

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2020
FOR
DISABILITY CAN DO**

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

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DISABILITY CAN DO

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

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

As ever, this has been a year of challenge, achievement, and getting on with the job.

Throughout this reporting period Disability Can Do (DCD) has continued to:

- Assist disabled people and carers in breaking down the barriers they face in achieving choice and control over their lives.
- Provide high quality, independent advice, advocacy and information.
- Support people with a long-term health condition or disability and their carers to cope with the changes under the Welfare Reform Act, particularly Personal Independence Payment and Universal Credit.
- Engage with politicians and key stakeholders whenever possible in order 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.
- Provide high quality, workplace environment volunteering opportunities for disabled people and carers.

In addition, during this reporting period we have reworded and reinvigorate our vision and values and looked to re-align our activities and future planning. We undertook a rebranding exercise during the year and now have a new logo and messaging that performs better as we promote awareness and understanding of our organisation and services.

The demand on DCD services has increased at a time when disability organisations like DCD are finding themselves in a more competitive financial arena. The demand for funding has increased with fewer funders in a position to meet that demand. Securing core funding is an ever present struggle and I cannot overstate how appreciative I am to all our financial supporters, especially in these times of uncertainty and offer them my sincere thanks.

An overview of our activities and achievements is given further on in this report and I am extremely proud of the team for their collective contribution to everything we do. Staff and volunteers have worked extremely hard to ensure DCD fulfils its commitments to disabled people. They have not only supported disabled people and carers, but also each other, through difficult times, many of them going that extra mile, above and beyond.

I am indebted to my fellow trustees for their support to me and their continued hard work and commitment to DCD. I also thank them for their many hours of hands on work within the organisation that often goes unseen by others.

It goes without saying that no individual or organisation has been unaffected by the Covid-19 pandemic. In March 2020 following official Government guidance, we took the decision to close our office. Staff rose to this unprecedented challenge very positively and supported each other to shut down the office, gather and install all the equipment and software needed to work effectively from home, no mean feat.

Full details of our Covid-19 response will be covered in next year's Annual Report and Accounts for the year 1 April 2020 to 31 March 2021, however the pandemic is having such a huge and significant effect on our sector and stakeholders and the coming months will no doubt be challenging and worrying times.

I would like to take this opportunity to remember and pay our respects to all the people lost so far this year to Covid-19, a substantial number of which were people with long term limiting health conditions or disability.

We will continue to do everything in our power to help and support our clients in the wake of this global pandemic, both through new projects and ensuring we are able to sustain our frontline services. I would once again like to convey my sincere gratitude to all the staff for the way they have responded to this unprecedented situation we find ourselves in. Thank you.

R Bevan
Chairman

DISABILITY CAN DO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the charity per its governing document are:

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

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

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

The activities of our charity have continued to remain focused on providing support to enable people within our area of activity to exercise choice and control and are all undertaken to further our charitable purposes for public benefit.

ACHIEVEMENT AND PERFORMANCE

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

Review of activities

Through the year we continued to provide and innovate our services to our beneficiary groups. These include our innovative My Future First project and our training and development service.

Our My Future First project is providing individuals with the information, advice and advocacy support they need when making important decisions about their future care and accommodation options. The project is funded by National Lottery and we work in partnership with other charities and organisations in the Caerphilly Borough, including the local hospital.

The outcomes for the six months to January reflect the success of the project: we supported 133 individuals with 216 different issues. There was a financial gain for service users of £670,000 in unclaimed benefits and/or obtaining aids/equipment via grants. We visited the 26 care homes in the area and had face to face contact with 649 residents. We also recruited 2 new volunteers during this period who are assisting the project with administration and chaperoning duties.

In addition to other funded programmes addressing employability, skills development, confidence and self-esteem, our Training and development team launched a new Breaking through programme funded through WCVA as part of Active Inclusion. Following a successful launch, we focused our first participant recruitment drive in the Rhymney Valley with one of our Pobl Group partners.

We continued to look at new ways of supporting people with disabilities and their carers in our community. We launched a Transport Service to test the market and the pilot was successful. We hope to secure funding to expand the service in the next year.

When funding ended for our Welfare and Benefits Service, we knew that demand for advice would continue. In the absence of alternative funding we set up a paid-for service as an interim arrangement. This has been successful, however we remain committed to securing funding so we may provide advice and support that is free to the end user.

Alongside these new developments it was business as usual prior to the lockdown as we continued to reach out to the community and run our Disability Forum and Wizards groups.

DISABILITY CAN DO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Strategic planning for the future

In the last year we began a review of strategy. Core to this has been the development of the Theory of Change for our work. This work will be completed in the coming year.

