

REGISTERED COMPANY NUMBER: SC248467 (Scotland)  
REGISTERED CHARITY NUMBER: SC034247

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2014  
for  
Glasgow Disability Alliance



Richard G. Beattie & Co.  
Chartered Accountants  
Registered Auditor  
121 Moffat Street  
Glasgow  
G5 0ND

Glasgow Disability Alliance

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for the Year Ended 31 March 2014

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Glasgow Disability Alliance

Report of the Trustees  
for the Year Ended 31 March 2014

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2014. 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**  
SC248467 (Scotland)

**Registered Charity number**  
SC034247

**Registered office**  
Templeton Business Centre  
Building 4; Suite 301  
62 Templeton Street  
Glasgow  
G40 1DA

**Trustees**

A. Mullen	
M. Mackay	
A McDonald	
J. Berrington	
A. Dick	
B. McFarlane	
I Montgomery	
T Duffy	- resigned 24.2.14
B Gallagher	
H J Glancy	
S Andrew	
K Birkner	- resigned 24.2.14
M McHugh	

**Company Secretary**  
T. Burke

**Auditors**

Richard G. Beattie & Co.  
Chartered Accountants  
Registered Auditor  
121 Moffat Street  
Glasgow  
G5 0ND

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Glasgow Disability Alliance

Report of the Trustees  
for the Year Ended 31 March 2014

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Glasgow Disability Alliance for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

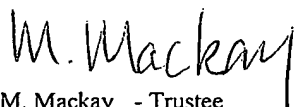
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Richard G. Beattie & Co., will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**



M. Mackay - Trustee

20 June 2014

Report of the Independent Auditors to the Trustees of  
Glasgow Disability Alliance

We have audited the financial statements of Glasgow Disability Alliance for the year ended 31 March 2014 on pages five to eleven. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page two, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than also with the Companies Act 2006. Accordingly we have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

*In our opinion the financial statements:*

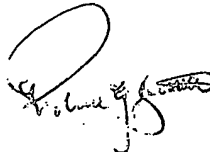
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Report of the Independent Auditors to the Trustees of  
Glasgow Disability Alliance

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



CA Senior Statutory Auditor, Chartered Accountant

Richard G. Beattie & Co.

Chartered Accountants

Registered Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

121 Moffat Street

Glasgow

G5 0ND

20 June 2014

Glasgow Disability Alliance

Statement of Financial Activities  
for the Year Ended 31 March 2014

		Unrestricted fund £	Restricted fund £	31.3.14 Total funds £	31.3.13 Total funds £
	Notes				
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	-	645,142	645,142	496,796
Activities for generating funds	3	<u>1,265</u>	<u>-</u>	<u>1,265</u>	<u>1,973</u>
<b>Total incoming resources</b>		<b>1,265</b>	<b>645,142</b>	<b>646,407</b>	<b>498,769</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	4	-	575,567	575,567	480,209
Other resources expended		<u>-</u>	<u>4,034</u>	<u>4,034</u>	<u>1,427</u>
<b>Total resources expended</b>		<b>-</b>	<b>579,601</b>	<b>579,601</b>	<b>481,636</b>
<b>NET INCOMING RESOURCES</b>		<b>1,265</b>	<b>65,541</b>	<b>66,806</b>	<b>17,133</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>15,512</b>	<b>105,077</b>	<b>120,589</b>	<b>103,456</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>16,777</u></b>	<b><u>170,618</u></b>	<b><u>187,395</u></b>	<b><u>120,589</u></b>

The notes form part of these financial statements

Glasgow Disability Alliance

Balance Sheet  
At 31 March 2014

		Unrestricted fund	Restricted fund	31.3.14 Total funds	31.3.13 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	9	-	22,857	22,857	8,085
<b>CURRENT ASSETS</b>					
Debtors	10	-	6,308	6,308	5,440
Cash at bank and in hand		<u>5,097</u>	<u>179,152</u>	<u>184,249</u>	<u>207,994</u>
		5,097	185,460	190,557	213,434
<b>CREDITORS</b>					
Amounts falling due within one year	11	-	(26,019)	(26,019)	(100,930)
<b>NET CURRENT ASSETS</b>		<u>5,097</u>	<u>159,441</u>	<u>164,538</u>	<u>112,504</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,097	182,298	187,395	120,589
<b>NET ASSETS</b>		<u>5,097</u>	<u>182,298</u>	<u>187,395</u>	<u>120,589</u>
<b>FUNDS</b>	12				
Unrestricted funds				16,777	15,512
Restricted funds				<u>170,618</u>	<u>105,077</u>
<b>TOTAL FUNDS</b>				<u>187,395</u>	<u>120,589</u>

The notes form part of these financial statements



Glasgow Disability Alliance

Balance Sheet - continued

At 31 March 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 20 June 2014 and were signed on its behalf by:



M. Mackay - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2014

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 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.

**Allocation and apportionment of costs**

**Tangible fixed assets**

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

Office improvements	- 15% on reducing balance
Computer Equipment & Fixtures	- 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.

