

**REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR DISABILITY CAN DO**

**Registered Charity No. 1163190**

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## **Chairman's Report**

Once again, I have great pleasure in writing a short message for the end-of-financial year report at Disability Can Do.

I'm grateful that compared to a year ago when writing my foreword, the height of the Covid 19 Pandemic is further behind us. However, we are all still undeniably feeling the effects and it seems the world has changed irreversibly because of it.

Disability Can Do has continued to work carefully in respect of Covid with its restrictions and dangers, but it is good to have face-to-face meetings again, including the re-opening of the Disability Can Do centre.

One theme runs through this Annual Report: disabled people are at the heart of our work. They always have been, and always will be. Whether you look at our campaign work or delivery of our services, you will find a common determination to support disabled people to live the lives they choose.

It is crucial to have a user-led charity such as ours, both delivering services and highlighting the many issues affecting people and looking back over the past year, has once again highlighted to me how much of a difference Disability Can Do can make to the lives of the people we support, helping them overcome the many barriers they face.

The following Trustees' Report will highlight our performance and achievements and provide more detail about the number of disabled adults and carers we have supported; however, we never forget that behind these numbers are real people, with their own circumstances and needs.

Competition is increasing at an alarming rate for the funding available to charities and the voluntary sector. With this in mind, I express my immense gratitude to all our financial supporters, from providers of large grants to people who fundraise, donate or put spare cash in a collection box. I offer all of them my sincere thanks.

I'd like to thank my fellow trustees for their commitment and hard work in their all-important governance role for which they get no reward other than the satisfaction of knowing they help to improve people's lives.

It remains for me to thank our wonderful team of volunteers; it is hard to understate the importance and the value of the contribution our volunteers make. It never ceases to amaze me that so many people, often with challenges of their own, choose to devote so much of their time, energy and emotion to help others. Some of our regulars have been with us for years and routinely give not just hours every week but days!

Last but not least, I feel it only appropriate to mention and thank our hard working and dedicated staff team, without whom we would simply be unable to continue. As projects come to an end in the coming year and continuation funding becomes increasingly hard to source, we are working hard to ensure we have the people and other resources in place to meet the need in our communities.

We have to prepare ourselves for change, the charity's need for change will partially be driven by financial necessity alongside the most important factor of the need to improve further accessibility to our services. There are opportunities for more efficient, and cost-effective ways of working, and new connections will present opportunities for new partnership opportunities.

So, if there are challenges, we will face them together with commitment and excitement for what we hope to achieve.

As we wrap up this financial year, our aim is to continue the incredible work that Disability Can Do and the amazing team do, every day, and to build on what is already a solid foundation for the future. I am encouraged by the dedication of all who work here and grateful for the support of all who are connected to Disability Can Do.

**Roger Bevan**

**Chair of Trustees**

## **Report of the Trustees**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 in the 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 has been another year of challenges. The impact of the Covid pandemic continued for most of the year, Staff have worked from home when restrictions applied or if they were isolating. The 'new normal' for us has also meant adapting to delivering face to face services when restrictions were eased. The ability to adapt and work and deliver services to meet changing needs is one of the positive lessons of the last couple of years. Our staff are resourceful and adaptable and we are grateful for what has been achieved often in difficult circumstances.

We continue to work with disabled people and their families to meet their needs. Enquiries have been dealt with by phone and email or webchat as well as face to face. Many carers and disabled people and their families faced additional day to day barriers and stress in the lockdowns, due to their vulnerability and many continue to experience isolation. It is important that our staff are continuing to work with them to find solutions. Enquiries about equipment and welfare benefits demonstrate continuing demand and the assistance required towards improving choice and independence. Employability courses and support have been delivered online and face to face when possible.

Before we go on to review the year in more detail, we would firstly like to reiterate our Chairman's comments and say how proud we are of the passion, commitment and enthusiasm shown by our staff and volunteers, the charity achieves amazing things because of them! Their roles are all about putting people first, enabling disabled people to live independently, and participate fully in society, and we would like to thank each of them for using their skills and talents to provide this support and for doing so with such compassion and respect.

Let's take a closer look at Disability Can Do's services and the impact they have had over the year.

## **Welfare and wellbeing**

Disability Can Do has continued to provide our core area of work throughout the year, providing information, advice, advocacy support and practical assistance to disabled people, carers and those with a long-term health condition. Thereby helping people to break down the barriers they face in everyday life, and to make a positive impact on their life choices and opportunities.

