

Charity registration number SC032589 (Scotland)

Company registration number 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 2023

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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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.

DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 2023

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Other Activity Areas

The design of a new single, integrated database was a major piece of work during the year. We were keen to utilise the local Fife Online Referral Tracking (FORT) system, not least because it's free for Fife voluntary organisations, but also because social work and health staff can use it to make referrals to us.

The design and structure of the database took considerable management time, but in consultation with frontline staff, we have designed something comprehensive but adaptable as we identify more information that we need to collect.

The biggest activity related to this piece of work, was the migration of existing data. We took the opportunity to cull data that we new was a repeat or years out of date, but all the remaining data had to be transferred by a person inputting each individual record. After attempting to undertake this with existing staff, the decision was taken to outsource the task to the organisation that built the database. Necessary confidentiality and privacy requirements were checked, and progress made via this route was much quicker. The database has made a very significant difference to our work, especially our reporting.

We have implemented hybrid working for staff and continue to monitor it's impact on service delivery. So far, the results seem very positive.

Financial review

Total income in the year to 31st March 2023 was £257,959 (2022 - £247,831) of which £62,395 (2022 - £62,473) was restricted grant income from the Scottish Government. Expenditure for the year was £200,168 (2022 - £220,826).

The charity had an overall surplus of £57,791 (2022 - £27,005) leading to a total fund balance carried forward of £232,028 (2022 - £174,237).

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 considers 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 Fife Health and Social Care Partnership is yet to report on the review it undertook with the voluntary sector, so currently don't know how significant a risk this is.

The Support in the Right Direction (SIRD) funding from the Scottish Government, managed by Inspiring Scotland, will come to an end in March 2024. We understand that there will be further funding commencing April 2024 and an application process will be available during 2023.

In general, the Trustees consider risks and have undertaken to ensure that there are sufficient reserves to withstand short term adverse circumstances.

Plans for future periods

The Trustees appointed Pandora Summerfield to the position of Chief Executive in the organisation.

After the successfully implemented new database, the next phase of modernisation of our IT is more process driven. We will explore making some of our processes online.

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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.

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
Irene Guild Chairperson (Appointed 24 May 2022)
Colin McInnes (Appointed 17 January 2023)
Alexander Wilkie (Resigned 14 November 2023)
Elaine Leitch (Resigned 31 December 2022)
Mark Han Johnston (Resigned 11 May 2023)
Alexander Wilkie (Resigned 14 November 2023)

Company Secretary Pandora Summerfield

Independent Examiner Fiona Haro CA

**DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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; 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.

Irene Guild
Trustee

12 December 2023

**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**

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 8 to 18.

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

Dated: 12 December 2023

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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	195,564	62,395	257,959	185,358	62,473	247,831
Expenditure on:							
Charitable activities	3	137,773	62,395	200,168	156,391	64,435	220,826
Net income for the year/ Net movement in funds		57,791	-	57,791	28,967	(1,962)	27,005
Fund balances at 1 April 2022		165,781	8,456	174,237	136,814	10,418	147,232
Fund balances at 31 March 2023		223,572	8,456	232,028	165,781	8,456	174,237

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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7		6,357		3,790
Current assets					
Debtors	8	-		230	
Cash at bank and in hand		233,752		187,839	
		<u>233,752</u>		<u>188,069</u>	
Creditors: amounts falling due within one year	9	<u>(8,081)</u>		<u>(17,622)</u>	
Net current assets			225,671		170,447
Total assets less current liabilities			<u>232,028</u>		<u>174,237</u>
Income funds					
Restricted funds	10		8,456		8,456
<u>Unrestricted funds - general</u>					
Designated funds	12	56,357		3,790	
General unrestricted funds		<u>167,215</u>		<u>161,991</u>	
			223,572		165,781
			<u>232,028</u>		<u>174,237</u>

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 2023.

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 12 December 2023

Irene Guild
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 2023

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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, 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 2023

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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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.

1.10 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.

