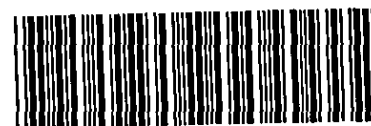


REGISTERED COMPANY NUMBER: SC226571 (Scotland)  
REGISTERED CHARITY NUMBER: SC032589

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 March 2009  
for  
DISABLED PERSONS HOUSING SERVICE FIFE  
LIMITED

THURSDAY



\*SDPUREIB\*

SCT

29/10/2009

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COMPANIES HOUSE

BERRY & CO  
Chartered Tax Advisers  
Accountants & Registered Auditors  
41 High Street  
Kirkcaldy  
Fife  
KY1 1LL

**Disabled Persons Housing Service Fife**  
**Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2009**

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**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Report of the Trustees**  
**for the Year Ended 31 March 2009**

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The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC226571 (Scotland)

**Registered Charity number**

SC032589

**Registered office**

The Roundhouse  
Priory campus  
Victoria Road  
Kirkcaldy  
Fife  
KY1 2QT

**Trustees**

H G Ferrier

J Sandie

P Revie

A Haddow

Ms Y Brannan

G Guichan

Ms K Mayes

Chair

Vice Chairman

Company Secretary

Treasurer

Vice-Treasurer

Director

Minute Secretary - appointed 13.1.09

- resigned 21.5.09

A Smith

Mrs R Eals

Member

Member

**Company Secretary**

P Revie

**Independent Examiner**

BERRY & CO

Chartered Tax Advisers

Accountants & Registered Auditors

41 High Street

Kirkcaldy

Fife

KY1 1LL

**Bankers**

Alliance & Leicester

Personal Customer Service Centre

Bootle

Merseyside

GIR 0AA

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee, and is, therefore, governed by a memorandum and articles of association.

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Report of the Trustees**  
**for the Year Ended 31 March 2009**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The charity is a company limited by guarantee.

The charity is organised so that the directors meet regularly to manage its affairs.

**Risk management**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with regular reviews of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's object and its principal activity continues to be that of the provision of assistance to the disabled to find suitable housing in Fife.

**Volunteers**

The charity would not be able to function without continued voluntary input from the directors and other workers.

**FINANCIAL REVIEW**

**Reserves policy**

The statement of financial activities shows net expenditure of £5,152 for the year, and reserves of £20,666, in total, as at the year end.

This level of reserves is required to meet future operating commitments.

**ON BEHALF OF THE BOARD:**

.....  
  
Trustee

Date: 20/10/09 .....

**Independent Examiner's Report to the Trustees of**  
**Disabled Persons Housing Service Fife**  
**Limited**

---

I report on the accounts for the year ended 31 March 2009 set out on pages four to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Berry & Co*

BERRY & CO  
Chartered Tax Advisers  
Accountants & Registered Auditors  
41 High Street  
Kirkcaldy  
Fife  
KY1 1LL

Date: *23<sup>rd</sup> October 2009*

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2009**

		2009 Unrestricted funds £	2008 Total funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	61,868	55,090
Investment income	3	470	550
		<hr/>	<hr/>
<b>Total incoming resources</b>		62,338	55,640
 <b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Housing for the Disabled	4	41,146	42,296
Governance costs	6	26,344	21,301
		<hr/>	<hr/>
<b>Total resources expended</b>		67,490	63,597
 <b>NET INCOMING/(OUTGOING)</b>			
<b>RESOURCES</b>		<hr/> (5,152)	<hr/> (7,957)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		25,818	33,775
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>20,666</u>	<u>25,818</u>

The notes form part of these financial statements

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Balance Sheet**  
**At 31 March 2009**

		2009 Unrestricted funds £	2008 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	10	505	1,020
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		433	1,375
Cash at bank and in hand		24,007	28,729
		<u>24,440</u>	<u>30,104</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(1,129)	(3,821)
<b>NET CURRENT ASSETS</b>		<u>23,311</u>	<u>26,283</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		23,816	27,303
<b>PROVISIONS FOR LIABILITIES</b>	12	(3,150)	(1,485)
<b>NET ASSETS</b>		<u>20,666</u>	<u>25,818</u>
<b>FUNDS</b>	13		
Unrestricted funds		20,666	25,818
<b>TOTAL FUNDS</b>		<u>20,666</u>	<u>25,818</u>

The notes form part of these financial statements

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Balance Sheet - continued**  
**At 31 March 2009**

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The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 20/10/09 and were signed on its behalf by:

  
.....  
Trustee



**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2009**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 33% on cost and
	- 15% on reducing balance