Our 'My Future First' three-year lottery funded project came to a close at the end of October 2021. The project aims were to provide information, advice and advocacy support for people who needed to make significant decisions about their care needs and accommodation options due to a disability, ill health or frailty. Our goal was to ensure that service provision would empower individuals to have a voice, choice and control over the support they needed.

During the project we supported 510 disabled adults and 115 carers with 966 different issues. We also routinely visited all of the nursing and care homes across the borough and had face-to-face contact with approximately 1900 residents. We are pleased to say all of our original aims for the project were delivered and we are confident that the project had a significant positive impact upon the lives of the disabled community within Caerphilly County Borough.

Since October 2021, the reflections of the organisation and those we support, have led us to the conclusion that the maximum impact is when the multiple facets of the organisation are working together, which they very often do in a discreet manner. We have come to realise that the public perception is often that the organisation is only the specific service they are accessing. The person getting help with an advocacy issue won't know about an employability programme, or the person becoming more aware of disability issues through a fundraising activity won't be aware of Welfare Benefit assistance and other services.

With this in mind, we want to be viewed as the holistic service that in reality we are behind the scenes. We are therefore seeking to re-present ourselves to the public as a holistic disability organisation, that Can Do is a 'one stop shop' for all disability and carer needs, available face to face, via the telephone, email or video link. A one-stop service that can support with care and accommodation needs, staying safe, adapting your property, help with applying for benefits, local access, transport and travel, practical assistance and independent advocacy support. Even if we cannot support someone, we will signpost them to other services and support.

Through January to March in 2022 we trialled a 'One Stop' disability service with the aim of providing information and advice, advocacy support and practical assistance, our goal is to ensure that service provision is available under a single roof rather than people having to have several conversations with a raft of different organisations.

People receive information and advice from our team of professional staff and volunteers across the areas of:

- Health and wellbeing
- Housing and home environment
- Money and welfare entitlements
- Social and leisure opportunities
- Travel and transport
- Training, volunteering and employment
- Practical assistance
- Independent advocacy support

We are delighted to report that the trial of the One Stop Disability Service has had a very successful couple of months of service delivery: we have supported 174 disabled adults and 36 carers with 334 different issues. Together through grants, debts being written off and unclaimed benefits we secured a financial gain of £189,000 for individuals.

## **Skills and opportunities**

At Disability Can Do a key part of our work is to provide skills and opportunities to people in the local community. Our charity aims to both support personal development for people with disabilities and improve workplace culture through employer training and awareness.

In 2020 we launched our *Breaking Through 120* project, with support from the Active Inclusion Fund managed by WCVA. The pandemic restrictions limited delivery opportunities and this was followed by project staffing changes. We decided to close the project early in September 2021 and we are grateful to the funder for their support and flexibility through a difficult period for our skills and opportunities work.

Over the following six months we restructured the service and explored new partnerships to develop and deliver new services later in 2022.

We also seek to break down barriers together with employers as well as service users. As an employer it's never been more important to offer equal opportunity and an inclusive work environment. We understand how hard navigating disabilities in the workplace can be and we will seek to offer supportive, non-judgmental training for employees and employers in the future.

Volunteering provides opportunities for people with disabilities to build their network and develop new skills and confidence in preparation for employment. In the past volunteers have progressed to staff positions within Can Do as well as externally which is very rewarding. This work was disrupted through the pandemic and we will seek to attract new volunteers for our transport and other services in the coming year.

### **Challenge and change**

As a charity we actively campaign to challenge and change pre-conceptions around living with a disability, raise awareness of disability rights and promote an inclusive society free from disabling barriers where all individuals are equal.

Throughout the year we have we have offered support to people with a disability, and their Carers, in the local community to help break down barriers, increase their knowledge and confidence about their rights, enabling them to access opportunities and make well-informed choices.

To get a better understanding of the barriers faced and life situations of people with disabilities and their Carers, we have worked closely with those in the local community. By speaking with statutory bodies, local businesses, and people in the third sector, we have also increased our understanding of the support we should offer.

## **FINANCIAL REVIEW**

### **Financial position**

The organisation is primarily funded through restricted grant income. Income during the year amounted to £109,126 of which £85,092 was received as restricted grant income.

