

Charity Registration No. SC032589 (Scotland)

Company Registration No. SC226571 (Scotland)

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 charity's objects are to promote the welfare of people with disabilities in need of housing.

**Achievements and performance**

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2021***

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Other Activity Areas

On March 23rd 2020 a world pandemic of Covid-19 resulted in all staff working from home, in line with instructions by the First Minister. Staff were resourced with mobile phones, laptops and IT support to ensure that they would be able to access all files, databases etc.

Greater contact was made with clients via social media – particularly Facebook in the absence of the previous in person get togethers.

The Council advised that funding would continue as per the previous year and that there would be discussion with Voluntary Organisations about continuation of existing and development of new services required during this unprecedented occurrence.

Housing and SDS services were moved from “in person” to telephone contact and due to client/customer vulnerabilities all clients/customers known to the service were to be contacted on a regular basis to ascertain if they were safe and/or required support with shopping or prescription collection etc.

In addition, Fife Council approached us to partner with them to deliver Personal Protective Equipment (PPE) to vulnerable people in Fife. We contacted all our clients/customers to check their vulnerability and ascertain their PPE needs, if any. This exercise has resulted in deliveries of PPE to between 50-60 people every month and which are still continuing.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Financial review**

Total income in the year to 31st March 2021 was £247,959 (2020 - £244,612) of which £63,644 (2020 - £58,190) was restricted grant income from the Scottish Government. Expenditure for the year was £206,868 (2020 - £268,118).

The charity had an overall surplus of £41,091 (2020 - deficit £23,506) leading to a total fund balance carried forward of £147,232 (2020 - £106,141).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Risk**

The Scottish Government has committed to funding in 21/22 and 22/23. Ongoing funding from the Council is back to having to be applied for annually and therefore returns as a risk of them not continuing to fund. The move to telephone service for customers/clients makes the services easier to deliver if we must work on reduced staffing numbers due to any staff contracting the virus.

With reserves retained at current levels, the trustees believe there are sufficient resources to withstand short term adverse circumstances.

**Plans for future periods**

Despite being a year further on, we're still monitoring the ongoing impact of the pandemic and how we respond to it.

The pandemic and working from home means there remains a need to ascertain which processes can be moved to digital in order to make efficiencies and therefore a better service for customers and clients.

**Structure, governance and management**

Disabled Persons Housing Service (Fife) is a charity and company limited by guarantee incorporated in December 2001 and governed by its memorandum and articles of association.

Trustees are appointed at the AGM or from time to time by the board to fill gaps in skills and knowledge. New trustees receive training from Fife Voluntary Action on their roles and responsibilities.

The trustees have overall responsibility for the charity's activities, the charity is run on a day-to-day basis by the charity manager. Subgroups of the board are convened, as necessary.

Disabled Persons Housing Service (Fife) is a member of the Scottish Accessible Housing Network along with other Disabled Persons Housing Services in Scotland.

At the current time, the board are reviewing the constitutional form, governance and staffing structures and are being assisted in this by a specialist charity interim manager.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Philip Revie Chairperson  
Mark Johnston  
Elaine Leitch  
Harry Ferrier (Resigned 8 June 2021)  
Karen Burton (Resigned 8 June 2021)

Company Secretary Pandora Summerfield

Independent Examiner Fiona Haro CA

**Statement of trustees' responsibilities**

The trustees, who are also the directors of Disabled Persons Housing Service (Fife) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Philip Revie  
**Trustee**

23 December 2021

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**

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I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 6 to 17.

**Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Disabled Persons Housing Service (Fife) Limited for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

**Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro  
Thomson Cooper  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

Dated: 23 December 2021

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	183,642	63,644	247,286	186,200	58,190	244,390
Investments	3	673	-	673	222	-	222
<b>Total income</b>		<u>184,315</u>	<u>63,644</u>	<u>247,959</u>	<u>186,422</u>	<u>58,190</u>	<u>244,612</u>
<b>Expenditure on:</b>							
Charitable activities	4	150,408	56,460	206,868	211,768	56,350	268,118
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		33,907	7,184	41,091	(25,346)	1,840	(23,506)
Fund balances at 1 April 2020		<u>102,907</u>	<u>3,234</u>	<u>106,141</u>	<u>128,253</u>	<u>1,394</u>	<u>129,647</u>
<b>Fund balances at 31 March 2021</b>		<u><u>136,814</u></u>	<u><u>10,418</u></u>	<u><u>147,232</u></u>	<u><u>102,907</u></u>	<u><u>3,234</u></u>	<u><u>106,141</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		9,955		16,181
<b>Current assets</b>					
Cash at bank and in hand		146,148		118,095	
<b>Creditors: amounts falling due within one year</b>	9	(8,871)		(28,135)	
Net current assets			137,277		89,960
<b>Total assets less current liabilities</b>			147,232		106,141
<b>Income funds</b>					
Restricted funds	10		10,418		3,234
<u>Unrestricted funds - general</u>					
Designated funds	12	9,955		16,181	
General unrestricted funds		126,859		86,726	
			136,814		102,907
			147,232		106,141

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 December 2021

Philip Revie  
**Trustee**

**Company Registration No. SC226571**

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**Charity information**

Disabled Persons Housing Service (Fife) Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Caledonia House Pentland Park, Saltire Centre, Glenrothes, Fife, Scotland, KY6 2AQ.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15% Straight Line
Fixtures and fittings	15% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

**(Continued)**

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	2,000	-	2,000	4,558	-	4,558
Grants receivable	181,642	63,644	245,286	181,642	58,190	239,832
	<u>183,642</u>	<u>63,644</u>	<u>247,286</u>	<u>186,200</u>	<u>58,190</u>	<u>244,390</u>
<b>Donations and gifts</b>						
Donation from Trust	-	-	-	4,000	-	4,000
SCVO	-	-	-	450	-	450
Miscellaneous donation	2,000	-	2,000	108	-	108
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>4,558</u>	<u>-</u>	<u>4,558</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Donations and legacies (Continued)**

**Grants receivable for  
core activities**

Fife Council Housing	72,230	-	72,230	15,992	-	15,992
Fife Council Housing Advice	-	-	-	42,310	-	42,310
Fife Council Right to Adapt	-	-	-	29,920	-	29,920
Fife Council SDS	93,420	-	93,420	93,420	-	93,420
Scottish Government SDS (SiRD)	-	63,644	63,644	-	58,190	58,190
The Health and Social Care Partnership	15,992	-	15,992	-	-	-
	<u>181,642</u>	<u>63,644</u>	<u>245,286</u>	<u>181,642</u>	<u>58,190</u>	<u>239,832</u>

**3 Investments**

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Miscellaneous Income	<u>673</u>	<u>222</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4 Charitable activities**

	Housing	Self - Directed Support	DPHS Core	TotalHousing 2021	Self - Directed Support	Total 2020
	2021	2021	2021		2020	
	£	£	£	£	£	£
Staff costs	71,203	42,967	-	114,170	76,722	119,579
Direct costs	7,338	11,130	7,522	25,990	37,173	48,303
Staff Travel	806	-	-	806	-	-
Sundry expenses	316	-	-	316	-	-
	<u>79,663</u>	<u>54,097</u>	<u>7,522</u>	<u>141,282</u>	<u>113,895</u>	<u>167,882</u>
Share of support costs (see note 5)	52,474	1,681	446	54,601	83,863	85,544
Share of governance costs (see note 5)	2,044	682	8,259	10,985	14,010	14,692
	<u>134,181</u>	<u>56,460</u>	<u>16,227</u>	<u>206,868</u>	<u>211,768</u>	<u>268,118</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	134,181	-	16,227	150,408	211,768	211,768
Restricted funds	-	56,460	-	56,460	-	56,350
	<u>134,181</u>	<u>56,460</u>	<u>16,227</u>	<u>206,868</u>	<u>211,768</u>	<u>268,118</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5 Support costs**