**Taxation**

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

**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.

**Pension costs and other post-retirement benefits**

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

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2009**

**2. VOLUNTARY INCOME**

	2009	2008
	£	£
Donations	2,282	1,000
Grants	59,586	54,090
	<u>61,868</u>	<u>55,090</u>

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

	2009	2008
	£	£
Fife Council Housing	20,400	20,000
Fife Council Social Work	15,686	16,465
Scottish Executive	23,500	17,625
	<u>59,586</u>	<u>54,090</u>

**3. INVESTMENT INCOME**

	2009	2008
	£	£
Deposit account interest	<u>470</u>	<u>550</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 5)	Totals
	£	£
Housing for the Disabled	<u>41,146</u>	<u>41,146</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2009	2008
	£	£
Staff costs	30,051	25,093
Rent and insurance	3,395	9,497
Telephone	377	902
Postage and stationery	2,462	1,278
Sundries	267	509
Provision for redundancy costs	1,095	347
Travel expenses	2,082	2,787
Training	902	1,024
Depreciation	515	859
	<u>41,146</u>	<u>42,296</u>

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2009**

**6. GOVERNANCE COSTS**

	2009	2008
	£	£
Staff costs	19,806	17,442
Provision for redundancy	570	208
Accountancy	1,824	1,792
Telephone	377	901
Legal and professional fees	3,500	448
Sundries	267	510
	<u>26,344</u>	<u>21,301</u>

**7. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2009	2008
	£	£
Depreciation - owned assets	<u>515</u>	<u>859</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**9. STAFF COSTS**

	2009	2008
	£	£
Wages and salaries	43,652	37,849
Social security costs	4,209	3,528
Other pension costs	1,996	1,158
	<u>49,857</u>	<u>42,535</u>

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

	2009	2008
Administration	1	1
Direct Charitable	1	1
	<u>2</u>	<u>2</u>

The provision for redundancy costs has been increased by £1,665.

**DISABLED PERSONS HOUSING SERVICE FIVE**  
**LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2009**

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2008 and 31 March 2009	3,032
<b>DEPRECIATION</b>	
At 1 April 2008	2,012
Charge for year	515
At 31 March 2009	2,527
<b>NET BOOK VALUE</b>	
At 31 March 2009	505
At 31 March 2008	1,020

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

	2009 £	2008 £
Taxation and social security	-	2,029
Other creditors	1,129	1,792
	<u>1,129</u>	<u>3,821</u>

**12. PROVISIONS FOR LIABILITIES**

	2009 £	2008 £
Provision for redundancy costs	3,150	1,485

**13. MOVEMENT IN FUNDS**

	At 1.4.08 £	Net movement in funds £	At 31.3.09 £
<b>Unrestricted funds</b>			
General fund	25,818	(5,152)	20,666
<b>TOTAL FUNDS</b>	<u>25,818</u>	<u>(5,152)</u>	<u>20,666</u>

**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2009**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,338	(67,490)	(5,152)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,338</u>	<u>(67,490)</u>	<u>(5,152)</u>

**14. BREAKDOWN OF RESERVES**

£16,922 Contingency  
2,815 Homepoint (Restricted: auditing, training fee)  
929 St Regulus (Restricted: volunteer training, access equipment)

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£20,666  

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**DISABLED PERSONS HOUSING SERVICE FIFE**  
**LIMITED**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2009**

	2009 £	2008 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	2,282	1,000
Grants	59,586	54,090
	<u>61,868</u>	<u>55,090</u>
<b>Investment income</b>		
Deposit account interest	470	550
<b>Total incoming resources</b>	<u>62,338</u>	<u>55,640</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	26,520	22,463
Social security	2,533	2,051
Pensions	998	579
Rent and insurance	3,395	9,497
Telephone	377	902
Postage and stationery	2,462	1,278
Sundries	267	509
Provision for redundancy costs	1,095	347
Travel expenses	2,082	2,787
Training	902	1,024
Depreciation of tangible fixed assets	515	859
	<u>41,146</u>	<u>42,296</u>
<b>Governance costs</b>		
Wages	17,132	15,386
Social security	1,676	1,477
Pensions	998	579
Provision for redundancy	570	208
Accountancy	1,824	1,792
Telephone	377	901
Legal and professional fees	3,500	448
Sundries	267	510
	<u>26,344</u>	<u>21,301</u>
<b>Total resources expended</b>	<u>67,490</u>	<u>63,597</u>
<b>Net expenditure</b>	<u>(5,152)</u>	<u>(7,957)</u>

This page does not form part of the statutory financial statements