Total reserves at the year-end amounted to £50,890 of which £24,620 was restricted, with unrestricted reserves at £26,270. Tangible fixed assets at year-end amounted to £13,472 which includes a restricted amount of £9,426 for a vehicle. The charity has designated £10,000 into a strategic fund, leaving £16,270 as free reserves of the charity.

### **Reserve 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 consider that unrestricted reserves to cover approximately twelve months of the expected core running costs, plus the costs of closing the charity, should be achieved and maintained which equates to £100,000.

Over the period of the pandemic, the Trustees made informed decisions to draw on previous reserves to fund services in the community. This year the Trustees took the decision to designate unrestricted reserves of £20,413 to cover the forecasted deficit budget position.

For our charity, especially when our services are free at the point of delivery, restoring and then increasing reserves will be a difficult task. However, the board's policy is to build reserves to the £100,000 figure over the next five years.

## **FUTURE PLANS**

We face a number of challenges in the coming few years. Not least of these is ever-increasing demand for our support services. Our client group is one of the most vulnerable in our society, and they are feeling the effect of changes in government policies, local authority budget cuts and changes to welfare benefits.

Couple this with the growing number of people who are living longer but with health and social care needs, and we begin to understand some of the challenges to be faced by in the coming years.

In the light of the challenges that we face our aims are to:

- Improve our collection of data and intelligence so that we can continue to inform and contribute to policy discussions.
- Continue to provide high quality, independent advice, advocacy and information.
- 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.
- Continue to raise awareness of the needs of disabled people and carers.
- Be the voice of disabled people and carers.
- Assist disabled people and carers in breaking down the barriers they face in achieving choice and control over their lives.
- Continue to provide high quality, workplace environment volunteering opportunities for disabled people and carers.
- Support all staff and volunteers in continuing appropriate professional learning and development.
- Engage with politicians and key stakeholders whenever possible in order to raise awareness of the needs of disabled people and carers.

Despite the extremely tough financial environment in which we are now operating, it is essential that we continue to meet the demand for support from the disabled community.

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding. To this end, we need to continue increasing self-generating income alongside restricted income, to ensure we always have sufficient capacity within our core, free-at-the point-of-delivery, services to meet rising need for support.

Continued support for the groups Disability Can Do facilitates such as the Disability Forum will be crucial to ensure people have a voice and opportunities to raise issues which affect disabled people and carers locally and regionally. Securing resources for them to continue will also be a high priority.

The charity will also continue to seek funding to develop plans and services identified within the communities we serve. To ensure we continue to fulfil our commitment to fully meet the needs of disabled people, their family members and carers, we are planning to undertake a 'State of the Nation' research project. This will provide an up-to-date evidence base from which to review and update our strategic plan and service provision.

We also hope to create a more visible information and advice presence across the area in which we operate, getting out and about within the communities we serve. We will build a clear brand awareness and identity for the charity, and will develop the use of our website and social media including facebook and twitter as a way of communication more widely with disabled people. As part of this we will use these communication methods to collect feedback and views on consultations.

In addition, the charity will continue to invest time in continuing to build quality assurance into its projects recognising the importance of demonstrating its commitment to continuous improvement and review and will work towards gaining further quality marks which will benchmark standards within the charity.

Disability Can Do believes equal access to our services is vital for our success and vital to community wellbeing. Therefore, we will continue to strive to learn, adapt and break down barriers in all we do.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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.

### **Recruitment and appointment of 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 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 five trustees that meets every quarter. 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.

At each meeting the board are presented with a briefing from the Executive Committee members and financial reports including quarterly management accounts and projections.

Project and 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.

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 openly recruit for any staff vacancies.

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.

### **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.

Potential risks are identified and scored based on the likelihood and severity, and mitigating actions are taken as necessary. The Trustees will continue to review potential risks on a regular basis and will take action to minimise or mitigate these risks as required.

The responsibility for monitoring this work is with the full Board of Trustees. Currently all Board members receive a financial and project monitoring reports received. The Charity also ensures it meets the requirements of our funders



## Disability Can Do Annual Report and Financial Statements for the year ended 31 March 2022

who need regular evidence-based progress monitoring reports. Procedures are also in place to ensure compliance with Health and Safety of staff, volunteers, service users and visitors.

