

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2019  
FOR  
DISABILITY CAN DO**

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

**DISABILITY CAN DO**

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FOR THE YEAR ENDED 31 MARCH 2019**

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## DISABILITY CAN DO

### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

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It gives me great 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. Whilst writing my chairman report and reflecting on the year that Disability Can Do has had, I was reminded of just how difficult the past year has been, however we have a team of special individuals who have risen to every challenge and pulled together to overcome difficulties. It never ceases to amaze me how resourceful and just how passionate a group of people they are. Nothing seems outside their capabilities, and they are relentless in the pursuit of meeting the needs of their service users.

You cannot listen to disabled people without drawing one stark conclusion: life is tough, tougher than it needs to be. Negative attitudes still permeate society; everyday essentials still cost too much; and the support needed to meet them remains precarious.

It is crucial to have a user-led charity such as ours, both delivering services and highlighting the many issues affecting people. I am pleased to say Disability Can Do has been able to make a difference to the lives of the people we support, helping them overcome the many barriers they face.

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

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

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

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

Last but not least, I feel it only appropriate to mention and thank our hard working and dedicated staff team, without whom we would simply be unable to continue.

As we enter a new year, we do so in difficult circumstances with funding ending, it takes initiative and determination to keep going and we will need to continue to see efficiencies wherever possible, form new alliances and work diligently to secure funding to continue the work of the charity into the future.

R Bevan  
Chairman

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

#### **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**

It has been another challenging and busy year for the organisation as we continue to respond to the many changes taking place both locally and nationally for disabled people. There has been increasing pressure on services with huge cuts to public funding. The reductions and pressures on statutory services are having a major impact on disabled people and leading to an increase in demand for organisations like Disability Can Do and others providing support services for disabled people.

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

In putting the information together, gathering the statistics and reviewing the large number of quotes it quickly becomes clear that without exception our service delivery numbers have increased over the past year. In addition, feedback continues to be exceptional, highlighting the quality of support being provided. Our services are also appreciated by the statutory and voluntary sectors that regularly refer to Disability Can Do.

## DISABILITY CAN DO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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

#### Information, Advice, Advocacy

We are delighted to report that in May 2018 we learnt that our grant application to the Big Lottery Community Fund had been successful, and we received three year funding for our new My Future First Project which began in July 2018. The new service provides free information, advice and advocacy support for people who need to make significant decisions about their care needs and accommodation options. We support people who are in hospital or the community who are considering a move to a care setting, accepting a package of care at home or needing to adapt their property to maintain their independence and safety.

#### The impact of our Advocacy Service throughout 2018-19

- 156 disabled adults and carers supported.
- 272 different addressed.
- Assisted with over 1620 positive outcomes.
- £59,115 financial gain for service users.

#### Outcomes from feedback forms

- 95% of clients said they received the information that they needed
- 89% of clients said they were better equipped to make informed choices
- 84% of clients said they were supported with resolving their issue

#### Outcomes for individuals

'A big, big help for me when there were so many things to think about. I am now home and safe in my bungalow.'

'Thank you so much for all your help and assistance. You are the one who kept me in the loop when I felt that no one was talking to me about my future.'

'I am thankful for all your help in resolving my problems and I am highly satisfied'

'I cannot thank you enough, your letter of support made all the difference. A massive weight has been lifted from my shoulders.'

#### Welfare Support

The objective of our Welfare support we provide is to help as many local disabled people as possible by providing professional, realistic and objective advice about the welfare benefits system, advising which benefits to apply for and guiding them through the whole process in order to achieve the level of benefit they are entitled to.

This reporting people we have continued to provide this support thanks to funding from the Natwest Skills and Opportunities fund, this has meant we have been able to support more disabled individuals to claim their entitlements and provide them with a support and information platform that has enabled them to make the best choices and maximise their income.

Unfortunately this funding has come to an end and whilst we are currently working hard to secure additional funding to continue this much needed support to date we have been unsuccessful.

#### The impact of our Welfare Support throughout 2018-19

- 591 disabled adults and carers supported.
- 690 benefit issues addressed.
- £2,286,325 financial gain for service users.

#### Outcomes from feedback forms

- 94% of clients said they feel more confident receiving help.
- 93% of clients said they felt less stressed.
- 99% of clients said they would use our service again.

#### Outcomes for individuals

'This service has been a saviour to me and without it, I would be in a much worse situation and so would my family.'