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	43,106	-	43,106	33,347	-	33,347
Administration costs	3,231	-	3,231	16,085	-	16,085
Office costs	8,264	-	8,265	36,112	-	36,112
Legal and professional	-	10,672	10,672	-	13,492	13,492
Independent Examination Fees	-	313	313	-	1,200	1,200
	<u>54,601</u>	<u>10,985</u>	<u>65,587</u>	<u>85,544</u>	<u>14,692</u>	<u>100,236</u>

**6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**7 Employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	8	8
	<u>8</u>	<u>8</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	150,149	144,003
Social security costs	3,560	6,228
Other pension costs	3,567	2,695
	<u>157,276</u>	<u>152,926</u>

There were no employees whose annual remuneration was more than £60,000.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Tangible fixed assets**

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	6,600	523	19,250	26,373
At 31 March 2021	6,600	523	19,250	26,373
<b>Depreciation and impairment</b>				
At 1 April 2020	990	202	9,000	10,192
Depreciation charged in the year	990	80	5,156	6,226
At 31 March 2021	1,980	282	14,156	16,418
<b>Carrying amount</b>				
At 31 March 2021	4,620	241	5,094	9,955
At 31 March 2020	5,610	320	10,251	16,181

**9 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other taxation and social security	1,909	11,341
Trade creditors	665	12,794
Other creditors	145	2,799
Accruals and deferred income	6,152	1,201
	8,871	28,135



**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**10 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Year ended 31 March 2021

	<b>Movement in funds</b>		
	<b>Balance at 1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Self Directed Support ( SIRD)	3,234	63,644	(56,460)
	<u>3,234</u>	<u>63,644</u>	<u>(56,460)</u>
	<u><u>3,234</u></u>	<u><u>63,644</u></u>	<u><u>(56,460)</u></u>

Year ended 31 March 2020

	<b>Movement in funds</b>		
	<b>Balance at 1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Self Directed Support ( SIRD)	1,394	58,190	(56,350)
	<u>1,394</u>	<u>58,190</u>	<u>(56,350)</u>
	<u><u>1,394</u></u>	<u><u>58,190</u></u>	<u><u>(56,350)</u></u>

**Self Directed Support (SIRD)**

This represents a grant from the Scottish Government via Inspiring Scotland for work related to Self-Directed Support, under the Support in the Right Direction programme.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**11 Unrestricted funds**

These are unrestricted funds which are material to the charity's activities made up as follows:

Year ended 31 March 2021

	Movement in funds			
	Balance at Incoming 1 April 2020 resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£
General Fund	102,907	184,315	(150,408)	-
	<u>102,907</u>	<u>184,315</u>	<u>(150,408)</u>	<u>-</u>

Year ended 31 March 2020

	Movement in funds			
	Balance at Incoming 1 April 2019 resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£
General Fund	128,253	186,422	(211,768)	-
	<u>128,253</u>	<u>186,422</u>	<u>(211,768)</u>	<u>-</u>

**12 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Resources expended	Transfers	Balance at 1 April 2020	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Designated Fixed Assets	1,711	(7,414)	21,884	16,181	(6,226)	9,955
	<u>1,711</u>	<u>(7,414)</u>	<u>21,884</u>	<u>16,181</u>	<u>(6,226)</u>	<u>9,955</u>

**13 Analysis of net assets between funds**

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 March are represented by:						
Tangible assets	9,955	-	9,955	16,181	-	16,181
Current assets/(liabilities)	126,859	10,418	137,277	86,726	3,234	89,960
	<u>136,814</u>	<u>10,418</u>	<u>147,232</u>	<u>102,907</u>	<u>3,234</u>	<u>106,141</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2021***

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**14 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.