

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR DISABILITY CAN DO**

Registered Charity No. 1163190

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Chairman's Report

Welcome to the 2023/24 Annual Report.

I would like to begin this report with a thank you to everyone who has participated in the work of our charity through the year. The skills, knowledge and hard work of our staff and volunteers has carried us through another year of challenges with a positive impact upon the life choices of the people with disabilities and their carers we serve.

It's an extremely difficult and worrying times for disabled people as they face incredible pressures and challenges. People's stories tell us of the difficulties they are facing often relating to financial inclusion, drawing on good care and support and good employment opportunities.

A huge thank you too to our donors, fundraisers, and grant funders. Without the financial resources available to us we would have been unable to help people in our communities.

Particular highlights in the year are the success of our Working on Wellbeing employability programme delivered in partnership with Scope, our Transport Service and the continuation of our One Stop service. You find more information about these in our review of activities in this report.

Securing the funding we need has become very challenging for us and others in the charity and voluntary sector. Making best use of the funds we have available is essential too. Over recent years we have cut costs, switched suppliers and taken advantage of opportunities to do more with less. One example is our relocation to new offices this year: not only have we halved rental costs, but we are now more visible in a High Street location, and more easily accessible for service users.

In this year we have once again drawn on reserves when it has been necessary for continuation of services. However, we are a small charity and our reserves are much depleted. As I look ahead into the coming year we will have to work hard at fundraising and explaining the impact we make. This is a challenge that Trustees and staff will work together to address, and we will draw on the time and generosity of others.

As a user-led charity Disability Can Do can make a real difference to the lives of the people we support, helping them breaking down the barriers they face in achieving choice and control over their lives. We will continue to support individuals by providing high quality, independent advice, advocacy and information as well as support and training on employability and personal skills development. Disabled people will remain at the heart of our mission and service work.

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

Disabled people and their carers have faced new challenges over the 2023/24 period. The cost-of-living crisis added to existing pressures and demand for support continued to increase. Disabled people were amongst those hit hardest by rising living costs at a time when many have been dealing with long-lasting impacts of the pandemic.

We have been able to adapt to meet changing needs and redesign services when necessary. We are very grateful to our staff for their positivity and resourcefulness 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

We continued to provide information, advice, advocacy support and practical assistance to disabled people, carers and those with a long-term health condition through our 'One Stop' service. However, with limited funding available we have operated at a reduced level.

This service helps 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 to ensure disabled people and carers could access the right support and the cost-of-living crisis has made it even more critical.

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.

One highlight is our Can Do Transport Service. The service aim is to provide community transport to support older people and people with disabilities to live more independent lives, to stay active and social and to get to where they need to be.

The use of this accessible transport has a current emphasis on transport to doctors, hospital appointments and dialysis. Our service is also used for other necessary appointments such as, DWP appeals meetings, bereavement related needs, family gatherings, essential purchases and to a lesser degree other wellbeing activities that combat isolation

The service is operated by volunteer drivers which has created new volunteering opportunities locally. We wish to expand the service and will continue to engage with new service users and volunteers.

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.

In 2022/23 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 continues to increase our reach and connections beyond the Caerphilly Borough across Gwent, an important development for the future of our work as a charity.

The development of a strong network of referral partners has been key to our successful delivery of the programme. In the twelve months to the end of March 2024 we received 206 referrals. Of these 103 service users completed a Kickstart or Starting Line strand, 72% above the target of 60 for the year.

Challenge and change

As a charity we seek 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 supported 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. Understanding the needs of service users is vital for our success and we liaise with statutory bodies, local businesses, and other service providers where it is helpful.

With limited funding available to resource this activity, we have operated at a reduced level in the year. Securing more funding for staff costs and outreach activities to continue our challenge and change work will be a priority over the coming year.

FINANCIAL REVIEW

Financial position

The organisation is primarily funded through restricted grant income. Income during the year amounted to £104,648 down 7% on the previous year. Of this total, £99,042 was received as restricted grant income.

Total reserves at the year-end amounted to £24,356 of which £18,637 was restricted, with unrestricted reserves at £5,719. Tangible fixed assets at year-end amounted to £11,387 which includes a restricted amount of £6,338 for a vehicle.

Reserve Policy

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. With reduced funding available over recent years, the Trustees made informed decisions to draw on reserves to fund services in the community.

For our charity, especially when our services are free at the point of delivery, the restoration of reserves will be a challenge, but an important priority over the next five years. In the past the board's policy has been to hold reserves at £100,000. In the light of our reduced annual staff and core cost savings, this will be reviewed again in 2024-25.

FUTURE PLANS

Our client group is one of the most vulnerable in society and there is ever-increasing demand for our support services. There has been a continued increase in the cost-of-living and changes in government welfare policies and local authority budgets and priorities. Add to this the challenges facing the NHS and care services, and we have a situation where many people with disabilities and their carers find making ends meet and day-to-day life and difficult to navigate.