The work identified areas where development is necessary. This includes our branding and how we communicate our purpose and activities; how we record, manage and assess our impact as well as how we fund our core costs and activities in the longer term.

Improved branding and messaging

In parallel with the strategy work, we reviewed our branding and this led us to consider our mission statement and how we present our services to the community, funders and other stakeholders.

This was a productive exercise that has yielded a clearer understanding of who we are as an organisation. It has also helped us sharpen our messaging and in the next year we will roll this out with a new website, publicity and marketing materials.

Development of new social enterprise activities

Over the period we progressed opportunities for new social enterprises that will provide unrestricted income for the charity as well as volunteering and employability development opportunities in our community.

These include the pilot of a graphics business supplying printed garments, mugs and gifts. Unfortunately, because of the pandemic we had to cancel the opening of a new charity shop on our premises planned for March 2020. This was disappointing for the volunteers and staff who worked hard to source stock for sale and fit-out the retail space. This initiative will remain a priority.

FINANCIAL REVIEW

Financial position

The organisation is primarily funded through restricted grant income. Income during the year amounted to £138,258 of which £122,731 was received as restricted income. Expenditure in the year was £169,095 which created a deficit of £30,837 in line with our budget for the period.

Total reserves at the year-end amounted to £68,935 of this £17,356 was restricted, with unrestricted reserves amounting to £51,579. Of this unrestricted amount, £2,897 is our fixed assets and the charity has designated £10,000 into a strategic fund, leaving £38,682 as the free reserves.

Reserves policy

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

The trustees wish to put in place and maintain unrestricted reserves of £100,000 to cover core running costs for a year and any costs associated with closing the charity should this be necessary.

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

DISABILITY CAN DO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FUTURE PLANS

As the year came to an end in March we faced the challenge of the national lockdown and Covid-19 public health restrictions. This has had an immediate impact on the needs of our beneficiaries, our ability to deliver services and future income streams.

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

It is likely that though the challenges we will face over the coming year will be broadly the same as before, they will be magnified.

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

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

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

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

Subject to the funding we require being available we will:

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

DISABILITY CAN DO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

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

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

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

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

They will be given:

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

Organisational structure

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

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

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

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

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

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

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

DISABILITY CAN DO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1163190

Principal address

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

Trustees

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

Honorary President

M Veater MBE

Independent examiner

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
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DISABILITY CAN DO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020

Approved by order of the board of trustees on 31st July 21 and signed on its behalf by:

H. Ambery

H J Ambery - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Disability Can Do (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

9 August 2021

DISABILITY CAN DO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,086	-	1,086	5,590
Charitable activities	6				
Information and services for disabled persons and their carers		7,845	122,731	130,576	246,463
Other trading activities	4	6,576	-	6,576	6,230
Investment income	5	<u>20</u>	<u>-</u>	<u>20</u>	<u>14</u>
Total		15,527	122,731	138,258	258,297
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		1,952	-	1,952	11,670
Other trading activities		<u>249</u>	<u>-</u>	<u>249</u>	<u>-</u>
		2,201	-	2,201	11,670
Charitable activities					
Information and services for disabled persons and their carers		<u>40,257</u>	<u>126,637</u>	<u>166,894</u>	<u>275,532</u>
Total		42,458	126,637	169,095	287,202
NET INCOME/(EXPENDITURE)		(26,931)	(3,906)	(30,837)	(28,905)
Transfers between funds	15	<u>(748)</u>	<u>748</u>	<u>-</u>	<u>-</u>
Net movement in funds		(27,679)	(3,158)	(30,837)	(28,905)
RECONCILIATION OF FUNDS					
Total funds brought forward		79,258	20,514	99,772	128,677
TOTAL FUNDS CARRIED FORWARD		<u>51,579</u>	<u>17,356</u>	<u>68,935</u>	<u>99,772</u>

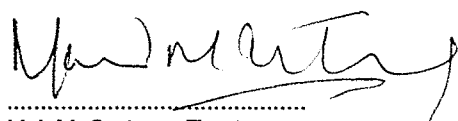
The notes form part of these financial statements