'Your help was invaluable and outcome life changing.'

'The benefit system is so difficult we could never have managed forms without you.'

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Training and Development**

During this reporting period we have delivered two new projects.

We were contracted through 3SC to deliver the DWP 50+ Programme in Bargoed, Blackwood, Caldicot, Chepstow and Caerphilly from May 2018 to March 2019. The 50+ Programme provided services to people aged 50 and over who claimed benefits and resided in our target areas. The aim of the provision was to move individuals towards work by increasing their motivation, self-confidence and to help the individual identify short medium and longer-term options in regards to their employability.

We were also awarded Active inclusion funding for our project 'The future is bright' tackling some of fundamental issues and barriers to employment.

Alongside these two projects we also delivered year 2 of our 'Steps to Employment' project funded by Lloyds Foundation

##### **The impact of our Training Courses throughout 2018-19**

- 238 individuals have engaged in Training
- 4 individuals secured employment while attending our course
- 4 individuals started volunteering, two with the community garden, one with JCP and one expanded their volunteering in the hope of securing employment

##### **Quotes from participants on our courses**

'They have helped me feel more confident and I have enjoyed meeting new people'

'Most enlightening and enjoyable'

'They have helped me become more confident in myself'

All our projects are enhanced by our volunteers who give their time and skills. Many of them have lived experience of a disability or long term impairment which all contributes to the important role they play in supporting the organisation. We thank them for their commitment and all that they bring to the charity.

As well as delivery of our core services we have provided organisation and administrative support for the Caerphilly Disability Forum. The forum acts as a platform for change and ensures that disabled people's views are heard, respected and acted upon.

Likewise, we have also facilitated support groups which have provided information, support and a chance for disabled adults and carers to share their experiences and form friendships, relieving some stress, and isolation.

#### **FINANCIAL REVIEW**

##### **Financial position**

The organisation is primarily funded through restricted grant income. Income during the year amounted to £258,297 of which £181,027 was received via restricted grant income. Total reserves at the year-end amounted to £99,772 of this £20,514 was restricted, with unrestricted reserves amounting to £79,258. Of this amount, £3,357 is represented by tangible fixed assets and the charity has designated £10,000 into a strategic fund leaving £65,901 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 2019

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#### FUTURE PLANS

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

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

We therefore aim:

- 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.

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding.

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

We will also need to continue increasing the ratio of self-generating income against the income of the organisation as a whole, having begun to explore income generation over the past year we will look for opportunities to explore these areas of work further and look to increase our local fundraising. to ensure we always have sufficient capacity within our core, free-at-the point-of-delivery, services to meet rising need for support.

During the forthcoming year we will meet as trustees and staff to reword and reinvigorate our vision and values as we look to re-align our activities and future planning. We will undertake a rebranding exercise during the year and will have a new logo and messaging that performs better as we promote awareness and understanding of our organisation and services. We will roll this out in future material, and will develop the use of our website and social media, including facebook and twitter, as a way of communicating more widely with disabled people. As part of this we will use these communication methods to collect feedback and views on consultations.

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

Our investment in IT, is essential much of our IT was funded through our original projects and needs replacing, we will explore funding opportunities for updating equipment over the coming year to meet the organisations changing needs.

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

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

## **DISABILITY CAN DO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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#### **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.

##### **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 have 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.

#### **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.



## DISABILITY CAN DO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Risk management

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

##### Honorary President

M Veater MBE

##### Charity manager

N Perkins

##### Independent examiner

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

Approved by order of the board of trustees on 27/1/2020 and signed on its behalf by:



H J Ambery - Trustee

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

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### 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 2019.

### 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies

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

Date: 29 January 2020

DISABILITY CAN DO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,090	3,500	5,590	4,164
<b>Charitable activities</b>	6				
Information and services for disabled persons and their carers		68,936	177,527	246,463	247,709
Other trading activities	4	6,230	-	6,230	6,869
Investment income	5	14	-	14	5
<b>Total</b>		<b>77,270</b>	<b>181,027</b>	<b>258,297</b>	<b>258,747</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies		11,670	-	11,670	12,880
		11,670	-	11,670	12,880
<b>Charitable activities</b>					
Information and services for disabled persons and their carers		86,997	188,535	275,532	332,635
<b>Total</b>		<b>98,667</b>	<b>188,535</b>	<b>287,202</b>	<b>345,515</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(21,397)</b>	<b>(7,508)</b>	<b>(28,905)</b>	<b>(86,768)</b>
Transfers between funds	15	13,056	(13,056)	-	-
Net movement in funds		(8,341)	(20,564)	(28,905)	(86,768)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		87,599	41,078	128,677	215,445
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>79,258</b>	<b>20,514</b>	<b>99,772</b>	<b>128,677</b>

