



Disabilities and Self Help
Delio ag Anabledd a Sialens Hunangymorth

Annual Report 2024

Rh. Elusen : 1163672 Charity No.

Period: 1st April 2023 – 31st March 2024

Principle Address:

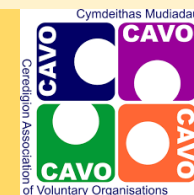
Unit 5w Glan yr Afon Industrial Estate, Llanbadarn Fawr, Aberystwyth, SY23 3JQ

01545 570 951 office@dashceredigion.org.uk

DASH is supported by



Postcode Lottery



Ceredigion Association of Voluntary Organisations



Ceredigion County Council



Families First

The Three Guineas Trust

The Three Guineas Trust



Families and Community of Ceredigion

WHO ARE WE?

Since 1978, DASH Ceredigion has been organising a variety of leisure schemes for disabled children and young people within the county of Ceredigion. We do this so that local disabled children and their families can have a better quality of life with access to a wide choice of leisure facilities and opportunities. Parents and carers get time to recharge their batteries and disabled children and young people get time of their own for personal, social and creative development in a welcoming and fun environment.

CHARITABLE OBJECTS

The object of the association is to promote the relief of disabled persons, in particular but not exclusively, by supporting disabled children and young people in any manner which now is or hereafter may be deemed by law to be charitable within the area of Ceredigion (herein called the area of benefit) and in furtherance of such object but further otherwise:

- To provide and assist in the provision of play schemes and other recreational activities.
- To provide short breaks to those children, young people and their families and carers;
- To encourage young people to volunteer and provide opportunities for volunteers to actively engage with disabled children and young people.
- To foster mutual co-operation and friendship between parents and guardians, relatives and friends of disabled people;
- To raise awareness of the problems faced by disabled people and their families and to encourage a positive attitude to disabled people;
- To do all other things lawful as are necessary for the attainment of the above objects.

DASH AIMS TO MAKE A DIFFERENCE BY

- ✓ Offering age and ability appropriate leisure schemes for disabled children and young people.
- ✓ Involving young disabled people and their siblings in constructive alternatives to staying at home.
- ✓ Facilitating disabled young people to make and develop lasting friendships
- ✓ Assisting young disabled people to access the local community and enjoy community facilities.
- ✓ Enabling young disabled people to improve their confidence and help them practice and develop their skills.
- ✓ Providing short breaks for the family, parents and carers during holiday and leisure times.
- ✓ Harnessing and directing the enthusiasm and energy increasing public knowledge of the barriers faced by disabled people and their families, and to encourage their acceptance into the wider community.
- ✓ Providing support for all the family as well as fostering mutual co-operation and friendship.
- ✓ Using local volunteers who assist with the schemes.

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CROESO, WELCOME



A message from the Outgoing Chairperson Eryl Bray

I have felt privileged to chair another successful period for DASH which continues to support children and young people with a disability and their families in Ceredigion.

DASH has provided varied and valued opportunities for disabled children during 2023-24, as testified in this report.

I would like to thank all the children/young people and their parent/carers for their ongoing support. On behalf of all Trustees I would also like to thank the Staff Team for their ongoing dedication and hard work during 2023-24. Along with other charities and organisations, the impact post Covid has been difficult for DASH in relation to staff recruitment, however the current staff have shown great flexibility in managing this.

Message from incoming Chair, Nik Morgan

Just a quick note to say how delighted I am to be taking on the role of Chair for Dash. On returning to Ceredigion, after working in education in the West Midlands for 35 years, I wanted the opportunity to support the local community and a Trustee role with DASH is perfect. Thanks go to Eryl for her hard work in the role and I hope I can live up to her high standards.



