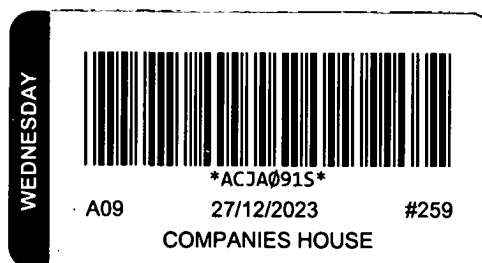


Registered number: SC248467
Charity number: SC034247

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

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GLASGOW DISABILITY ALLIANCE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Angela Mullen, Convenor Iain Montgomery, Vice Convenor Morag Mackay, Treasurer Nancy Welsh Alan Dick Maureen McHugh Billy McFarlane Professor William Hughes Professor Nicholas Watson Stephanie Kirkham (appointed 26 January 2023)
Company registered number	SC248467
Charity registered number	SC034247
Registered office	Suite 301, The White Studios Templeton Business Centre Templeton Court Glasgow G40 1DA
Company secretary	Tressa Burke
Chief executive officer	Tressa Burke
Independent auditor	French Duncan LLP trading as AAB Statutory Auditors & Chartered Accountants 133 Finnieston Street Glasgow G3 8HB
Bankers	Bank of Scotland 54-62 Sauchiehall Street Glasgow G2 3AH

GLASGOW DISABILITY ALLIANCE
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of Glasgow Disability Alliance (the 'charity') for the year ended 31 March 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

GDA is a disabled people's organisation (DPO) controlled by our disabled members which includes 5,577 disabled people and disabled people led organisations (DPOs) at end of March 2023. GDA is the largest groundswell of disabled members in Europe and a leading example of a grassroots community of identity, driving social change. We build on foundations of individual and collective community empowerment, based on peer support, and developing and drawing on disabled people's own strengths by:

- Building individual capacity through holistic programmes of learning & development, wellbeing, digital and employability coaching, support to navigate Social Care and welfare rights information, advice and representation. These individual programmes support disabled people to take a leading role in their own life, their families, and their communities.
- Amplifying diverse voices & perspectives of disabled people, supporting them to contribute lived experience and participate in dialogue, deliberation and collective advocacy to challenge inequality and exclusion.
- Collaborating for change with local and national government, communities and third sector, sharing insights, data and evidence to shape policy and co-design services and solutions to poverty, inequality & exclusion.

A full descriptor of the company's objects are contained in the Governing Document, a summary of which follows:

- To relieve the needs of disabled people within Glasgow and surrounding areas by providing or encouraging the provision of services which will improve their conditions of life and facilitate their active participation in society.
- To advance education, in particular in the field of disability equality.
- To promote or provide training in skills of all kinds, particularly those which will assist disabled people, and/or those who support them, in pursuing independent living and social inclusion.
- To relieve unemployment in ways thought to be fit, including assistance to find employment.
- To promote, establish or operate other schemes, in furtherance charitable purposes, for the benefit of the community within Glasgow.
- To do so in the manner which reflects the principles of equal opportunities, a policy of non-discrimination and the social model of disability.

Mission and Vision

Our vision is that disabled people can participate fully in their own lives, communities and wider society with the support they need and with choices equal to others.

Our Mission is to promote and uphold equality, rights and social justice for disabled people.

GLASGOW DISABILITY ALLIANCE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Organisational Outcomes

- Disabled people of all ages have increased aspirations, improved knowledge, skills, confidence and capacity for reaching their potential.
- Disabled people are better connected to their communities (including other disabled people), are better able to cope, to make choices, participate and contribute.
- Disabled people have stronger voices to make decisions about their own lives and inform services about their aspirations and needs, accessing the support - including services - they need for self determination and independent Living i.e. practical support to live their lives.
- Public Partners, Scottish Government and Glasgow City Council have increased understanding of disabled peoples' needs, aspirations, barriers faced and action required to remove these so that they are better able to plan policies and services which meet needs and deliver human rights.
- GDA is a strong, efficient and effective organisation and a resilient and supportive community offering networks of and to disabled people.