DISABILITY CAN DO

**BALANCE SHEET
AT 31 MARCH 2020**

		Unrestricted funds	Restricted funds	Total	2020 funds	Total	2019 funds
	Notes	£	£		£		£
FIXED ASSETS							
Tangible assets	11	2,897	-		2,897		3,357
CURRENT ASSETS							
Debtors	12	2,047	2,498		4,545		17,731
Cash at bank and in hand		<u>51,480</u>	<u>43,651</u>		<u>95,131</u>		<u>96,837</u>
		53,527	46,149		99,676		114,568
CREDITORS							
Amounts falling due within one year	13	(4,845)	(28,793)		(33,638)		(18,153)
NET CURRENT ASSETS		<u>48,682</u>	<u>17,356</u>		<u>66,038</u>		<u>96,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,579</u>	<u>17,356</u>		<u>68,935</u>		<u>99,772</u>
NET ASSETS		<u>51,579</u>	<u>17,356</u>		<u>68,935</u>		<u>99,772</u>
FUNDS	15						
Unrestricted funds					51,579		79,258
Restricted funds					<u>17,356</u>		<u>20,514</u>
TOTAL FUNDS					<u>68,935</u>		<u>99,772</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 31 July 2021 and were signed on its behalf by:



M A McCartney -Trustee

1. STATUTORY INFORMATION

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

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

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

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Going concern

The charity has prepared budgets to 31 March 2022, and at that date the trustees expect there to be reduction in free reserves of approximately £17,000. There are sufficient reserves to cover this deficit if additional funding cannot be obtained. As a result the trustees are confident that the organisation remains a going concern despite the Coronavirus pandemic.

2. ACCOUNTING POLICIES - continued

Income

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

This includes capital grants.

Donations and legacies income

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

Income from charitable activities

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

Other trading activities income

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

Investment income

Investment income is recognised on a receivable basis.

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

Expenditure

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

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

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

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

Allocation and apportionment of costs

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

2. ACCOUNTING POLICIES - continued**Tangible fixed assets**

Fixed assets are capitalised at cost.

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

Plant and Machinery - Over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Debtors

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

Creditors

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

Financial instruments

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

Pension costs and other post-retirement benefits

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

Termination payments

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

Operating leases

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

Fund accounting

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

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

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

3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations and gift aid	<u>1,086</u>	<u>5,590</u>

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

DISABILITY CAN DO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

4. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	4,520	3,620
Other income	<u>2,056</u>	<u>2,610</u>
	<u>6,576</u>	<u>6,230</u>

5. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>20</u>	<u>14</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Grants	126,259	246,463
Can Do Transport service	1,287	-
Welfare Support service	<u>3,030</u>	<u>-</u>
	<u>130,576</u>	<u>246,463</u>

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

	2020	2019
	£	£
Heritage Lottery Fund - Disability and industrial heritage grant	-	22,480
RBS - Skills & opportunities fund	-	12,478
Lloyds Bank Foundation - Steps to Employment	25,000	25,000
DWP - Journey to employment	-	16,392
DWP - 3SC 50+ Program	3,528	68,936
WCVA - Active Inclusion	15,780	39,088
Big Lottery Fund - My Future First project	<u>81,951</u>	<u>62,089</u>
	<u>126,259</u>	<u>246,463</u>

7. SUPPORT COSTS

	Staff costs	Other	Depreciation	Governance costs	Totals
	£	£	£	£	£
Information and services for disabled persons and their carers	<u>13,350</u>	<u>4,090</u>	<u>2,000</u>	<u>5,624</u>	<u>25,064</u>

Included within governance costs are accountancy fees amounting to £1,854 in respect of the independent examination.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 or for the period ended 31 March 2019.

Trustees' expenses

Expenditure amounting to £91 was paid on behalf of 3 trustees during the 2020 year in relation to travel, and other miscellaneous expenses. Expenditure amounting to £11 was paid on behalf of 2 trustees during the 2019 year.

9. STAFF COSTS

	2020 £	2019 £
Wages and salaries	106,868	186,734
Social security costs	4,723	10,976
Other pension costs	<u>9,074</u>	<u>18,509</u>
	<u>120,665</u>	<u>216,219</u>

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

	2020	2019
Employees	<u>6</u>	<u>10</u>

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

Included in staff costs above were termination payments of £1,027 (2019: £3,049).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,090	3,500	5,590
Charitable activities			
Information and services for disabled persons and their carers	68,936	177,527	246,463
Other trading activities	6,230	-	6,230
Investment income	<u>14</u>	<u>-</u>	<u>14</u>
Total	77,270	181,027	258,297
EXPENDITURE ON			
Raising funds	11,670	-	11,670
Charitable activities			
Information and services for disabled persons and their carers	<u>86,997</u>	<u>188,535</u>	<u>275,532</u>
Total	98,667	188,535	287,202
NET INCOME/(EXPENDITURE)	(21,397)	(7,508)	(28,905)
Transfers between funds	<u>13,056</u>	<u>(13,056)</u>	<u>-</u>
Net movement in funds	(8,341)	(20,564)	(28,905)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	87,599	41,078	128,677
TOTAL FUNDS CARRIED FORWARD	<u>79,258</u>	<u>20,514</u>	<u>99,772</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2019	12,722
Additions	<u>1,540</u>
At 31 March 2020	<u>14,262</u>
DEPRECIATION	
At 1 April 2019	9,365
Charge for year	<u>2,000</u>
At 31 March 2020	<u>11,365</u>
NET BOOK VALUE	
At 31 March 2020	<u>2,897</u>
At 31 March 2019	<u>3,357</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>4,545</u>	<u>17,731</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>33,638</u>	<u>18,153</u>