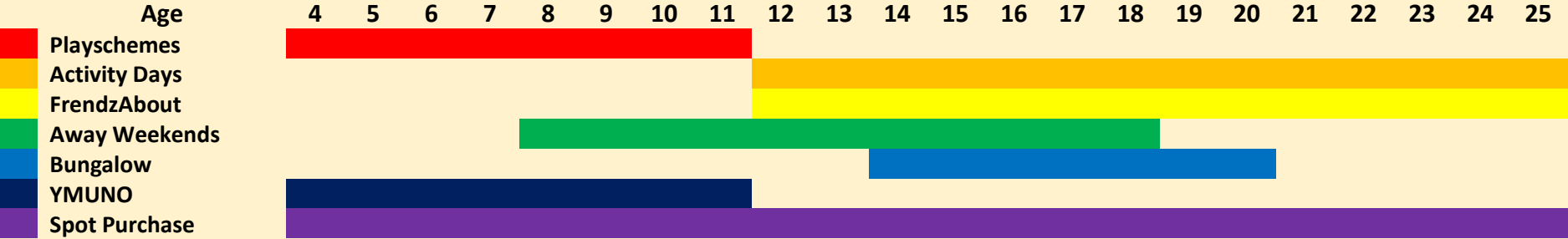
Message from Ben Freeman, Manager

A good year for DASH Ceredigion, I am pleased to have been able to run and grow our existing project again successfully. I have been particularly pleased that we managed to run Easter as well as Summer playschemes in North and South of county and that the Respite weekends have been gradually returning to larger intake of children. I would like to thank all the staff for their hard work and commitment over the year.

WHAT WE DID

What?	Who for?	Where?
Playschemes	For children aged 4 – 11 years living in Ceredigion with a moderate to severe disability and their siblings (within the same age bracket).	Registered settings at Ysgol Bro Sion Cwilt, Ysgol Gymraeg, Aberystwyth.
DASHABOUT Activity Days	For young people aged 12-25 years living in Ceredigion with a moderate to severe disability.	A schedule of activities includes a range of settings including use of Llanilar Bungalow.
DASHABOUT Frenz	For young people aged 12-25 years living in Ceredigion, with a moderate to severe disability.	a schedule of activities for a small group of children in the Aberystwyth area.
DASHAWAY Weekends	Residential experiences for children aged 8-18 living in Ceredigion, with a moderate to severe disability.	Registered setting at Ty Glyn Davis Trust Bungalow, Ciliau Aeron.
Bungalow Project	A 2-year project delivering residential short breaks and a range of other activities to develop skills and independence for young people aged 14 – 20 years with additional needs.	Setting was used by the Frenz group and 2 other external agencies and wound down and closed in December 2024.
YMUNO Scheme	A scheme administered by DASH for the Local Authority to support registered childcare settings to include children and young people age 3 – 14 years (18 if disabled) with additional needs in compliance with Equality legislation.	Registered childcare settings in and around Ceredigion attended by children living in Ceredigion and accepted on to the scheme.
Spot Purchase Support.	Bespoke support for a child or young person with additional needs via a person-centred contract.	Varies from individual to individual.

WHAT WE DID – WHO FOR



WHAT WE DID – ACTIVITIES

Arts and Crafts	Arts and Crafts
Minibeast Hunts	Minibeast Hunts
Group games	Group games
Swimming	Swimming
Walks	Walks
Films	Films



HOW MANY – SESSIONS 23-24

April	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
May	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
June	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
July	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
August	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
September	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
October	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
November	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
December	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
January	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
February	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
March	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