As well as supporting disabled people and their organisations, GDA works in partnership with community organisations, public bodies and others to further the voices and priorities of disabled people within policy development, design and delivery, using a codesign approach. Our work to strengthen and deepen deliberative democracy, supports better decision-making with public funds and contributes to a rebalancing of power in Glasgow and Scotland.

Objectives

GDA's mission and outcomes have been delivered broadly around 5 critical and interrelated objectives, which increase disabled people's life chances, raise awareness and tackle inequality:

1. To "find" and engage disabled people who are traditionally labelled "hard to reach".
2. To organise and deliver programmes of accessible, holistic and individual supports that build confidence, improve connections and increase wellbeing and participation.
3. To deliver programmes of individual and collective capacity building and support to increase awareness of rights, how to access and assert them and challenge inequality.
4. To be an Independent Strategic Partner and critical friend, to Glasgow City Council and related public sector in Glasgow and to the Scottish Government, sharing lived experience evidence and co-designing solutions and actions.
5. To be a strong, efficient and sustainable organisation, successfully securing resources to deliver its mission and objectives.

Achievements and performance

• Main achievements of the charity

GDA's approach is founded on Human Rights and Community Development.

We believe disabled people have vital expertise through lived experience of inequality. Our programmes raise disabled people's consciousness of their rights and entitlements, build confidence and voices to contribute experiences and expertise and put them at the centre of driving solutions to inequalities faced.

The majority of learning and events, supports and services were delivered in person during this year, with continuation of an online offer as well as hybrid options as appropriate. Our Wellbeing service primarily delivered telephone based support, in line with the needs of disabled people utilising this service.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Summary of charitable activities delivered to support disabled people during 2022 – 2023:

- 5,577 members by 31.3.23.
- 219 new members engaged, plus 32 new associate members. Following welfare check-ins, calls from relatives and returned mail, we have discovered that 215 members have died between 2020 and the end of March 2023. Sadly, we know it is likely we have lost more people but it takes time for information to reach us. Unfortunately, we may never know the total number of members who have died in the past few years.
- 625 individuals supported by GDA Rights Now to access social security / financial entitlements totalling £912,985 which includes £208,514 secured in arrears payments and £704,471 secured in projected financial gains.
- 350 disabled people supported by GDA Connects to tackle digital exclusion via equipment, connectivity, coaching and learning opportunities:
 - 279 people supported by digital coaches:
 - 122 had light touch or one off support.
 - 35 disabled people received a total of 43 digital technology devices and/or connectivity.
 - 13 face to face group coaching sessions.
 - 300+ disabled people supported to attend online learning and events.
 - We were shortlisted as finalists in the Scottish Digital Transformation Awards in August 2022 for our excellent model of digital inclusion in community learning.
- 288 disabled people supported by GDA wellbeing service:
 - 288 people received 1-2-1 telephone support.
 - 130 counselling sessions delivered.
 - 27 Wellbeing groups run by the Wellbeing team.
 - 38 1-2-1 specialist Wellbeing 'Sophrology' sessions.
- 539 disabled learners supported by GDA Learning from age 14-103.
 - 456 short courses.
 - 180 different types of short course.
 - 23 longer term Programmes.
 - 7,007 learning opportunities - an average of 13 per person.
 - 673 individual learning activities and events delivered with multiple activities on many days.
- GDA Voices
 - 6 performances of PPPs at GDA events; many more via online training / keynote speeches.
 - 10 GDA events held with and for disabled people. Many of these were delivered on a hybrid basis.
 - 140 capacity building sessions to build confidence and capacity to share lived experience.
 - 20+ Peer Support networks supported, including:
 - 19 Drivers for Change network capacity building sessions, events and meetings.
 - 13 Social Care Expert Group capacity building and voices events.
 - 52 Purple Poncho Players (PPPs) drama group rehearsals/ development sessions.
 - 30 BAME disabled people network meetings.
 - 8 LGBTQIA+ disabled people network meetings.
 - 18 Young disabled people network meetings.
 - 9 STAR Club sessions (delivered in partnerships with Housing Associations sheltered housing).
- 153 disabled people supported by Future Visions for Social Care Navigator.