14. LEASING AGREEMENTS

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

	2020 £	2019 £
Within one year	<u>2,985</u>	<u>2,985</u>

Total lease payments recognised as an expense during the year amounted to £18,282 (2019: £18,473).

DISABILITY CAN DO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

15. MOVEMENT IN FUNDS

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

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

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

DISABILITY CAN DO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted Funds				
General fund	77,599	(21,397)	13,056	69,258
Strategic fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	87,599	(21,397)	13,056	79,258
Restricted Funds				
Big Lottery - Advocacy services	18,550	(18,550)	-	-
Big Lottery - Awards for all	4,250	(1,805)	-	2,445
Heritage Lottery Fund - Disability and industrial heritage grant	9,434	(9,434)	-	-
Lloyds Bank Foundation - Steps to employment	-	2,891	-	2,891
RBS - Skills & Opportunities fund	362	(512)	150	-
DWP - Journey to employment	4,382	8,824	(13,206)	-
People's Postcode Lottery - Disability forum	4,100	(2,273)	-	1,827
My Future First - Advocacy Service	-	7,268	-	7,268
WCVA - Active Inclusion	<u>-</u>	<u>6,083</u>	<u>-</u>	<u>6,083</u>
	41,078	(7,508)	(13,056)	20,514
TOTAL FUNDS	<u>128,677</u>	<u>(28,905)</u>	<u>-</u>	<u>99,772</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,270	(98,667)	(21,397)
Restricted funds			
Big Lottery - Advocacy services	-	(18,550)	(18,550)
Heritage Lottery Fund - Disability and industrial heritage grant	22,480	(31,914)	(9,434)
Lloyds Bank Foundation - Steps to employment	25,000	(22,109)	2,891
RBS - Skills & Opportunities fund	12,478	(12,990)	(512)
DWP - Journey to employment	16,392	(7,568)	8,824
People's Postcode Lottery - Disability forum	-	(2,273)	(2,273)
My Future First - Advocacy Service	62,089	(54,821)	7,268
Gwent Police Donation	500	(500)	-
Groundwork - Tesco Bags for Life	3,000	(3,000)	-
WCVA - Active Inclusion	39,088	(33,005)	6,083
Big Lottery - Awards for all	<u>-</u>	<u>(1,805)</u>	<u>(1,805)</u>
	181,027	(188,535)	(7,508)
TOTAL FUNDS	<u>258,297</u>	<u>(287,202)</u>	<u>(28,905)</u>

15. MOVEMENT IN FUNDS - continued

Designated Funds

Strategic fund

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

Restricted Funds

Big Lottery - Awards for all

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

Lloyds Bank Foundation - Steps to employment

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

My Future First - Advocacy Services

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

WCVA - Active Inclusion

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

People's Postcode Lottery - Disability forum

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

Restricted Funds in prior period

Big Lottery - Advocacy services

Grant funding obtained from the Big Lottery People and Places Programme Advocacy Services for 3 years commencing January 2015 for the provision of independent and citizen advocacy services in the disabled community. The grant funding was extended to the end of May 2018.

RBS - Skills & opportunities fund

Grant funding obtained from RBS to deliver a programme of financial support for disabled people living within the deprived neighbourhoods of Caerphilly.

DWP - Journey to employment

Grant funding obtained from the Department of Work and Pensions to deliver the Journey to Employment support job club in Caerphilly for one year.

Gwent police donation

Grant funding obtained from Gwent Police to run focus groups and a promotional campaign.

Groundwork - Tesco Bags for Life

Grant funding obtained from Tesco Bags of Help to purchase equipment and supplies for the Shirts Up and Mugs Away project.

Transfers between funds

A transfer of £769 has been made from the general fund to the WCVA - Active Inclusion fund to cover an over-spend made in the financial year.

A transfer of £21 has been made from the People's Postcode Lottery - Disability Forum to the general fund which represents a small underspend where then project has ended.

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 £9,074 (2019: £18,509). No contributions were outstanding at the year end or the previous period end.

17. RELATED PARTY DISCLOSURES

The total key management personnel remuneration benefits paid during the year was £NIL (2019: £3,425).