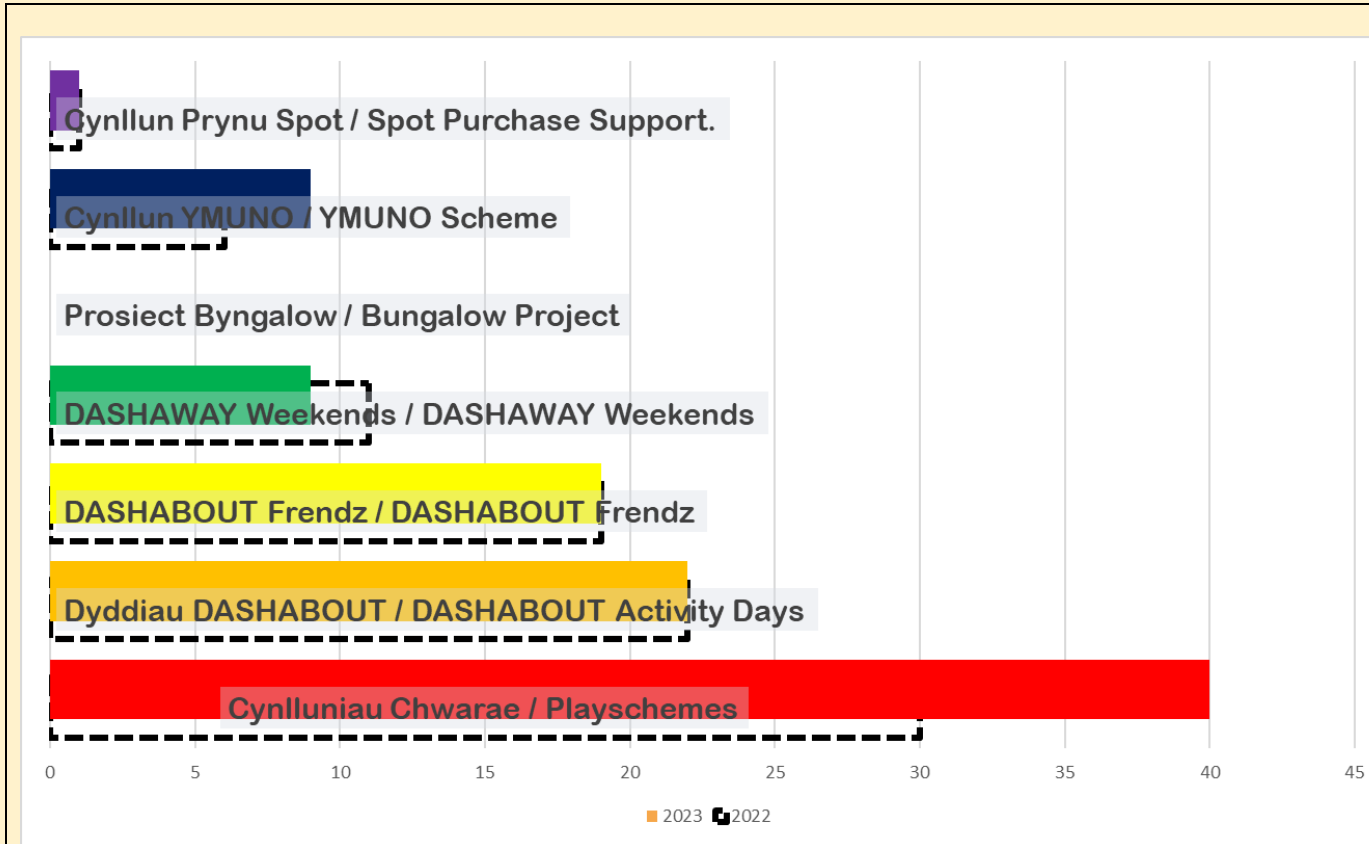
Scheme	Target	Actual	What	When
Playschemes	32	33	sessions	School Holidays
DASHABOUT Activity Days	12	12	sessions	School Holidays
DASHABOUT Frenz	14	19	sessions	Term time week days
DASHAWAY Weekends	12	11	weekends	Term time weekends
Bungalow Project	0	0	weekends	Weekends
YMUNO Scheme	0	6	referrals	Supporting CIW Registered Afterschool Settings
Spot Purchase Support.	0	1	referrals	According to need.

Note: One fewer weekend held this year according to target, but was pre-agreed with LA as we moved away from COVID limitations. (Previous FY weekends held:7)

HOW MANY – CHILDREN

Comparitive Annual Attendance per scheme

Between FY 22-23 and 23-24

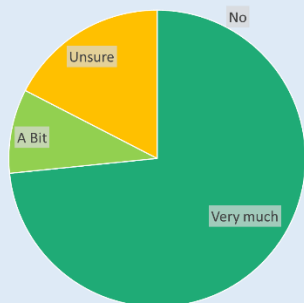


Notes:

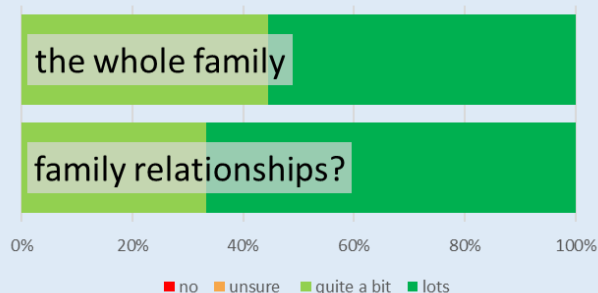
- Fewer **Spot purchase** support sessions place due to reduced call for it.
- 2 fewer (unique) children Accessed **DAW**. Due to temporary reduction in referrals.
- Great to have more children accessing **Playschemes** this year and to have maintained numbers on **Frenz** and **Activity Days**.