GLASGOW DISABILITY ALLIANCE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

- 92 disabled people supported by GDA Employability via 1-2-1 employability coaching.
 - 5 Employability group learning / coaching sessions.
- 150+ disabled people received personal development coaching via 20 different programmes.
- GDA Partnership Working:
 - 28 partnership information sessions and events delivered.
 - 350+ disabled people brought together with services.
 - 80+ partnerships: strategic policies and services influenced across a range of areas.
 - 30+ keynote inputs/ Masterclasses delivered by CEO and Senior Leadership Team.
- GDA Communications:
 - 5,500+ reached through postal mailings.
 - 39,000+ phone calls to/from disabled people via the GDA Office and Helpline.
 - 6 Newsletters / learning bulletins sent by post to over 5,500 members.
 - 9 E-Bulletins sharing learning and information, sent to 2,300+ subscribers.
 - 1 Manifesto for Local Government elections – “Disabled People Make Glasgow too!”
 - 4,034 Facebook followers, 7,693 Twitter followers and 1,240 Instagram followers by 31 March 2023.
 - Daily website and social media updates.
 - Multiple broadcast media appearances and print media articles throughout the year.

Influencing policies, Services and Decision Making: Co-Design

GDA was founded on Community Development and continues to utilise a community development approach across all our funded projects, bringing alive the community development principle that those affected by inequalities should be involved in actions to tackle these inequalities. GDA's strategic influence work is driven by insights, priorities and voices of disabled people and necessarily involves working directly with allies and wider stakeholders to amplify these voices and priorities and drive changes.

Core funding investment has enabled us to sustain our work to ensure marginalised and diverse disabled people's voices are feeding directly in to key local and national policy development, service design and decisions making. As an independent strategic partner to Scottish Government, GDA's Management Team attended 30+ strategic partnership groups and networks to foreground lived experience, share GDA policy positions and evidence with National and Local Government, and public and civil society stakeholders and influence policy changes and decisions which impact on disabled people and improve lives.

We delivered over 140 capacity building sessions to disabled people, providing policy Briefings on Scottish Government and Local Authority proposals e.g. development of National Care Service and building collective capacity through increasing knowledge, skills and confidence to work together and with others. Opportunities for dialogue and deliberation meant that disabled members of GDA reached policy positions which were then presented to Senior Policy Officials and Politicians involved in respective areas e.g. NCS, Just Transitions, Public Realm. Moreover, opportunities were created for disabled people to come together with policy and decision-makers to share their lived experience and develop solutions including 2 sessions with the Scottish Women's Budget Group to explore disabled women's experiences and needs in relation to public sector budgeting, a large event bringing disabled people together with the Minister for Mental Health, to discuss findings and recommendations from our mental health research, and multiple opportunities to feed into policy around public realm schemes and the National Care Service (detailed below).

Key strategic policy areas continue to include: Social Security and Minimum Income Guarantee, social care, housing, community learning & development, emergency & resilience planning, social recovery & renewal, women & girls, hate crime, transitions for young disabled people, climate action, Just Transition, participative

GLASGOW DISABILITY ALLIANCE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

democracy, participatory budgeting, volunteering, employability, welfare rights, mental health, transport, public realm, and more.