The table below shows the principal risks identified by the Trustees as at March 2022:

Theme	Key risk to Charity	Mitigating actions
Funding	Shortfall in funding leading to an inability to deliver services at the current provided to clients.	Opportunities to diversify funding streams and control costs are constantly under review.  We will strive to ensure an adequate level of reserves is held to minimise the impact of a funding shortfall in the short-term.
Human Resources	Failure to attract and retain sufficient level of skilled staff and volunteers to deliver our services.	Regular supervision and yearly appraisals for staff and volunteers are undertaken.  Regular internal communication with staff and volunteers ensures everyone feels part of one organisation.  The charity has employed the services of a specialist company to deliver employment/human resource guidance as required.
Operations	Poor service or noncompliance with terms and conditions of grants and contracts leading to loss of funding and reputation.	Regular performance monitoring for each service is undertaken by team leaders and reported on quarterly to the Board. Service strategies are in place and communicated to relevant staff and accompanied by training and mentoring.  We collect feedback from service users and any complaints received are investigated.

### 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, Chair  
J Curtis  
C Price  
M McCartney, Treasurer

#### Independent examiner

Davies Business Consultancy  
63 Norfolk Road  
Littlehampton  
West Sussex, England,  
BN17 5HE

## **Disability Can Do Annual Report and Financial Statements for the year ended 31 March 2022**

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### **Independent examiner's report to the Trustees on the unaudited financial statements of Disability Can Do**

I report to the Trustees on the financial statements of Disability Can Do (the Trust) for the year ended 31 March 2022.

#### **Respective 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 2001 ("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 have completed my examination. I confirm that no material matters have come to my attention giving me cause to believe that in material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with such records; or
- 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.

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



Lesley Shelley  
Davies Business Consultancy  
63 Norfolk Road  
Littlehampton  
West Sussex  
England  
BN17 5HE

Date: 22<sup>nd</sup> May 2023

**Disability Can Do**  
**Annual Report and Financial Statements for the year ended 31 March 2022**

**Statement of Financial Activities**

		Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations & Legacies	3	2,166		2,116	62
<b>Charitable activities</b>					
Information and services for disabled persons and their carers	6	14,845	85,092	99,937	215,382
Other trading activities	4	183	-	183	233
Income from government grants (furlough)		6,839	-	6,839	-
Investment income	5	1	-	1	5
<b>Total</b>		24,034	85,092	109,126	215,682
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies		7,072	-	7,072	6,659
Other trading activities		-	-	-	-
		7,072	-	7,072	6,659
<b>Charitable activities</b>					
Information and services for disabled person and their carers		43,958	109,806	153,764	175,358
<b>Total</b>		51,030	109,806	160,836	182,017
<b>NET INCOME/(EXPENDITURE)</b>		(26,996)	(24,714)	(51,710)	33,665
		6,583	(6,583)	-	-
<b>Transfer between funds</b>					
<b>Net movement in funds</b>		(20,413)	(31,297)	(51,710)	33,665
<b>RECONCILIATION OF FUNDS</b>					
<b>Total fund brought forward</b>		46,683	55,917	102,600	68,935
<b>TOTAL FUNDS CARRIED FORWARD</b>		26,270	24,620	50,890	102,600

**Disability Can Do**  
**Annual Report and Financial Statements for the year ended 31 March 2022**

**Balance Sheet as at 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Fixed assets.</b>					
Tangible assets	11	4,046	9,426	13,472	5,387
<b>Current assets</b>					
Debtors	12	2,150	-	2,150	2,150
Cash at bank and in hand		25,843	21,968	47,811	107,606
		<u>27,993</u>	<u>21,968</u>	<u>49,961</u>	<u>109,756</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(5,769)</u>	<u>(6,774)</u>	<u>(12,543)</u>	<u>(12,543)</u>
<b>NET CURRENT ASSETS</b>		<u>22,224</u>	<u>15,194</u>	<u>37,418</u>	<u>97,213</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,270	24,620	50,890	102,600
<b>NET ASSETS</b>		<u>26,270</u>	<u>24,620</u>	<u>50,890</u>	<u>102,600</u>
<b>FUNDS</b>	15				
Unrestricted funds				26,270	46,683
Restricted funds				24,620	55,917
<b>TOTAL FUNDS</b>				<u>50,890</u>	<u>102,600</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 24<sup>th</sup> April 2023 and were signed on its behalf by:



.....  
M A McCartney -Trustee

## **Notes to the 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 charity'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 small deficit for the year to 31 March 2023 as the restricted funding and support grants are spent with the launch of new programmes. Looking further ahead, the budget for the year to 31 March 2024 has an increase in unrestricted reserves and the trustees are satisfied that these will be adequate for the charity to continue.