HOW WE DID – Annual Feedback

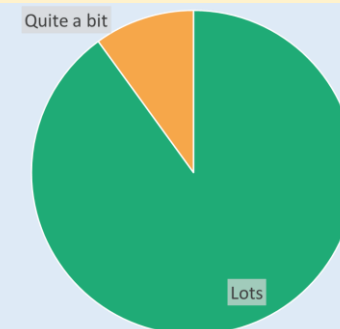
Do our schemes give you an opportunity to have a break from caring?



Did your child's attendance at the schemes have a positive effect on



Did your child/children enjoy the scheme?



It was beneficial for me because it kept him in routine and meant I could spend time with my younger child 1-1 which doesn't happen very often when he's at home.

It gave me respite and i knew [O] was enjoying himself in very safe hands



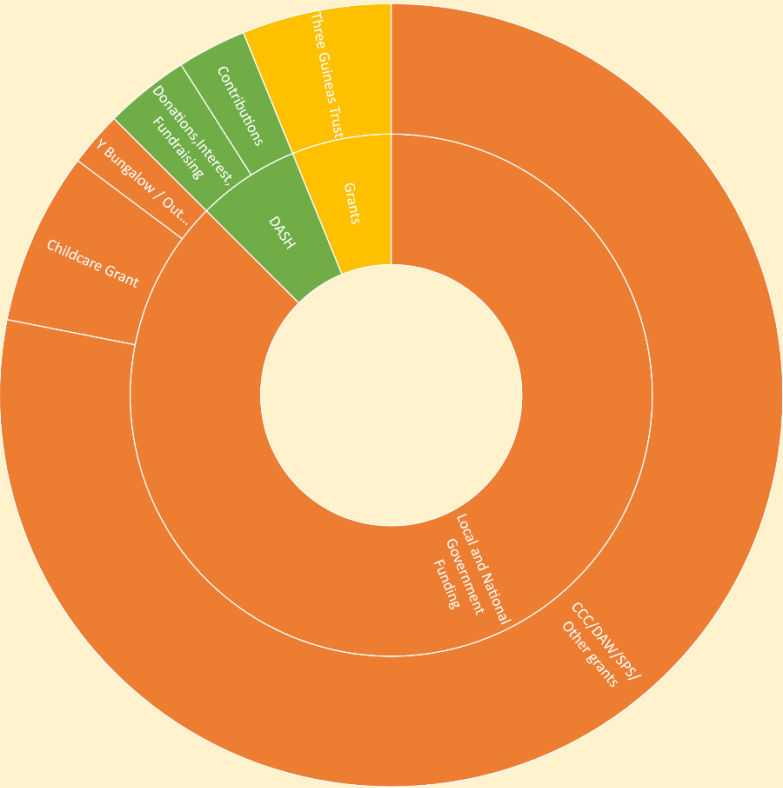
Gave me a few hours to concentrate on other siblings.

Thankyou for the dash days my son enjoyed himself x also asked this week when the next " dash day " was ! So clearly enjoyed himself !