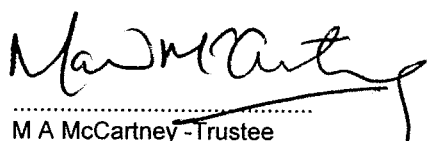
The notes form part of these financial statements

DISABILITY CAN DO

**BALANCE SHEET  
AT 31 MARCH 2019**

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	11	3,357	-	3,357	4,400
<b>CURRENT ASSETS</b>					
Debtors	12	2,427	15,304	17,731	30,139
Cash at bank and in hand		<u>79,127</u>	<u>17,710</u>	<u>96,837</u>	<u>129,048</u>
		81,554	33,014	114,568	159,187
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,653)	(12,500)	(18,153)	(34,910)
<b>NET CURRENT ASSETS</b>		<u>75,901</u>	<u>20,514</u>	<u>96,415</u>	<u>124,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>79,258</u>	<u>20,514</u>	<u>99,772</u>	<u>128,677</u>
<b>NET ASSETS</b>		<u><u>79,258</u></u>	<u><u>20,514</u></u>	<u><u>99,772</u></u>	<u><u>128,677</u></u>
<b>FUNDS</b>	15				
Unrestricted funds				79,258	87,599
Restricted funds				<u>20,514</u>	<u>41,078</u>
<b>TOTAL FUNDS</b>				<u><u>99,772</u></u>	<u><u>128,677</u></u>

The financial statements were approved for issue by the Board of Trustees on 27/4/2020 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 charitable company, 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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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).

Disability Can Do meets the definition of a public benefit entity.

**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.

**2. ACCOUNTING POLICIES - continued**

**Investment income**

Investment income is recognised on a receivable basis.

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

**Expenditure**

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

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

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

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

**Allocation and apportionment of costs**

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

**Tangible fixed assets**

Fixed assets are capitalised at cost.

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

Plant and Machinery	- Over 3 years
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**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. Prepayment 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.

## DISABILITY CAN DO

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

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#### 2. ACCOUNTING POLICIES - continued

##### **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

	2019	2018
	£	£
Donations and gift aid	5,590	3,314
Grants	-	850
	<u>5,590</u>	<u>4,164</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.

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

	2019	2018
	£	£
CCBC Town and Community Councils	-	550
Aviva Community Fund	-	300
	<u>-</u>	<u>850</u>

#### 4. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	3,620	6,131
Ebay shop income	-	274
Other income	<u>2,610</u>	<u>464</u>
	<u>6,230</u>	<u>6,869</u>

#### 5. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>14</u>	<u>5</u>

## DISABILITY CAN DO

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

#### 6. INCOME FROM CHARITABLE ACTIVITIES

	2019 £	2018 £
Grants	<u>246,463</u>	<u>247,709</u>

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

	2019 £	2018 £
Big Lottery - Advocacy Support	-	143,948
Talisman Trust	-	1,690
Heritage Lottery Fund - Disability and industrial heritage grant	22,480	28,100
RBS - Skills & opportunities fund	12,478	17,470
Lloyds Bank Foundation - Steps to Employment	25,000	12,500
DWP - Journey to employment	16,392	38,251
Re-Act Funding	-	750
People's Postcode Lottery - Disability forum	-	5,000
DWP - 3SC 50+ Program	68,936	-
WCVA - Active Inclusion	39,088	-
My Future First - Advocacy Service	<u>62,089</u>	<u>-</u>
	<u>246,463</u>	<u>247,709</u>

#### 7. SUPPORT COSTS

	Staff costs £	Other £	Depreciation £	Governance costs £	Totals £
Information and services for disabled persons and their carers	<u>27,710</u>	<u>7,828</u>	<u>3,059</u>	<u>6,175</u>	<u>44,772</u>

Included within governance costs are accountancy fees amounting to £1,854 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 2019 or for the period ended 31 March 2018.

