasks.

We continue to operate within the 'disability confident' Scheme and openly recruit for any staff vacancies.

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees regularly assess the major risks to which Disability Can Do is exposed. A risk register is held and reviewed annually or sooner if necessary. Where appropriate, systems or procedures have been established to mitigate the risks the charity might face. The responsibility for monitoring this work is with the full Board of trustees. Currently all Board members receive a quarterly cash flow spreadsheet and a full range of financial and project monitoring reports received prior to Board Meetings.

Procedures are also in place to ensure compliance with Health and Safety of staff, volunteers, service users and visitors.

The Charity also ensures it meets the requirements of our funders who need regular evidence-based progress monitoring reports.

Included in the external risk assessment, Board recognises that loss of funding impacts on the way services are delivered and developed. The Charity has faced many challenges this year, not least of which is a continuing squeeze on finances in the face of a rising demand for our services. There is a huge demand on funders for grant support to the voluntary and community sector, giving it a competitive edge. The Charity has been working hard to mitigate this by seeking to diversify its funding sources in order to maintain an effective service that meets the needs of service users. This is by no means an easy task in the current economic climate.

As a User Led Organisation, the Board monitors and evaluates the work of the Charity, ensuring our service users have input into services. Each project monitors the number of people they have worked with, the provision given, outcomes/outputs of our service, and the impact we have made. Service user satisfaction surveys are also part of the quality standards monitoring. This is supported by a bespoke database which enables the Charity to collate and analyse information. In turn this identifies possible gaps in provision.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1163190

##### **Principal address**

The Disability Can Do Centre  
1 Bryn Lane  
Pontllanfraith  
BLACKWOOD  
NP12 2PG

##### **Trustees**

H Amberry	Secretary	
R Bevan	Chairman	
P Cook	Vice Chairman	Resigned May 2020
J Curtis		
DT Davies		
C Price		
M McCartney	Treasurer	
J Moore		Resigned November 2020

##### **Honorary President**

M Veater MBE

##### **Independent examiner**

Watts Gregory LLP  
Chartered Accountants  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS



DISABILITY CAN DO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

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Approved by order of the Board of Trustees on 13/5/2022 and signed on its behalf by:

H Amberry

H J Amberry - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABILITY CAN DO

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### Independent examiner's report to the trustees of Disability Can Do

I report to the charity trustees on my examination of the accounts of the Disability Can Do (the Trust) for the year ended 31 March 2021.

### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent examiner's statement

I draw your attention to the disclosure made in note 2 to the financial statements concerning the charity's ability to continue as a going concern. The charity is anticipating deficits for the following two years, which indicates the existence of a material uncertainty which may cast significant doubt over the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julia Mortimer FCCA  
Watts Gregory LLP  
Chartered Accountants  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
County of Cardiff  
CF23 8RS

18 May 2022

DISABILITY CAN DO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	62	-	62	1,086
<b>Charitable activities</b>	6				
Information and services for disabled persons and their carers		31,598	183,784	215,382	130,576
Other trading activities	4	233	-	233	6,576
Investment income	5	<u>5</u>	<u>-</u>	<u>5</u>	<u>20</u>
<b>Total</b>		31,898	183,784	215,682	138,258
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies		6,659	-	6,659	1,952
Other trading activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>249</u>
		6,659	-	6,659	2,201
<b>Charitable activities</b>					
Information and services for disabled persons and their carers		<u>35,067</u>	<u>140,291</u>	<u>175,358</u>	<u>166,894</u>
<b>Total</b>		<u>41,726</u>	<u>140,291</u>	<u>182,017</u>	<u>169,095</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,828)	43,493	33,665	(30,837)
Transfers between funds	15	<u>4,931</u>	<u>(4,931)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(4,897)	38,562	33,665	(30,837)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>51,580</u>	<u>17,355</u>	<u>68,935</u>	<u>99,772</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>46,683</u></u>	<u><u>55,917</u></u>	<u><u>102,600</u></u>	<u><u>68,935</u></u>

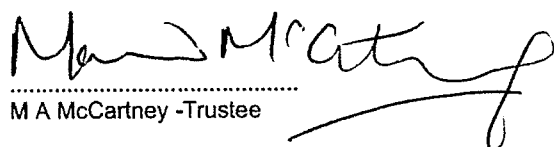
The notes form part of these financial statements