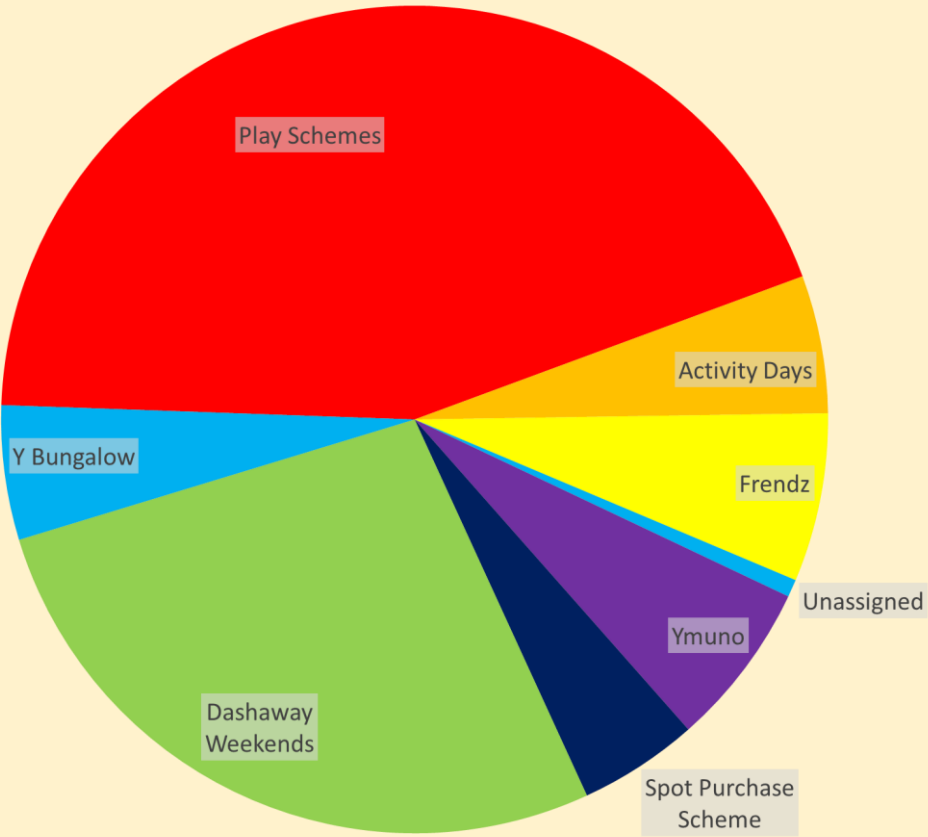


FINANCIAL STATEMENTS

Source of Funding
2023 – 2024



Budgeted Application of funds
2023 - 2024



SOURCE OF FUNDS											
		PLAY SCHEMES	ACTIVITY DAYS	FRENDZ	UnAssigned	YMUNO	SPOT PURCHASE SCHEME	DASHAWAY WEEKENDS	Y BUNGALOW	TOTAL EXPENDITUR E	SURPLUS/DE FICIT
CCC/DAW/SPS/Other grants	£126,633	£65,869	£6,783		-£1,493		£6,895	£50,781		£128,835	-£2,203
Childcare Grant	£11,559	£445				£14,040				£14,485	-£2,926
Y Bungalow / Out of County	£3,661								£3,661	£3,661	£0
Three Guineas Trust	£10,000	£10,000								£10,000	£0
BBC Children in NEED	£0	£5,059	£4,941							£10,000	-£10,000
PCL	£0			£14,024						£14,024	-£14,024
Contributions	£4,623									£0	£4,623
Reserves	£0	£14,040		£323			£3,283	£8,324	£7,780	£33,750	-£33,750
Donations,Interest, Fundraising	£5,683									£0	£5,683
SUB TOTAL received	£162,159	£95,415	£11,724	£14,347	-£1,493	£14,040	£10,178	£59,105	£11,441	£214,756	-£52,597
Reserves b/f	£104,176				£87,028						
Restricted reserves b/f	£54,089				£18,640						
	£158,265			c/f	£105,668						

SUPPORTERS

We would like to thank all our founders, funders, partners, staff and volunteers for all their hard work, commitment and energies. We rely on you all to assist us to support disabled children and their families living in Ceredigion.

Eryl Bray (Chair of Trustees)

Gemma Light (Trustee)

Hilary Eldirdge (Trustee)

Gill Harries (Fundraising Ctte, Chair ;DAW Steering group)

Ellen Ap Gwyn (Trustee)

Gareth James (Parent Trustee)

Catherine Mackenzie (Chair; LSCM Steering group)

Andrew Moore (Treasurer)

Tina Sherrington (Trustee Secretary)

Nik Morgan (Trustee)

BANK

CAF BANK LTD
25, Kings Hill Avenue
Kings Hill,
West Malling
KENT
ME19 4JQ

Who's Who, What's What / Jargon Buster

DASH works with a lot of acronyms, organisations and refers to a variety of different settings. Here is a description of the most frequently used.

TPA – Tim Plant Anabl (Disabled Children's Team) – a multi-disciplinary (Social Care, Education and Health) team of staff supporting disabled children previously our most regular point of contact for referrals. Now a part of Porth Cynnal.