1.11 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
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	4,007	-	4,007	2,000	-	2,000
Grants receivable	191,557	62,395	253,952	183,358	62,473	245,831
	<u>195,564</u>	<u>62,395</u>	<u>257,959</u>	<u>185,358</u>	<u>62,473</u>	<u>247,831</u>

DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies (Continued)

Donations and gifts

Meikle Foundation Grant	2,000	-	2,000	-	-	-
Miscellaneous donation	2,007	-	2,007	2,000	-	2,000
	<u>4,007</u>	<u>-</u>	<u>4,007</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>

Grants receivable for core activities

Fife Council Housing	72,230	-	72,230	72,230	-	72,230
Fife Council SDS	101,886	-	101,886	93,420	-	93,420
Scottish Government SDS (SiRD)	-	62,395	62,395	-	62,473	62,473
DPHS Core	17,441	-	17,441	17,708	-	17,708
	<u>191,557</u>	<u>62,395</u>	<u>253,952</u>	<u>183,358</u>	<u>62,473</u>	<u>245,831</u>

3 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	90,604	115,921
Direct costs	57,960	62,064
Staff Travel	82	188
Sundry expenses	-	13,886
Staff Recruitment	950	-
	<u>149,596</u>	<u>192,059</u>
Share of support costs (see note 4)	17,338	13,173
Share of governance costs (see note 4)	33,234	15,594
	<u>200,168</u>	<u>220,826</u>
Analysis by fund		
Unrestricted funds - general	137,773	156,391
Restricted funds	62,395	64,435
	<u>200,168</u>	<u>220,826</u>

DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	266	-	266	954	-	954
Administration costs	12,083	-	12,083	5,261	-	5,261
Office costs	4,988	-	4,989	6,958	-	6,958
Legal and professional	-	31,674	31,674	-	12,834	12,834
Independent Examination Fees	-	1,560	1,560	-	2,760	2,760
	<u>17,337</u>	<u>33,234</u>	<u>50,572</u>	<u>13,173</u>	<u>15,594</u>	<u>28,767</u>

The support and governance costs are apportioned on a direct basis.

5 Trustees

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

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	3	6
	<u>3</u>	<u>6</u>
Employment costs	2023 £	2022 £
Wages and salaries	84,714	104,878
Social security costs	2,765	7,867
Other pension costs	3,391	4,130
	<u>90,870</u>	<u>116,875</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 2023

7 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2022	6,600	522	19,250	26,372
Additions	-	530	4,781	5,311
	<u>6,600</u>	<u>1,052</u>	<u>24,031</u>	<u>31,683</u>
At 31 March 2023	6,600	1,052	24,031	31,683
Depreciation and impairment				
At 1 April 2022	2,970	362	19,250	22,582
Depreciation charged in the year	990	160	1,594	2,744
	<u>3,960</u>	<u>522</u>	<u>20,844</u>	<u>25,326</u>
At 31 March 2023	3,960	522	20,844	25,326
Carrying amount				
At 31 March 2023	<u>2,640</u>	<u>530</u>	<u>3,187</u>	<u>6,357</u>
At 31 March 2022	<u>3,630</u>	<u>160</u>	<u>-</u>	<u>3,790</u>

8 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	-	230
	<u>-</u>	<u>230</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,173	3,400
Trade creditors	4,423	2,344
Other creditors	923	184
Accruals and deferred income	1,562	11,694
	<u>8,081</u>	<u>17,622</u>

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

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Self Directed Support (SIRD)	8,456	62,395	(62,395)	8,456
	<u>8,456</u>	<u>62,395</u>	<u>(62,395)</u>	<u>8,456</u>
	<u><u>8,456</u></u>	<u><u>62,395</u></u>	<u><u>(62,395)</u></u>	<u><u>8,456</u></u>

Year ended 31 March 2022

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Self Directed Support (SIRD)	10,418	62,473	(64,435)	8,456
	<u>10,418</u>	<u>62,473</u>	<u>(64,435)</u>	<u>8,456</u>
	<u><u>10,418</u></u>	<u><u>62,473</u></u>	<u><u>(64,435)</u></u>	<u><u>8,456</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 2023

11 Unrestricted funds

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

Year ended 31 March 2023

	Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	161,991	195,564	(135,029)	(55,311)	167,215
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Year ended 31 March 2022

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	126,859	185,358	(150,226)	-	161,991
	<u> </u>	<u> </u>	<u> </u>	<u> </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 2021	Resources expended	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Designated Fixed Assets	9,955	(6,165)	3,790	(2,744)	5,311	6,357
Designated Rebranding and Website	-	-	-	-	50,000	50,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	9,955	(6,165)	3,790	(2,744)	55,311	56,357
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

For the year ended 31 March 2023

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March are represented by:				
Tangible assets	-	6,357	-	6,357
Current assets/(liabilities)	167,215	50,000	8,456	225,671
	<u>167,215</u>	<u>56,357</u>	<u>8,456</u>	<u>232,028</u>

For the year ended 31 March 2022

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March are represented by:				
Tangible assets	-	3,790	-	3,790
Current assets/(liabilities)	161,991	-	8,456	170,447
	<u>161,991</u>	<u>3,790</u>	<u>8,456</u>	<u>174,237</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - 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.