**DISABILITY CAN DO**

**BALANCE SHEET  
AT 31 MARCH 2021**

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	11	5,387	-	5,387	2,897
<b>CURRENT ASSETS</b>					
Debtors	12	2,150	-	2,150	5,545
Cash at bank and in hand		<u>44,915</u>	<u>62,691</u>	<u>107,606</u>	<u>95,131</u>
		47,065	62,691	109,756	99,676
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,769)	(6,774)	(12,543)	(33,638)
<b>NET CURRENT ASSETS</b>		<u>41,296</u>	<u>55,917</u>	<u>97,213</u>	<u>66,038</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,683</u>	<u>55,917</u>	<u>102,600</u>	<u>68,935</u>
<b>NET ASSETS</b>		<u>46,683</u>	<u>55,917</u>	<u>102,600</u>	<u>68,935</u>
<b>FUNDS</b>	15				
Unrestricted funds				46,683	51,579
Restricted funds				<u>55,917</u>	<u>17,356</u>
<b>TOTAL FUNDS</b>				<u>102,600</u>	<u>68,935</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 13/5/2022 and were signed on its behalf by:

  
M A McCartney -Trustee

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

Disability Can Do is a charitable incorporated organisation registered in England and Wales. The registered office is The Disability Can Do Centre, 1 Bryn Lane, Pontllanfraith, Blackwood, NP12 2PG.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to promote and encourage inclusion, independence and choice by providing free, confidential and impartial information, advice, advocacy and support services to disabled people and their carers.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a 'true and fair' view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The trustees are expecting a deficit for the year to 31 March 2022 as the restricted funding and Covid related support grants are spent. The budgets for the year to 31 March 2023 are also showing a small deficit but the trustees are satisfied that there are adequate reserves at the end of this period for the charity to continue and work is being carried out to increase the level of income and manage the risk during this period.

The trustees, therefore, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis of accounting in preparing these financial statements.

**2. ACCOUNTING POLICIES - continued**

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

This includes capital grants.

**Donations and legacies income**

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Income from charitable activities**

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

**Other trading activities income**

Income from charitable activities includes income received under contract. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

**Investment income**

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds include costs of producing fundraising advertising, marketing and direct mail materials as well as a proportion of salaries based on an approximation of time spent in this area.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff costs, finance costs, general office costs and premises costs, depreciation and governance costs which support the activities of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

## DISABILITY CAN DO

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

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#### 2. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Plant and Machinery - Over 3 years

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Debtors**

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Termination payments**

Termination benefits are recognised as a liability and an expense only when the entity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

##### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and gift aid	<u>62</u>	<u>1,086</u>

The charity benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in the annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

# DISABILITY CAN DO

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

### 4. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	-	4,520
Other income	233	2,056
	<u>233</u>	<u>6,576</u>

### 5. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	5	20

### 6. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Grants	215,382	126,259
Can Do Transport service	-	1,287
Welfare Support service	-	3,030
	<u>215,382</u>	<u>130,576</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Lloyds Bank Foundation – Steps to Employment	12,500	25,000
Lloyds Bank Foundation – Recovery Fund	7,884	-
DWP – 3SC 50+ Program	-	3,528
WCVA – Active Inclusion	33,930	15,780
Big Lottery Fund – My Future First Project	82,719	81,951
Millennium Trust Award – Out and About Project	7,500	-
WCVA Voluntary Services Emergency Fund	23,197	-
Moondance Fund	7,300	-
NHS – Neighbourhood Care Network	4,350	-
Community Foundation Wales – Wales Coronavirus Resilience Fund	5,000	-
DPO COVID 19 Emergency Fund	6,702	-
Caerphilly County Borough Council – COVID Business Grant	14,000	-
Caerphilly County Borough Council – Lockdown Domestic Grant	4,000	-
CCBS NDR Grant	6,000	-
Discretionary Assistance Fund	300	-
	<u>215,382</u>	<u>126,259</u>

### 7. SUPPORT COSTS

	Staff costs £	Other £	Depreciation £	Governance costs £	Totals £
Information and services for disabled persons and their carers	<u>23,337</u>	<u>7,891</u>	<u>2,446</u>	<u>4,497</u>	<u>38,171</u>

Included within governance costs are accountancy fees amounting to £2,148 in respect of the independent examination.



## DISABILITY CAN DO

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 or for the period ended 31 March 2020.

##### Trustees' expenses

Expenditure amounting to £85 was paid on behalf of 1 trustee during the 2021 year in relation to travel, and other miscellaneous expenses. Expenditure amounting to £91 was paid on behalf of 3 trustees during the 2020 year.