CTLD – Community Team for Learning Disabilities (Disabled Adults Team) – Social Care team supporting disabled Adults living within Ceredigion. Now a part of Porth Cynnal.

Porth Cynnal – Part of the new "Integrated Services" model of support developed by Ceredigion. Porth Cynnal provides "Specialist Through Age Services "
More detail here: <https://ceri.ceredigion.gov.uk/portal/porth-ceredigion/>

SSP / Spot contracts – Contracts purchased by anyone who is able to at a cost covering rate in order to provide specific support for an small group or individual from DASH. Often used when the needs of the young person cannot be met through one of existing contracts.

DAW – DASHAWAY Weekends – 12 respite weekends a year, wholly funded by the Local Authority Porth Cynnal.

Ty Glyn Davis Trust – Charity owned bungalow at which DAW take place.

FF / Families First – Funding stream provided directly from the Welsh Government, managed by the Ceredigion Families First coordinator at a local level.

RAG Rating system (see appendix).

IS there anything missing from this list ? – please ask ! manager@dashceredigion.org.uk



Disabilities and Self Help
Delio ag Anabledd a Sialens Hunangymorth

DASH Financial report for the year ended 31st March 2024

The original budget, set at the start of the year for a 2023/24, forecast a deficit of £33k. Unspent balances from restricted funds held by the charity were to be used, in accordance with the grantor's conditions, to cover the shortfall.

An income £181k was budgeted, down £35k on the previous year. This was largely owing to a substantial reduction in Council funding for mandatory services. £25k less than the previous year but with only a relatively small reduction in Council expectations of service provision levels.

Expenditure was forecast at £214k. This being the same as the previous year but in real terms about 7% less after allowing for inflation, thus effectively reflecting the small reduction in outputs.

The actual results show a deficit of £44k, £12k more than forecast. This is almost entirely owing to a Children in Need grant for £10k being deferred until 2024/25 – the money has now been received in the 2024/25 financial year. The use of unspent Postcode Lottery funds carried forward from the previous year, with an agreed, extended deadline facilitated this.

Net restricted grants of £2K allocated to Ymuno and Playschemes were returned to the council as it was felt that these could not be used before the year end.

Expenditure was as per budget but with a very slightly smaller level of service provided relative to those originally planned.

To a very large extent the deficit was anticipated and budgeted for in the overall plans for 2023/24 in order to safe guard service levels and ensure that the current high quality infra structure is maintained. However, should the current level of deficit continue going forward, and this appears to be the case given both the 2024/25 budget and actual to date, then projections seem to indicate that the charity will run out of funds (after allowing for winding up costs) by mid 2025 unless significant action is taken to either increase income or reduce expenditure.

Andy Moore, Treasurer DASH.

2/5/2024

revised 11/9/2024



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

DASH

**On accounts for the year
ended**

March 2024

**Charity no
(if any)**

1163672

Set out on pages

16 to 27

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

17/12/24

Name:

Ian Crich

**Relevant professional
qualification(s) or body
(if any):**

**CMIPD
MBA**

Address:

**37 Sheerwater Drive
Northampton**

NN3 5HU

Section B**Disclosure**

**Give here brief details
of any items that the
examiner wishes to
disclose.**

N/A

REGISTERED CHARITY NUMBER: 1163672

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024
FOR
DASH (DISABILITIES AND SELF HELP)**

DASH (DISABILITIES AND SELF HELP)

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2024**

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DASH (DISABILITIES AND SELF HELP)

REPORT OF THE TRUSTEES For The Year Ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1163672

Address

Unit 5W, Glan yr Afon Industrial Estate
Llanbadarn Fawr
Aberystwyth
Ceredigion
SY23 3JQ

Trustees *Including date started and date left if within the year.*

Eryl Bray	06/01/2021
Gemma Light	18/09/2023
Ellen ap Gwynn	13/09/2023
Catherine Brenda McKenzie	08/09/2021
Andrew Moore	08/09/2021
Hilary Eldridge	07/09/2021
Bettina Lois Sherrington	10/02/2021
Gareth Lloyd James	18/11/2020
Nicholas Davies Morgan	07/11/2022