Examples of this work during 2022-23 include:

Social Isolation and Loneliness Advisory Group for a Connected Scotland

GDA's CEO attends this Advisory Group providing guidance in the development of a Plan and Priorities to tackle Social Isolation and Loneliness as set out in "Recovering our Connections 2023-2026". GDA has contributed lived experience and evidence around the causes and impact of social isolation and loneliness, particularly in the context of Covid-19, removal of protection measures and increased isolation for those not protected by vaccine, experiencing mental illness and distress or those lacking adequate support to participate e.g. social care. GDA has contributed evidence, insights and expertise in the engagement and participation of disabled people, helping to establish SIAL as a public health issue, one which is also related to equality and human rights. Both Scottish Government's "Recovering our Connections" and Glasgow's "Connect and Flourish: A Socially Connected Glasgow Strategy" identify disabled people as a priority Group requiring specific actions and involvement in decision making.

Scottish Government Fairer Scotland for Older People, Older People's Strategic Action Forum

We bring direct lived experiences of aging disabled people and also the different, and distinct, perspectives of older people who become disabled, to inform the framework and related action plans. As with other strategies, we are not only amplifying lived experience, but bringing policy and decision makers together with those affected by policies and/or actions being developed. A senior civil servant from Scottish Government's Older People's Health unit attended our event in July 2022 to hear directly from older disabled people in relation to older people and health and social care.

First Minister's National Advisory Council on Women and Girls - Phase 2

Our specific role on FMACWG is to ensure that diverse disabled women's needs, voices and priorities are heard. GDA's work not only includes representation on the Council but developing and delivering briefings and support for participation to GDA diverse disabled women who input to the Council via "Deep Dive" events, GDA's Women's Network and a Participation Panel. Phase 2 NACWG is in early development and focuses on recommendations from Phase 1, applying an accountability and scrutiny model to monitor implementation – ensuring that these make a positive difference to women in Scotland. GDA CEO contributes to the Council, providing advice and challenge to the First Minister on how Scotland can become a truly equal society where all women and girls can reach their true potential. This included contributing to an Accountability event in January 2023 which involved senior Scottish Government Officials with remit to embed better equality for women and girls across pan policy / service areas.

A Fairer Scotland for Disabled People

GDA's work continued to the still relevant Fairer Scotland Action plan. GDA has worked alongside SILC (Scottish Independent Living Coalition) and the DPOs of Scotland towards the development of a Disability Equality Strategy for Scotland and a related Immediate Priorities Plan dealing with the after-shock of the pandemic and gruelling impacts of the cost of living crisis. Both will publish in 2023-2024 and the Immediate Priorities Plan will set out immediate actions to mitigate and tackle disabled people's increased poverty and inequality.

National Care Service

We were represented on the NCS Programme Board to provide assistance to the Senior Responsible Officer in making informed decisions through providing challenge and scrutiny and input ahead of Programme Delivery Board decisions. The CEO of GDA also contributed through the NCS Board to provide challenge and scrutiny on options and recommendations being made to ministers.

GDA's Depute CEO continued to the PA Programme Board and our Policy & Participation Manager input to the Key Stakeholders Group. This enabled us to bring disabled people's voices directly to the heart of decision

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

making and codesign around the NCS. Our Social Care Expert Group brings disabled people with lived experience expertise and the NCS Development Team together to codesign and test out NCS policy.

Tackling Poverty: A Minimum Guarantee for Scotland (MIG)

Much of GDA's strategic work focuses on tackling poverty. This included roles in: Minimum Income Guarantee Strategic Expert Group and GDA CEO contributes to this group towards a design and delivery of a MIG which will offer assurance that everyone will receive a minimum level of income enabling them to live a dignified life, through employment, provision of services, tax relief, and social security benefits. This Minimum Income Standard will determine an income threshold that people should not fall below.

DACBEAG

Worth noting is GDA's contribution to DACBEAG (Disability And Carers Benefits Expert Advisory Group) where our CEO was Depute Chair from July 2019 – end March 2023. As a member of the Group from its inception in 2017, GDA contributed to DACBEAG's 37 formal advice documents regarding the transfer of Care and Disability benefits to Social Security Scotland. Specifically, GDA contributed to advice on Assessments, Duration of Awards, Suitable Qualified Assessors, Sources of Evidence, Child Disability Payment and the Disability Evaluation Strategy advice.