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.

#### **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.

2. ACCOUNTING POLICIES - continued

**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.

**Tangible fixed assets**

Fixed assets are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset, as follows:

Plant and Machinery – over 3 years  
Motor Vehicles – 18% reducing balance

**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations and gift aid	<u>2,116</u>	<u>62</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.

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**4. OTHER TRADING ACTIVITIES**

	2022 £	2021 £
Fundraising events	-	-
Other income	183	233
	<u>183</u>	<u>233</u>

**5. INVESTMENT INCOME**

	2022 £	2021 £
Deposit account interest	<u>1</u>	<u>5</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	2022 £	2021 £
Grants	99,937	215,382
	<u>99,937</u>	<u>215,382</u>

**Grants received included in the above are as follows**

	2022 £	2021 £
Lloyds Bank Foundation – Steps to Employment	-	12,500
Lloyds Bank Foundation – Recovery Fund	-	7,884
WCVA Active Inclusion Project	2,863	33,930
Big Lottery My Future First (Advocacy)	20,767	82,719
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	3,027	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
DPO Project funding	15,000	-
Waterloo Foundation	23,814	-
Winter Pressure Small Grant Scheme	4,002	-
Garfield Weston	10,000	-
GAVO Health and Wellbeing Fund	5,835	-
GAVO Voluntary Sector Recovery Fund	2,160	-
GAVO Transport to Health	12,469	-
	<u>99,937</u>	<u>215,382</u>



**7. SUPPORT COSTS**

	<b>Staff costs £</b>	<b>Other £</b>	<b>Depreciation £</b>	<b>Governance Costs £</b>	<b>Total £</b>
Information and services for disabled persons and their carers	19,666	6,650	2,061	3,790	32,167

Included within governance costs are accountancy fees amounting to £1,950 in respect of the independent examination.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

In There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or for the period ended 31 March 2021.

**Trustees' expenses**

There were not payments to trustees for expenses during 2022. Expenditure amounting to £85 was paid on behalf of 1 trustee during the 2021 year.

**9. STAFF COSTS**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	91,344	127,271
Social security costs	2,616	7,325
Other pension costs	7,694	11,052
	<u>101,654</u>	<u>145,648</u>

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

	<b>2022</b>	<b>2021</b>
Employees	8	8

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

There are no termination payments included in staff costs this year (2021: £nil).

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62	-	62
<b>Charitable Activities</b>			
Information and services for disabled persons and their carers	31,598	183,784	215,382
Other trading activities	233	-	233
Investment income	5	-	5
<b>Total</b>	<b>31,898</b>	<b>183,784</b>	<b>215,682</b>
<b>EXPENDITURE ON</b>			
Raising funds	6,659	-	6,659
Other trading activities	-	-	-
	<b>6,659</b>	<b>-</b>	<b>6,659</b>
<b>Charitable activities</b>			
Information and services for disabled persons and their carers	35,067	140,291	175,358
<b>Total</b>	<b>41,726</b>	<b>140,291</b>	<b>182,017</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(9,828)</b>	<b>43,493</b>	<b>33,665</b>
Transfers between funds	4,931	(4,931)	-
<b>Net movement in funds</b>	<b>(4,897)</b>	<b>38,562</b>	<b>33,665</b>
<b>RECONCILIATION OF FUNDS</b>			
Total fund brought forward	51,580	17,355	68,935
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>46,683</b>	<b>55,917</b>	<b>102,600</b>

**11. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>COST</b>			
At 1 April 2021	19,198	-	19,198
Additions	-	11,495	11,495
<b>At 31 March 2022</b>	<b>19,198</b>	<b>11,495</b>	<b>30,693</b>
<b>Depreciation</b>			
At 1 April 2021	13,811	-	13,811
Charge for the year	1,341	2,069	3,410
<b>At 31 March 2022</b>	<b>15,152</b>	<b>2,069</b>	<b>17,221</b>
<b>Net book value</b>			
At 31 March 2022	4,046	9,426	13,472
At 1 April 2021	5,387	-	5,387

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	<u>2,150</u>	<u>2,150</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Creditors	<u>12,543</u>	<u>12,543</u>

**14. LEASING AGREEMENTS**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	417	626
Between one and five years	1,668	3,402
	<u>2,085</u>	<u>4,028</u>

Total lease payments recognised as an expense during the year amounted to £11,981 (2021: £12,372)