Independent Examiner

Ian Crich
37 Sheerwater Drive
Northampton
NN3 5HU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation registered with the Charities Commission. Charity number. 1163672

The charity is governed by its Trustees

Trustees are appointed by agreement applicaiotn and agreement to existing trustee team.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The primary risk currently is ensuring that sufficient funding is generated to ensure service levels are maintained

DASH (DISABILITIES AND SELF HELP)

REPORT OF THE TRUSTEES For The Year Ended 31 March 2024

Objectives and activities *Please see the annual report attached*

Public Benefit

In setting the objectives of the Charity and planning our activities, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Achievement and Performance for the year. *Please see the annual report attached*

Financial Review

Ceredigion County Council remain the primary source of income by supplying restricted funds for DASH to provide specific services. During the course of the year to maintain service levels DASH used £13,365 of its unrestricted funds. Overall expenditure exceeded income as funds were used to ensure ongoing service provision. The position is being monitored and reductions in council funding may lead to a reduction in services delivered on their behalf when council restricted funding no longer covers the costs of delivery.

Reserves Policy -

The reserves needed for the prudent financial management of the Charity will be subject to regular and ongoing review by the Board of Trustees as part of their Financial Management of DASH. The level of Reserves will be discussed at each and every Trustees Meeting. This will allow Reserves to be dynamically managed to benefit the aims and objectives of DASH rather than the building of excess cash at bank. Reserves of £50,000 are considered to be prudent at this time.

Related party transactions and conflicts of interest -

None were reported in the year.

Approved by order of the board of trustees on 18/09/24

and signed on their behalf by:

Nik Morgan, Chair of Trustees

A handwritten signature in black ink, appearing to read 'Nik Morgan', is written over a light blue circular stamp.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DASH (DISABILITIES AND SELF HELP)**

DASH (DISABILITIES AND SELF HELP)

STATEMENT OF FINANCIAL ACTIVITIES

For year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income		6279	152685	158964	216513
Investment Income	4	<u>3196</u>	<u>0</u>	<u>3196</u>	<u>1374</u>
Total Incoming resources		<u>9475</u>	<u>152685</u>	<u>162160</u>	<u>217887</u>
 RESOURCES EXPENDED					
Charitable activities					
DASH Charitable Activities		22812	191919	214731	211346
Governance costs		<u>27</u>	<u>0</u>	<u>27</u>	<u>120</u>
Total resources expended		<u>22839</u>	<u>191919</u>	<u>214758</u>	<u>211466</u>
 NET INCOMING RESOURCES BEFORE TRANSFERS					
		-13364	-39234	-52598	6421
 Gross transfers between funds					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming/(outgoing) resources		<u>-13364</u>	<u>-39234</u>	<u>-52598</u>	<u>6421</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		100392	57874	158265	151844
 TOTAL FUNDS CARRIED FORWARD					
		<u>87028</u>	<u>18640</u>	<u>105667</u>	<u>158265</u>

The notes form part of these financial statements

DASH (DISABILITIES AND SELF HELP)

STATEMENT OF FINANCIAL POSITION/BALANCE SHEET

At 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
CURRENT ASSETS					
Debtors	7		2550	2550	5167
Cash at bank and in hand		87027	26361	113388	163363
		87027	28911	115938	168530
CREDITORS					
Amounts falling due within one year	8	-960	-9311	-10271	-10265
NET CURRENT ASSETS		86067	19600	105667	158265
TOTAL ASSETS LESS CURRENT LIABILITIES		86067	19600	105667	158265
NET ASSETS		86067	19600	105667	158265
FUNDS					
Unrestricted funds	9			75582	104176
Restricted funds				30085	54089
TOTAL FUNDS				105667	158265

The financial statements were approved by the Board of Trustees on...18/9/24 and were signed on its behalf by:



Trustee

Nik Morgan, Chair of Trustees

DASH (DISABILITIES AND SELF HELP)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified, if required, by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgments and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

☐ income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

☐ legacy income is recognised when receipt is probable and entitlement is established.