**2. VOLUNTARY INCOME**

	31.3.14	31.3.13
	£	£
Big Lottery Grant (restricted funds)	320,125	292,440
Scottish Government (restricted funds)	150,000	75,000
GCVS - Partnership & Development (restricted funds)	13,250	10,000
Other - Partnership Working (restricted funds)	22,093	7,195
GCC - IGF (restricted funds)	74,000	-
Transformation Fund (RCOP) (restricted)	24,249	-
Office for Disability Issues (restricted funds)	4,461	-
GCC - Community Planning (restricted funds)	-	76,409
E.H.R.C (restricted funds)	36,964	35,752
	<u>645,142</u>	<u>496,796</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2014

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.3.14	31.3.13
	£	£
Donations	1,265	1,002
Income Generation	<u>-</u>	<u>971</u>
	<u>1,265</u>	<u>1,973</u>

**4. COSTS OF GENERATING VOLUNTARY INCOME**

	31.3.14	31.3.13
	£	£
Support costs	<u>575,567</u>	<u>480,209</u>

**5. SUPPORT COSTS**

	Management	Finance	Totals
	£	£	£
Costs of generating voluntary income	<u>571,905</u>	<u>3,662</u>	<u>575,567</u>

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

Net resources are stated after charging/(crediting):

	31.3.14	31.3.13
	£	£
Depreciation - owned assets	<u>4,034</u>	<u>1,427</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013.

**8. STAFF COSTS**

	31.3.14	31.3.13
	£	£
Wages and salaries	<u>248,353</u>	<u>183,329</u>

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

	31.3.14	31.3.13
Management	1	1
Administrative	<u>10</u>	<u>5</u>
	<u>11</u>	<u>6</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2014

**9. TANGIBLE FIXED ASSETS**

	Office improvements £	Computer Equipment & Fixtures £	Totals £
<b>COST</b>			
At 1 April 2013	-	15,579	15,579
Additions	<u>15,937</u>	<u>2,869</u>	<u>18,806</u>
At 31 March 2014	<u>15,937</u>	<u>18,448</u>	<u>34,385</u>
<b>DEPRECIATION</b>			
At 1 April 2013	-	7,494	7,494
Charge for year	<u>2,391</u>	<u>1,643</u>	<u>4,034</u>
At 31 March 2014	<u>2,391</u>	<u>9,137</u>	<u>11,528</u>
<b>NET BOOK VALUE</b>			
At 31 March 2014	<u>13,546</u>	<u>9,311</u>	<u>22,857</u>
At 31 March 2013	<u>-</u>	<u>8,085</u>	<u>8,085</u>

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

	31.3.14 £	31.3.13 £
G.C.V.S - Payroll	<u>6,308</u>	<u>5,440</u>

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

	31.3.14 £	31.3.13 £
Accrued expenses	1,019	930
Deferred grants (restricted)	<u>25,000</u>	<u>100,000</u>
	<u>26,019</u>	<u>100,930</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.13 £	Net movement in funds £	At 31.3.14 £
<b>Unrestricted funds</b>			
General fund	15,512	1265	16,777
<b>Restricted funds</b>			
restricted	105,077	65,541	170,618
<b>TOTAL FUNDS</b>	<u>120,589</u>	<u>66,806</u>	<u>187,395</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2014

**12. 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	1,265	-	1,265
<b>Restricted funds</b>			
restricted	645,142	(579,601)	65,541
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>646,407</u>	<u>(579,601)</u>	<u>66,806</u>

Glasgow Disability Alliance

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2014

	31.3.14 £	31.3.13 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Big Lottery Grant (restricted funds)	320,125	292,440
Scottish Government (restricted funds)	150,000	75,000
GCVS - Partnership & Development (restricted funds)	13,250	10,000
Other - Partnership Working (restricted funds)	22,093	7,195
GCC - IGF (restricted funds)	74,000	-
Transformation Fund (RCOP) (restricted)	24,249	-
Office for Disability Issues (restricted funds)	4,461	-
GCC - Community Planning (restricted funds)	-	76,409
E.H.R.C (restricted funds)	<u>36,964</u>	<u>35,752</u>
	645,142	496,796
<b>Activities for generating funds</b>		
Donations	1,265	1,002
Income Generation	<u>-</u>	<u>971</u>
	<u>1,265</u>	<u>1,973</u>
<b>Total incoming resources</b>	646,407	498,769
<b>RESOURCES EXPENDED</b>		
<b>Other resources expended</b>		
Depreciation	4,034	1,427
<b>Support costs</b>		
<b>Management</b>		
Staff	248,353	183,329
Staff Training	3,343	3,707
Recruitment Costs	1,035	-
Premises & Overhead Costs	40,686	28,898
Administration Costs	22,932	23,923
Travel Expenses	26,863	22,151
Training, Development & Consultancy	78,137	68,727
Marketing & Events	37,094	38,184
Subsistence	8,009	3,517
Access Needs	53,232	31,722
Board Expenses	3,354	1,169
Sundries	120	1,636
Repairs & Maintenance	3,261	3,413
SDS Experience	30,399	15,235
Hospitality	1,759	2,735
Subscriptions & Publications	596	489
Evaluation Costs	4,500	-
Star Club Development	232	-
Newsletter	8,000	7,000
PA Experience	<u>-</u>	<u>30,000</u>
	571,905	465,835

This page does not form part of the statutory financial statements

Glasgow Disability Alliance

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2014

	31.3.14 £	31.3.13 £
Finance		
Accountancy & Legal Fees	<u>3,662</u>	<u>14,374</u>
<b>Total resources expended</b>	<b>579,601</b>	<b>481,636</b>
	<hr/>	<hr/>
<b>Net income</b>	<b><u>66,806</u></b>	<b><u>17,133</u></b>

This page does not form part of the statutory financial statements