##### Trustees' expenses

Expenditure amounting to £11 was paid on behalf of two trustees during the 2019 year in relation to travel, and other miscellaneous expenses. No expenditure was paid on behalf of trustees during the 2018 year.



# DISABILITY CAN DO

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 9. STAFF COSTS

	2019 £	2018 £
Wages and salaries	186,734	216,594
Social security costs	10,976	14,248
Other pension costs	18,509	23,602
	<u>216,219</u>	<u>254,444</u>

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

	2019 <u>10</u>	2018 <u>11</u>
Employees		

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

Included in staff costs above were termination payments of £3,049 (2018: £587).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,164	-	4,164
<b>Charitable activities</b>			
Information and services for disabled persons and their carers	-	247,709	247,709
Other trading activities	6,869	-	6,869
Investment income	5	-	5
<b>Total</b>	<u>11,038</u>	<u>247,709</u>	<u>258,747</u>
<b>EXPENDITURE ON</b>			
Raising funds	12,880	-	12,880
<b>Charitable activities</b>			
Information and services for disabled persons and their carers	<u>40,964</u>	<u>291,671</u>	<u>332,635</u>
<b>Total</b>	<u>53,844</u>	<u>291,671</u>	<u>345,515</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(42,806)</u>	<u>(43,962)</u>	<u>(86,768)</u>
<b>Transfers between funds</b>	<u>14,700</u>	<u>(14,700)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>(28,106)</u>	<u>(58,662)</u>	<u>(86,768)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>115,705</u>	<u>99,740</u>	<u>215,445</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,599</u>	<u>41,078</u>	<u>128,677</u>

**DISABILITY CAN DO**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2018	10,706
Additions	<u>2,016</u>
At 31 March 2019	<u>12,722</u>
<b>DEPRECIATION</b>	
At 1 April 2018	6,306
Charge for year	<u>3,059</u>
At 31 March 2019	<u>9,365</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>3,357</u>
At 31 March 2018	<u>4,400</u>

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

	2019 £	2018 £
Other debtors	<u>17,731</u>	<u>30,139</u>

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

	2019 £	2018 £
Other creditors	<u>18,153</u>	<u>34,910</u>

**14. LEASING AGREEMENTS**

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

	2019 £	2018 £
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 (2018: £18,198).

# DISABILITY CAN DO

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 15. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<u>128,677</u>	<u>(28,905)</u>	<u>-</u>	<u>99,772</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,270	(98,667)	(21,397)
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<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 - Advocacy services**

Grant funding obtained from the Big Lottery People and Places Programme Advocacy Services for the provision of independent and citizen advocacy services in the disabled community.

**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.

**Heritage Lottery Fund - Disability and industrial heritage grant**

Grant funding obtained from the Heritage Lottery Fund to be used towards a project focused on the heritage of disability in Caerphilly.

**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.

**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.

**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.

**My Future First - Advocacy Service**

Grant funding obtained from the Big Lottery Fund to provide information, advice and advocacy support for people who need to make decisions about their care needs due to disability, ill health or frailty.

**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.

**WCVA - Active Inclusion**

Grant funding obtained from West Wales and the Valleys European Social Fund for a personal development and ready to work programme which will consist of a variety of workshops.

**Restricted Funds in prior period**

**Big Lottery - Welfare support services**

Grant funding obtained from the Big Lottery People and Places Programme Welfare Support Services for 3 years commencing April 2014, which was used for the support of the disabled community with income maximisation and work preparation.

**Client beneficiary funds**

Donations received during the year for specific persons as a contribution towards their expenses.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

15. MOVEMENT IN FUNDS - continued

**Re-Act Funding**

Employer Recruitment Support grant received from the Welsh Government as a contribution towards wage costs for an employee previously made redundant.

**Transfers between funds**

Transfers of £13,056 (2017: £14,700) were made between the restricted funds and the General Fund which represents the amount over spent on restricted funds and the surplus on projects that have 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 £18,509 (2018: £23,602). 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 were £3,425 (2018: £20,475).

18. FINANCIAL INSTRUMENTS

	2019 £	2018 £
<b>Financial assets</b>		
Financial assets that are debt instruments measured at amortised cost	<u>100,776</u>	<u>159,187</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<u>5,499</u>	<u>9,933</u>

Financial assets measured at amortised cost comprise of cash and other debtors.

Financial liabilities measured at amortised cost comprise of trade and other creditors.