

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR DISABILITY CAN DO**

Registered Charity No. 1163190

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Disability Can Do Annual Report and Financial Statements for the year ended 31 March 2023

Chairman's Report

Welcome to the 2022/23 Annual Report.

First and foremost, I wish to thank everyone involved with the charity for the tremendous contributions they have made in so many ways to delivering vital services to the community we represent. Their skills, knowledge, hard work, and sense of humour get us through difficult times and have directly contributed to the quality of the service we deliver, driving the charity forward.

The charity also acknowledges that we could not operate without the financial support of all our donors, fundraisers, and grant funders. Not only is this critical to paying our rent, accommodation, and utilities, but is also vital to the continuation and development of services relevant to and requested by the community we serve.

One theme runs through this Annual Report: disabled people remain 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.

No doubt this reporting year was another extraordinary period overshadowed by the recovery post-pandemic, the current economic uncertainty fuelled by high inflation and a cost of-living crisis. In particular, for our service users it has impacted greatly on energy, food, and housing costs.

It's been 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.

Competition is increasing at an alarming rate for the funding available to charities and the voluntary sector. Continuation funding for Disability Can Do's core area of work has become 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, and endeavour to operate the charity as effectively and efficiently as possible.

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. We will continue to support everyone that comes through the door with a presenting need, however big or small. Disability Can Do's open-door policy and the commitment of all the employees when it comes to caring for vulnerable people will always be a priority.

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 pandemic continued to have major impact on our work as the Cost-of-Living Crisis also began to impact on disabled people and carers. Disabled people continued to be massively impacted on all fronts and demand for support continued to increase and affect the capacity of the charity. All of the evidence in relation to the Cost-of-Living Crisis and in particular energy costs demonstrated that disabled people were amongst those hit hardest by rising costs. In addition to the long-lasting impacts of the pandemic where research now provides hard evidence that disabled people were some of those most affected, and continue to be, by the effects of Covid 19.

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.

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 (One-Stop Service), 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.

Information provision had been critical throughout the pandemic to ensure disabled people and carers could access the right support and the cost-of-living crisis has now required the same level of response. Disability Can Do still aims to be the first point of contact for disabled people and carers despite a reduction in funding available for the service, we continue to deal with any request for information from disabled people and carers.

The enquiries have continued across the following areas:

- 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.

Skills and opportunities

Our charity aims to both support personal development for people with disabilities and improve workplace culture through employer training and awareness. We also seek to break down barriers together with employers as well as service users. We understand how hard navigating disabilities in the workplace can be and we 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. This work was disrupted through the pandemic period and we will continue our work with volunteers across our transport and other services.

In the first half of 2022/23 we restructured our employability service. We launched the Working on Wellbeing service delivered in partnership with Scope. The service is free and open to people who are disabled helping them to enhance their employability and achieve their career goals. There are two strands to the programme, Kickstart and Starting Line, each tailored to specific service user needs.

The delivery increases our reach and connections beyond the Caerphilly Borough to the rest of Gwent, an exciting development for our charity.

Working on Wellbeing has had a successful launch. In the first six months to the end of March 2023 we received 117 referrals with 61 service users enrolled on the Kickstart and Starting line programmes.

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 £112,901 up 3.5% on the previous year. Of this total, £108,339 was received as restricted grant income.

As a result of reduced funding available for service delivery, there were termination costs for staff in the year amounting to £12,545.

Total reserves at the year-end amounted to £26,907 of which £22,820 was restricted, with unrestricted reserves at £4,087. Tangible fixed assets at year-end amounted to £14,938 which includes a restricted amount of £7,729 for a vehicle.

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 £22,183 to cover the forecasted deficit budget position resulting from the continuation of services.

For our charity, especially when our services are free at the point of delivery, restoring and then increasing reserves will be a challenge. However, the board's policy will continue to be to build reserves to the £100,000 figure over the next five years. This will be reviewed again in 2023-24.

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, The cost-of-living crisis continues to create extremely difficult and worrying times for disabled people, with disability related expenditure adding an extra burden to already stretched household budgets, 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 welfare benefit changes, 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. Despite the challenges, we will persistently strive to secure funding through collaborations with partner organisations and consistently reevaluate our services to ensure we deliver the best possible support to the disabled individuals.

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 will continue to undertake research and 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 have done much work building a clear brand awareness and identity for the charity, and aim to continue developing 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.

We will also address the capacity challenges that Trustees faced through the pandemic and in the period since. It will be important that we add to the number of Trustees who are able to actively contribute to the Board's work. This is a major priority.

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.

Disability Can Do

Annual Report and Financial Statements for the year ended 31 March 2023

- 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.

The Board has faced capacity challenges since the start of the pandemic and it will be important that we add to the number of Trustees who are able to actively contribute to the Board's work across both governance and operational management. In the light of this we have been introducing more effective operational processes and support services on areas that are critical to service delivery, for example IT support. Looking ahead, we have plans to reduce the core costs to run the charity in the coming year.