To ensure we continue to be an effective and valued support provider in our community we aim to:

- 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, independent advice, advocacy and information, as well as support with access to welfare benefits.
- Continue to provide support and training on employability and personal skills development for disabled people and carers
- Offer a range of volunteering opportunities for people with disabilities and their carers.
- Be the voice of disabled people and carers, and continue to raise awareness of the needs of disabled people and carers.
- Improve our collection of data and intelligence so that we can continue to inform and contribute to policy discussions.
- 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.

Our consultation research and service user feedback tells us that we have an important role to play in the communities we service. We will continue to undertake research for an up-to-date evidence base from which to review and update our strategic plan and service provision.

It is essential that we meet the demand for support from the disabled community. However, if we are unable to secure funding, there is a real threat that we will not have the resources and capacity to continue service delivery. We will strive to secure funding independently, and through collaborations with partner organisations.

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 a clear brand and identity for the charity and will increase the use of social media to communicate with disabled people.

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 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.

Good governance will continue to be a priority. We will increase the capacity, skills and networks across our Trustee board with the addition of new Trustees in 2024-25 to ensure our strategic direction, oversight and compliance are robust.

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 Board faced capacity challenges through the period of the pandemic and we will add to the number of Trustees who are able to actively contribute to the Board's work across both governance and operational management.

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

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a briefing from the Executive Committee members and financial reports including quarterly management accounts and projections.

Trustees meet with project and service staff on a regular basis to provide direction and oversee impact and delivery. The staff team is responsible for delivering a variety of time-limited funded projects and assist with a wide range of day-to-day tasks and community engagement. Volunteers also underpin this work by undertaking a variety of advice work, management and administration tasks. We recruit openly for any staff vacancies.

Trustees have introduced more effective operational processes and support services on critical areas, for example IT support and a HR professional service. We have reduced core costs significantly over the last two years whilst maintaining our presence in the community. For example, our reallocation to new premises in a High Street location reduced our office rental costs by 50% and increased our visibility in the local community.

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 make. 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 2023/24:

Theme	Key risk to Charity	Mitigating actions
Funding of services.	There is no funding for the staffing and resources required to deliver the current services to clients.	Full review of funding streams and future needs. We will get external advice on funding applications and fundraising to increase our skills, knowledge and networks.
Funding to cover core costs.	Shortfall in funding means we are unable to sustain the organisation with its current structure.	We have taken steps to reduce core costs. This is constantly under review. We will increase our efforts on fundraising and reach out to new funders.
Human Resources	Uncertainty around future funding impacts on retention of key staff to deliver our services.	Continue to retain HR support service provider. Open and regular communication with staff and volunteers on funding strategy and activity.
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. Recruitment of new Trustees able to contribute actively to the charity's governance and management.
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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
A Dowler
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 2024.

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: 21st October 2024

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Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations & Legacies	3	2,161	6,642	8,803	3,210
Charitable activities					
Information and services for disabled persons and their carers	6	200	92,400	92,600	108,339
Other trading activities	4	3,216	-	3,216	1,340
Investment income	5	29	-	29	12
Total		5,606	99,042	104,648	112,901
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		615	954	1,569	14,599
Other trading activities		-	-	-	-
		615	954	1,569	14,599
Charitable activities					
Information and services for disabled person and their carers		23,394	82,236	105,630	122,285
Total		24,009	83,190	107,193	136,884
NET INCOME/(EXPENDITURE)		(18,403)	15,852	(2,551)	(23,983)
Transfer between funds		20,035	(20,035)	-	-
Net movement in funds		1,632	(4,183)	(2,545)	(23,983)
RECONCILIATION OF FUNDS					
Total fund brought forward		4,087	22,820	26,907	50,890
TOTAL FUNDS CARRIED FORWARD		5,719	18,637	24,356	26,907

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Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed assets.					
Tangible assets	11	1,350	10,037	11,387	14,938
Current assets					
Debtors	12	400	-	400	-
Cash at bank and in hand		6,219	44,644	50,863	96,272
		<u>6,619</u>	<u>44,644</u>	<u>51,263</u>	<u>96,272</u>
Creditors: amounts falling due within one year	13	<u>(2,250)</u>	<u>(36,044)</u>	<u>(38,294)</u>	<u>(84,303)</u>
NET CURRENT ASSETS		<u>4,369</u>	<u>8,600</u>	<u>12,969</u>	<u>11,969</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,719</u>	<u>18,637</u>	<u>24,356</u>	<u>26,907</u>
NET ASSETS		<u>5,719</u>	<u>18,637</u>	<u>24,356</u>	<u>26,907</u>
FUNDS	15				
Unrestricted funds				5,719	4,087
Restricted funds				18,637	22,820
TOTAL FUNDS				<u>24,356</u>	<u>26,907</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 21st October 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 surplus for the year to 31 March 2025. Looking further ahead, the business plan and budget for the year to 31 March 2026 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.