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**15. MOVEMENT IN FUNDS**

	At 1/04/21	Net Movement in Funds	Transfer between funds	At 31/3/22 £
<b>Unrestricted funds</b>				
General funds	46,683	(26,996)	6,583	26,270
<b>Restricted funds</b>				
Big lottery – Awards for all	2,445	(2,445)	-	-
Lloyds Bank Foundation – Steps to employment	8,158	(8,158)	-	-
My Future First – Advocacy Service	19,358	(19,358)	-	-
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)	-	-
DPR COVID 19 Emergency Fund	3,790	(3,790)	-	-
DPO Project funding	-	580	(580)	-
Waterloo Foundation	-	14,220	-	14,220
Winter Pressure Small Grant Scheme	-	540	(540)	-
GAVO Health and Wellbeing Fund	-	-	-	-
GAVO Voluntary Sector Recovery Fund	-	-	-	-
GAVO Transport to Health	-	10,400	-	10,400
	<u>55,917</u>	<u>(24,714)</u>	<u>(6,583)</u>	<u>24,620</u>
<b>TOTAL FUNDS</b>	<u>102,600</u>	<u>(51,710)</u>	<u>-</u>	<u>50,890</u>

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

	Income Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted funds</b>			
General funds	24,034	(51,030)	(26,996)
<b>Restricted funds</b>			
Big lottery – Awards for all		(2,445)	(2,445)
Lloyds Bank Foundation – Steps to employment		(8,158)	(8,158)
My Future First – Advocacy Service	15,922	(35,280)	(19,358)
Millennium Trust Award – Out and About		-	-
WCVA Voluntary Services Emergency Fund	2,863	(13,522)	(10,659)
NHS – Neighbourhood Care Network		(4,350)	(4,350)
Community Foundation Wales – Wales			
Coronavirus Resilience Fund		(1,694)	(1,694)
DPR COVID 19 Emergency Fund	3,027	(6,817)	(3,790)
DPO Project funding	15,000	(14,420)	580
Waterloo Foundation	23,814	(9,594)	14,220
Winter Pressure Small Grant Scheme	4,002	(3,462)	540
GAVO Health and Wellbeing Fund	5,835	(5,835)	-
GAVO Voluntary Sector Recovery Fund	2,160	(2,160)	-
GAVO Transport to Health	12,469	(2,069)	10,400
	<u>85,092</u>	<u>(109,806)</u>	<u>(24,714)</u>
<b>TOTAL FUNDS</b>	<u>109,126</u>	<u>(160,836)</u>	<u>(51,710)</u>

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**Comparative for movements in funds**

	At 1/04/20	Net Movement in Funds	Transfer between funds	At 31/3/21 £
<b>Unrestricted funds</b>				
General funds	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
My Future First – Advocacy Service	-	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
DPR 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:

	Income Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted funds</b>			
General funds	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	4,340	-	4,350
Community Foundation Wales – Wales Coronavirus Resilience Fund	5,000	(3,306)	1,694
DPR 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>

### **Designated Funds**

#### **Strategic fund.**

An amount of £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, administration 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 *Breaking through 120* 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 pressing concerns the voluntary team referenced 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.

**DPO Project funding**

Grant of £15,000 contributed to One Stop disability service staff costs, expenses and overheads.

**Waterloo Foundation**

Grant of £23,814 used to part-fund staff costs and project costs for employability programme.

**Winter Pressure Small Grant scheme**

Grant of £4,002 contributed to One Stop disability service staff cost, expenses and overheads.

**GAVO Health and Wellbeing Fund**

Grant of £5,835 was returned to the funder as we were unable to deliver activity due to pandemic disruption.

**GAVO Voluntary Sector Recovery Fund**

Grant of £2,160 contributed to Engagement Officer staff costs, expenses and overheads.

**GAVO Transport to Health**

Grant used as contribution for purchase of an accessible vehicle for Can Do Transport Service, as well as running costs, volunteer expenses and service promotion costs.

**Transfer between funds**

A transfer of £5,463 has been made from the Millennium Trust Award – Out and About to the general funds for continuation of service provision.

A transfer of £580 has been made from the DPO Project funding to the general funds for the contribution towards general overheads.

A transfer of £540 has been made from the Winter Pressure Small Grant Scheme to the general funds for the contribution towards general overheads.

**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 £7,694 (2021: £11,052). 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.