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 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 in 2022/23:

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.

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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 non-compliance 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.
Trustee capacity	Over-reliance on a small number of Trustees leading to compliance and potential reputation issues.	Trustees are clear on their responsibilities with respect to strategic direction, oversight, and compliance. The capacity challenge will be addressed through recruitment of new Trustees able to contribute actively to the charity's governance and management.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163190

Principal address

The Disability Can Do Centre
8 High Street
Fleur-de-Lis
BLACKWOOD, NP12 3UB

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

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 2023.

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 2006 ("the 2006 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 Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 financial statements to be reached.



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

Date: 14th May 2024

Disability Can Do
Annual Report and Financial Statements for the year ended 31 March 2023

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations & Legacies	3	3,210		3,210	2,116
Charitable activities					
Information and services for disabled persons and their carers	6	-	108,339	108,339	99,937
Other trading activities	4	1,340	-	1,340	183
Income from government grants (furlough)		-	-	-	6,839
Investment income	5	12	-	12	1
Total		4,562	108,339	112,901	109,126
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		129	14,470	14,599	7,072
Other trading activities		-	-	-	-
		129	14,470	14,599	7,072
Charitable activities					
Information and services for disabled person and their carers		58,853	63,432	122,285	153,764
Total		58,982	77,902	136,884	160,836
NET INCOME/(EXPENDITURE)		(54,420)	30,437	(23,983)	(51,710)
Transfer between funds		32,237	(32,237)	-	-
Net movement in funds		(22,183)	(1,800)	(23,983)	(51,710)
RECONCILIATION OF FUNDS					
Total fund brought forward		26,270	24,620	50,890	102,600
TOTAL FUNDS CARRIED FORWARD		4,087	22,820	26,907	50,890

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Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed assets.					
Tangible assets	11	2,698	12,240	14,938	13,472
Current assets					
Debtors	12	-	-	-	2,150
Cash at bank and in hand		10,102	86,170	96,272	47,811
		<u>10,102</u>	<u>86,170</u>	<u>96,272</u>	<u>49,961</u>
Creditors: amounts falling due within one year	13	<u>(8,713)</u>	<u>(75,590)</u>	<u>(84,303)</u>	<u>(12,543)</u>
NET CURRENT ASSETS		<u>1,389</u>	<u>10,580</u>	<u>11,969</u>	<u>37,418</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,087	22,820	26,907	50,890
NET ASSETS		<u>4,087</u>	<u>22,820</u>	<u>26,907</u>	<u>50,890</u>
FUNDS	15				
Unrestricted funds				4,087	26,270
Restricted funds				22,820	24,620
TOTAL FUNDS				<u>26,907</u>	<u>50,890</u>

The financial statements were approved and authorised for issue by the Board of Trustees

on 14th May 2024 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, 8 High Street, Fleur-de-Lis, Blackwood, NP12 3UB.

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 have been prepared under the historical cost convention and in accordance with the Charity Statement of Recommended Practice 2019 for FRS102. The trust constitutes a public benefit entity as defined by FRS 102. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going concern

The Trustees are expecting a small deficit for the year to 31 March 2024. Looking further ahead, the business plan and budget for the year to 31 March 2025 has an increase in funding for services alongside continuation of existing activities. The Trustees are satisfied that the income 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.

Judgements and estimation uncertainty

The Trustees make estimates and assumptions concerning the future. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

Expenses are recognised in the year in which they are incurred.

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.

Tangible fixed assets

All assets costing more than £1,000 are capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset (excluding freehold land) over its expected useful life, as follows:

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

Taxation

The charity is exempt from tax on its charitable activities.

Trade Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All trade debtors are repayable within one year and hence are included at the undiscounted cost of cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the debtors.

Trade Creditors

Trade creditors are obligations for pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement for at least twelve months after the reporting date, otherwise they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

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 payable under operating leases are charged against income on a straight-line basis over the lease term.

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

	2023 £	2022 £
Donations and gift aid	<u>3,210</u>	<u>2,116</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.

4. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising events	-	-
Other income	1,340	183
	<u>1,340</u>	<u>183</u>

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5. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	12	1

6. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Grants	108,339	99,937
	<u>108,339</u>	<u>99,937</u>

Grants received included in the above are as follows

	2023 £	2022 £
WCVA Active Inclusion Project	-	2,863
Big Lottery My Future First (Advocacy)	-	20,767
DPO Covid 19 Emergency Fund	-	3,027
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 Transport to Health	-	12,469
Community Fund Lottery	9,947	-
Regional Integration Fund	8,392	-
Working on Wellbeing	90,000	-
	<u>108,339</u>	<u>99,937</u>

7. SUPPORT COSTS

	Staff costs £	Other £	Depreciation £	Governance Costs £	Total £
Information and services for disabled persons and their carers	15,357	5,214	1,348	2,009	23,928

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

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or for the period ended 31 March 2022.