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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

	2024 £	2023 £
Donations and gift aid	<u>8,803</u>	<u>3,210</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

	2024 £	2023 £
Fundraising events	1,118	-
Other income	2,098	1,340
	<u>3,216</u>	<u>1,340</u>

5. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	<u>29</u>	<u>12</u>

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6. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Grants	92,600	108,339
	<u>92,600</u>	<u>108,339</u>

Grants received included in the above are as follows

	2024 £	2023 £
Community Fund Lottery	-	9,947
Regional Integration Fund	-	8,392
Working on Wellbeing	90,000	90,000
GAVO Transport to Health	2,400	-
Caerphilly CBC	200	-
	<u>92,600</u>	<u>108,339</u>

7. SUPPORT COSTS

	Staff costs £	Other £	Depreciation £	Governance Costs £	Total £
Information and services for disabled persons and their carers	4,965	5,006	1,348	3,243	14,562

Included within governance costs are accountancy fees amounting to £2,200 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 2024 or for the period ended 31 March 2023.

Trustees' expenses

There were no payments to Trustees for expenses during 2023-24 or for 2022-23.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	65,394	62,269
Social security costs	-	-
Other pension costs	2,018	4,936
Redundancy costs	-	12,545
	<u>67,412</u>	<u>79,750</u>

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

	2024	2023
Employees	4	6

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

Termination costs included in staff costs amount to £nil (2023: £12,545).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor Vehicles £	Computer Equipment £	Total £
COST				
At 1 April 2023	19,198	11,495	5,501	36,194
Additions	-	-	-	-
At 31 March 2024	<u>19,198</u>	<u>11,495</u>	<u>5,501</u>	<u>36,194</u>
Depreciation				
At 1 April 2023	16,500	3,766	990	21,256
Charge for the year	1,348	1,391	812	3,551
At 31 March 2024	<u>17,848</u>	<u>5,157</u>	<u>1,802</u>	<u>24,807</u>
Net book value				
At 31 March 2024	<u>1,350</u>	<u>6,338</u>	<u>3,699</u>	<u>11,387</u>
At 1 April 2023	<u>2,698</u>	<u>7,729</u>	<u>4,511</u>	<u>14,938</u>

12. DEBTORS

	2024 £	2023 £
Other Debtors	<u>400</u>	<u>-</u>

Other debtors relates to a rent security deposit paid.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	6,094	17,162
Accruals	2,200	1,950
Deferred Income	30,000	60,000
Other Creditors	-	5,191
Total Creditors	<u>38,294</u>	<u>84,303</u>

14. LEASING AGREEMENTS

	2024 £	2023 £
Within one year	-	417
Between one and five years	-	-
	<u>-</u>	<u>417</u>

Total lease payments recognised as an expense during the year amounted to £11,455 (2023: £12,044). This relates to an office rental agreement for 12 months to the end of November 2024, thereafter a rolling agreement with three months notice.

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15. MOVEMENT IN FUNDS

	At 1/04/23	Net Movement in Funds	Transfer between funds	At 31/3/24 £
Unrestricted funds				
General funds	4,087	(16,639)	18,271	5,719
Restricted funds				
GAVO Transport to Health	8,361	2,514	-	10,875
Community Fund – Lottery	9,947	(6,601)	-	3,346
Gelligaer Community Council Grant	-	-	-	-
Working on Wellbeing	4,512	18,175	(18,271)	4,416
	<u>22,820</u>	<u>14,088</u>	<u>(18,271)</u>	<u>18,637</u>
TOTAL FUNDS	<u>26,907</u>	<u>(2,551)</u>	<u>-</u>	<u>24,356</u>

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

	Income Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General funds	7,370	(24,009)	(16,639)
Restricted funds			
GAVO Transport to Health	5,100	(2,586)	2,514
Community Fund – Lottery	-	(6,601)	(6,601)
Gelligaer Community Council Grant	2,178	(2,178)	-
Working on Wellbeing	90,000	(71,825)	18,175
	<u>97,278</u>	<u>(83,190)</u>	<u>14,088</u>
TOTAL FUNDS	<u>104,648</u>	<u>(107,199)</u>	<u>(2,551)</u>

Comparative for movements 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:

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	Income Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General funds	4,562	(58,982)	(54,420)
Restricted funds			
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
Waterloo Foundation	-	(7,429)	(7,429)
GAVO Transport to Health	-	(2,039)	(2,039)
	<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>

Restricted Funds

GAVO Transport to Health

Grant used as contribution for 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.

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.

Gelligaer Community Council Grant

Funding to assist with office relocation, covering the cost of new office furniture and a contribution towards office rent.

Transfer between funds

A transfer of £20,035 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 £2,018 (2023: £4,936). 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.