☐ income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

☐ income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

DASH (DISABILITIES AND SELF HELP)

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2024

3. (cont) Accounting policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual Provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

DASH (DISABILITIES AND SELF HELP)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2024

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3195</u>	<u>1373</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor the year ended 31 March 2024

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>27</u>	<u>120</u>

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	130961	127794
National Insurance	1633	2256
Employer contribution to pension statements	<u>1493</u>	<u>1595</u>
	<u>134087</u>	<u>131645</u>
	2023	2022
Salaried Staff	4	4
Other Staff	<u>18</u>	<u>18</u>
	<u>22</u>	<u>22</u>

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>2550</u>	<u>5167</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	0	0
Other creditors	<u>10271</u>	<u>10265</u>
	<u>10271</u>	<u>24699</u>

DASH (DISABILITIES AND SELF HELP)

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2024

9 MOVEMENT IN FUNDS

	At 1.4.23	Net Movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	100392	-24809	0	75583
Designated Fund for summer schemes	0	0	0	0
	<u>100392</u>	<u>-24809</u>	<u>0</u>	<u>75583</u>
Restricted Funds				
Postcode Lottery	14055	-14024	0	31
BBC Children in Need	10392	-10693	0	-301
Three Guineas Trust	2998	694	0	3692
Big Lottery Fund UNO Project	6965	0	0	6965
Ceredigion County Council Social Services	15005	0	0	15005
Ceredigion County Council DASH away Weekend	2968	0	0	2968
Ceredigion County Council Families First	11112	52	0	11164
Ceredigion County Council Other	1205	1428	0	2633
Ceredigion County Council Spot Purchase	-1017	-3283	0	-4300
Ceredigion County Council Spot Byngalo Plus	-11356	0	0	-11356
Diverse Cymru Out of County	5547	726	0	6273
CCC Capital Grant	0	8	0	8
CCC Childcare Grant	0	-2762	0	-2762
Unassigned	0	65	0	65
	<u>57874</u>	<u>-27789</u>	<u>0</u>	<u>30085</u>
TOTAL FUNDS	<u>158266</u>	<u>-52598</u>	<u>0</u>	<u>105668</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	9473	-34282	-24809
Restricted Funds			
Postcode Lottery	0	-14024	-14024
BBC Children in Need	0	-10693	-10693
Three Guineas Trust	10000	-9306	694
Big Lottery Fund UNO Project	0	0	0
Ceredigion County Council Social Services	0	0	0
Ceredigion County Council DASH away Weekend	50781	-50781	0
Ceredigion County Council Families First	71476	-71424	52
Ceredigion County Council Other	0	1428	1428
Ceredigion County Council Spot Purchase	6894	-10177	-3283
Ceredigion County Council Spot Byngalo Plus	0	0	0
Diverse Cymru Out of County	726	0	726
Ceredigion County Council Capital Grant	1249	-1241	8
Ceredigion Childcare Grant	11559	-14321	-2762
Unassigned	0	65	65
	<u>152685</u>	<u>-180474</u>	<u>-27789</u>
TOTAL FUNDS	<u>162158</u>	<u>-214756</u>	<u>-52598</u>

10 Related parties

There were no related party transactions in the year requiring disclosure under FRS 102.

DASH (DISABILITIES AND SELF HELP)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2024

	2024	2023
	£	£
INCOMING RESOURCES		
Voluntary income		
Ceredigion County Council	138677	159705
Donations	2488	9207
Grants	13176	47602
Contribution for activities	4623	0
	<u>158964</u>	<u>216514</u>
Investment Income	<u>3195</u>	<u>1373</u>
	162159	217887
RESOURCES EXPENDED		
Charitable activities		
Wages	134088	131646
Other operating leases	1704	1363
Transport	23142	17805
Other direct costs	4581	4888
General overheads	5154	8732
Other staff costs	819	753
Venue hire	14716	17465
Rent	4401	0
Catering and Cleaning	1500	1789
IT costs	662	700
Office equipment	997	916
External providers	10354	14247
Play Equipment & storage	4306	3001
Training	2923	4093
Marketing and Communication	1566	572
Staff travel	3757	3240
	<u>214670</u>	<u>211210</u>
Governance costs		
Trustees' expenses	27	120
Independent Examination	0	0
	<u>27</u>	<u>120</u>
Support costs		
Finance		
Bank charges	60	135
	<u>60</u>	<u>135</u>
Total resources expended	214757	211465
Net income	<u>-52598</u>	<u>6422</u>

This page does not form part of the statutory financial statements