Trustees' expenses

There were no payments to Trustees for expenses during 2022-23 or for 2021-22.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	62,269	91,344
Social security costs	-	2,616
Other pension costs	4,936	7,694
Redundancy costs	12,545	-
	<u>79,750</u>	<u>101,654</u>

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

	2023	2022
Employees	6	8

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

Termination costs included in staff costs amount to £12,545 (2022: £nil).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor Vehicles £	Computer Equipment £	Total £
COST				
At 1 April 2022	19,198	11,495	-	30,693
Additions	-	-	5,501	5,501
At 31 March 2023	<u>19,198</u>	<u>11,495</u>	<u>5,501</u>	<u>36,194</u>
Depreciation				
At 1 April 2022	15,152	2,069	-	17,221
Charge for the year	1,348	1,697	990	4,035
At 31 March 2023	<u>16,500</u>	<u>3,766</u>	<u>990</u>	<u>21,256</u>
Net book value				
At 31 March 2023	<u>2,698</u>	<u>7,729</u>	<u>4,511</u>	<u>14,938</u>
At 1 April 2022	<u>4,046</u>	<u>9,426</u>	<u>-</u>	<u>13,472</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other Debtors	<u>-</u>	<u>2,150</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	17,162	-
Accruals	1,950	-
Deferred Income	60,000	-
Other Creditors	5,191	12,543
Total Creditors	<u>84,303</u>	<u>12,543</u>

14. LEASING AGREEMENTS

	2023 £	2022 £
Within one year	417	417
Between one and five years	-	1,668
	<u>417</u>	<u>2,085</u>

Total lease payments recognised as an expense during the year amounted to £12,044 (2022: £11,981)

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15. MOVEMENT IN FUNDS

	At 1/04/22	Net Movement in Funds	Transfer between funds	At 31/3/23
				£
Unrestricted funds				
General funds	26,270	(54,420)	32,237	4,087
Restricted funds				
Waterloo Foundation	14,220	(7,429)	(6,791)	-
GAVO Transport to Health	10,400	(2,039)	-	8,361
Community Fund – Lottery	-	9,947	-	9,947
Regional Integration Fund	-	6,950	(6,950)	-
Working on Wellbeing	-	23,008	(18,496)	4,512
	<u>24,620</u>	<u>30,437</u>	<u>(32,237)</u>	<u>22,820</u>
TOTAL FUNDS	<u>50,890</u>	<u>(23,983)</u>	<u>-</u>	<u>26,907</u>

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

	Income Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General funds	4,562	(58,982)	(54,420)
Restricted funds			
Waterloo Foundation	-	(7,429)	(7,429)
GAVO Transport to Health	-	(2,039)	(2,039)
Community Fund – Lottery	9,947	-	9,947
Regional Integration Fund	8,392	(1,442)	6,950
Working on Wellbeing	90,000	(66,992)	23,008
	<u>108,339</u>	<u>(77,902)</u>	<u>30,437</u>
TOTAL FUNDS	<u>112,901</u>	<u>(136,884)</u>	<u>(23,983)</u>

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Comparative for movements in funds

	At 1/04/21	Net Movement in Funds	Transfer between funds	At 31/3/22 £
Unrestricted funds				
General funds	46,683	(26,996)	6,583	26,270
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General funds	24,034	(51,030)	(26,996)
Restricted funds			
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>
TOTAL FUNDS	<u>109,126</u>	<u>(160,836)</u>	<u>(51,710)</u>

Designated Funds

Strategic fund.

In previous years an amount of £10,000 unrestricted funds was designated towards the strategic fund for the purpose of potential redundancy costs of core staff. As a result of reduced funding available for service delivery, there were termination costs for staff amounting to £12,545 in the year. The Trustees will review the strategic fund requirement in the next year.

Restricted Funds

Waterloo Foundation

Grant used to part-fund staff costs and project delivery costs for an employability programme.

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.

Community Fund - Lottery

Grant used as contribution for staff and project costs for the One-Stop disability service.

Regional integration Fund

Grant used as contribution for staff and project costs for the One-Stop disability service.

Working on Wellbeing

Funding for a service delivered by Disability Can Do in partnership with Scope. The funding covers staff and other programme delivery costs, as well as overheads.

Transfer between funds

A transfer of £6,950 has been made from the Regional Integration Fund grant to the general fund for a contribution to overheads.

A transfer of £6,791 has been made from the Waterloo Foundation funding to the general fund for a contribution to overheads.

A transfer of £18,496 has been made from the Working on Wellbeing funding to the general fund for a contribution to 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 £4,936 (2022: £7,694). 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.