#### 9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	127,271	106,868
Social security costs	7,325	4,723
Other pension costs	<u>11,052</u>	<u>9,074</u>
	<u>145,648</u>	<u>120,665</u>

The average monthly number of employees during the year was as follows:

	2020 <u>8</u>	2020 <u>6</u>
Employees		

No employees received emoluments in excess of £60,000.

There are no termination payments included in staff costs this year (2020: £1,027).

#### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,086	-	1,086
<b>Charitable activities</b>			
Information and services for disabled persons and their carers	7,845	122,731	130,576
Other trading activities	6,576	-	6,576
Investment income	<u>20</u>	<u>-</u>	<u>20</u>
<b>Total</b>	<b>15,527</b>	<b>122,731</b>	<b>138,258</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,952	-	1,952
Other trading activities	249	-	249
	<u>2,201</u>		<u>2,201</u>
<b>Charitable activities</b>			
Information and services for disabled persons and their carers	<u>40,257</u>	<u>126,637</u>	<u>166,894</u>
<b>Total</b>	<b>42,458</b>	<b>126,637</b>	<b>169,095</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(26,931)</b>	<b>(3,906)</b>	<b>(30,837)</b>
<b>Transfers between funds</b>	<b><u>(748)</u></b>	<b><u>748</u></b>	<b><u>-</u></b>
<b>Net movement in funds</b>	<b>(27,679)</b>	<b>(3,158)</b>	<b>(30,837)</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	79,258	20,514	99,772
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>51,579</u>	<u>17,356</u>	<u>68,935</u>

## 11. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	14,262
Additions	<u>4,936</u>
At 31 March 2021	<u>19,198</u>
<b>DEPRECIATION</b>	
At 1 April 2020	11,365
Charge for year	<u>2,446</u>
At 31 March 2021	<u>13,811</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>5,387</u>
At 31 March 2020	<u>2,897</u>

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>2,150</u>	<u>4,545</u>

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>12,543</u>	<u>33,638</u>

## 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	3,402	3,402
Between one and five years	<u>626</u>	<u>1,043</u>
	<u>4,028</u>	<u>4,445</u>

Total lease payments recognised as an expense during the year amounted to £12,372 (2020: £13,890).

DISABILITY CAN DO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	51,580	(9,828)	4,931	46,683
<b>Restricted funds</b>				
Big Lottery - Awards for all	2,445	-	-	2,445
Lloyds Bank Foundation - Steps to employment	3,622	4,970	(434)	8,158
My Future First - Advocacy Service	11,288	8,070	-	19,358
WCVA - Active Inclusion	-	4,497	(4,497)	-
Millennium Trust Award - Out and About	-	5,463	-	5,463
WCVA Voluntary Services Emergency Fund	-	10,659	-	10,659
NHS - Neighbourhood Care Network	-	4,350	-	4,350
Community Foundation Wales - Wales	-	-	-	-
Coronavirus Resilience Fund	-	1,694	-	1,694
DPO COVID 19 Emergency Fund	-	3,790	-	3,790
	<u>17,355</u>	<u>43,493</u>	<u>(4,931)</u>	<u>55,917</u>
<b>TOTAL FUNDS</b>	<u>68,935</u>	<u>33,665</u>	<u>-</u>	<u>102,600</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,898	(41,726)	(9,828)
<b>Restricted funds</b>			
Lloyds Bank Foundation - Steps to employment	20,384	(15,414)	4,970
My Future First - Advocacy Service	82,719	(56,473)	26,246
WCVA - Active Inclusion	33,932	(29,435)	4,497
Millennium Trust Award - Out and About	7,500	(2,037)	5,463
WCVA Voluntary Services Emergency Fund	23,197	(12,538)	10,659
NHS - Neighbourhood Care Network	4,350	-	4,350
Community Foundation Wales - Wales	-	-	-
Coronavirus Resilience Fund	5,000	(3,306)	1,694
DPO COVID 19 Emergency Fund	6,702	(2,912)	3,790
	<u>183,784</u>	<u>(140,291)</u>	<u>43,493</u>
<b>TOTAL FUNDS</b>	<u>215,682</u>	<u>(182,017)</u>	<u>33,665</u>

DISABILITY CAN DO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	69,258	(26,931)	(748)	41,579
Strategic fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	79,258	(26,931)	(748)	51,579
<b>Restricted funds</b>				
Big Lottery - Awards for all	2,445	-	-	2,445
Lloyds Bank Foundation - Steps to employment	2,891	731	-	3,622
People's Postcode Lottery - Disability forum	1,827	(1,806)	(21)	-
My Future First - Advocacy Service	7,268	4,021	-	11,289
WCVA - Active Inclusion	<u>6,083</u>	<u>(6,852)</u>	<u>769</u>	<u>-</u>
	<u>20,514</u>	<u>(3,906)</u>	<u>748</u>	<u>17,356</u>
<b>TOTAL FUNDS</b>	<u>99,772</u>	<u>(30,837)</u>	<u>-</u>	<u>68,935</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,527	(42,458)	(26,931)
<b>Restricted funds</b>			
Lloyds Bank Foundation - Steps to employment	25,000	(24,269)	731
People's Postcode Lottery - Disability forum	-	(1,806)	(1,806)
My Future First - Advocacy Service	81,951	(77,930)	4,021
WCVA - Active Inclusion	<u>15,780</u>	<u>(22,632)</u>	<u>(6,852)</u>
	<u>122,731</u>	<u>(126,637)</u>	<u>(3,906)</u>
<b>TOTAL FUNDS</b>	<u>138,258</u>	<u>(169,095)</u>	<u>(30,837)</u>

## DISABILITY CAN DO

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

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#### 15. MOVEMENT IN FUNDS - continued

##### Designated Funds

###### **Strategic fund**

£10,000 of unrestricted funds continued to be designated by the charity towards the strategic fund for the purpose of potential redundancy costs of core staff.

##### Restricted Funds

###### **Big Lottery - Awards for all**

Grant funding obtained from the Big Lottery to be used towards running a series of roadshows and consultations with the members of the public.

###### **Lloyds Bank Foundation - Steps to employment**

Grant funding obtained from Lloyds Bank Foundation to fund the salary costs of a part time Training Co-ordinator, a part time Volunteering & Work Placement Support Officer, finance related costs, volunteer expenses and publicity costs.

###### **My Future First - Advocacy Services**

Grant funding obtained for the provision of information, advice and advocacy support for people who need to make significant decisions about their care needs and accommodation options due to a disability, ill health or frailty. The project is set to run over three years and is funded by the National Lottery.

###### **WCVA - Active Inclusion**

Grant funding obtained for the Future is Bright Project which offers tailored, flexible pre-vocational training designed to increase confidence and motivation in individuals, increasing basic and independent living skills and offering a range of qualifications and skills to prepare them for future employment.

###### **Millennium Trust Award - Out and About**

Grant funding to be used to address the lack of opportunities for disabled people in the County Borough of Caerphilly to access activities that would enhance everyday living.

###### **WCVA Voluntary Services Emergency Fund**

Grant from the WCVA to support the charity during the COVID pandemic. The grant is to be used to purchase new equipment, help with the funding of a call and connect coordinator and additional training, consultancy and overheads.

###### **NHS - Neighbourhood Care Network**

Funding received for the production of a 'Frailty Prevention' film.

###### **Moondance Fund**

Funding to be used to systematically make contact with the thousand most recently engaged with people on DCD's database of clients, initially by phone to give them reassurance and support during the COVID pandemic.

###### **Community Foundation Wales - Wales Coronavirus Resilience Fund**

Funding to be used to cover the costs of coordinating and supporting a small voluntary team making contact with 6,200 people on the DCD database, initially by phone to give them reassurance and support. For any pressing concerns the voluntary team will reference current staff resources and connections with statutory services.

###### **DPO COVID 19 Emergency Fund**

Grant received to be used to help two Finance Advice workers to address Welfare Benefit support combined with help with financial planning.

##### Restricted Funds in prior period

###### **People's Postcode Lottery - Disability forum**

Grant funding obtained to develop and expand the Disability Forum, increasing membership/attendance at forum meetings and establishing new subgroups on specific issues such as Sight and Hearing impairment. Funding also obtained to set up a meeting at Caerphilly Library to help engage new people.

##### Transfers between funds

A transfer of £4,502 has been made from WCVA - Active Inclusion fund to the general fund to the purchase of new equipment in the year.

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**15. MOVEMENT IN FUNDS - continued**

A transfer of £434 has been made from Steps to Employment fund to the general fund to the purchase of new equipment in the year.

A transfer of £5 has been made from general fund to WCVA – Active Inclusion due to a small overspend in the year

**16. PENSION COMMITMENTS**

The charity contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £11,052 (2020: £19,074). No contributions were outstanding at the year end or the previous period end.

**17. RELATED PARTY DISCLOSURES**

There were no key management personnel remuneration benefits paid during the year or in the previous year.