DACBEAG's advice contributed to improvements in social security policies and processes including the Social Security Charter, resulting in new themes being highlighted with corresponding commitments made.

The majority of DACBEAG's recommendations were accepted and appropriately incorporated including the need to recognise seldom heard groups, involve people with lived experience, and ensure equality and human rights considerations are central to policy development.

Employability: Disability Employment Action Plan

GDA co-chaired a short-life working group to produce a refresh of the Disability Employment Action Plan that aims to reduce the disability employment gap. The group included a range of Scottish Government policy leads and national stakeholders. GDA also contributed to the Young Persons Guarantee Implementation planning group and Equality sub-group; Cross Party Group on Poverty; development of Child Poverty Delivery Plan 2022 – 2026.

Climate Change / Public Realm

We continue to engage and involve disabled people in ongoing work to address Climate Change and promote Climate Justice on a local, citywide and Scotland wide basis. We continue to lead on the Inclusive Accessible Design Forum for Glasgow. We held a large conference event in November 2022, attended by Glasgow City Council's Convenor for Climate, Glasgow Green Deal, Transport and City Centre Recovery.

Hate Crime

We take a leading role in citywide and Scottish Government policy in relation to disability hate crime. During 2022-23 we ran an event with keynote inputs from GDA and several stakeholders – Police Scotland, Procurator Fiscal Service, Disability Equality Scotland, BEMIS and the then Scottish Government Minister for Transport. We ran several sessions during hate crime awareness week, including supporting disabled people to attend a 'mock trial' with the Scottish Courts Service.

● **Income from funders**

In 2022-2023, income from funding totalled £1,148,146. This demonstrates continued confidence in GDA and a commitment by funders to invest in supporting disabled people and their organisations. The Trustees recognise that securing such funding is a tremendous achievement during ongoing challenging times. During the year, income was received from the funders listed at pages 32 - 33 and detailed at page 37.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

● **Investment policy**

The reserves of the charity are held in a current account to ensure that sufficient liquidity is maintained to enable the organisation to manage its commitments.

Financial review

● **Results for the year**

Total income for the year of £1,152,023 less expenditure of £1,228,978 returned a deficit of £76,955. This decreased reserves to £727,801 of which £387,846 were restricted. The Trustees are pleased with the results for the year.

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

It is the policy of the charity to maintain reserves at 3-6 months of annual expenditure sufficient to cover management, administration, redundancy, support and winding up costs. The Trustees consider current costs of closure and examine the level of reserves each year when setting the following year's budget.

GDA Reserves policy takes account of:

- GDA's Mission and Strategic Plan.
- Income and Expenditure Profile.
- Forecasted amount required or working capital to manage cash flow.
- Forecasting of income streams that are not completely predictable (e.g. where a grant has been awarded pending a review due to strategic cuts).
- GDA Risk Strategy: the risks and uncertainties faced including unexpected costs.
- Forecast of funds required to fill gaps to ensure continuity of service should funding end.
- Meeting liabilities as they become due.
- Enabling change/growth and "testing out" if reserves allow.
- Any other factor that arises.

In the past, it has not been easy for GDA to accumulate reserves, not least because of the policies towards funding Third Sector organisations. However, as part of the charity's commitment towards a broad funding base and sustainability strategy, GDA strives to accumulate some reserves through Equality training; Consultancy work; Management fees where applicable; Testing and developing ideas for more sustainable income generation. Total reserves less restricted and designated reserves less any other funds tied up in fixed assets leaves free reserves of £313,508 which represents over 3 months of expenditure.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

● **Principal risks and uncertainties**

The Trustees regularly review the major risks to which the charity is exposed and put in place systems for risk mitigation, notably through the maintenance and regular review of a Strategic Risk Register.

The Strategic Risk Register is reviewed under a standing item at Exec meetings and presented for discussion at every second Board meeting. The CEO and Depute review the risk register ongoing with senior staff and the Convenor and reports to the Exec, full Board and any other sub groups or committees as required.

During 2022-23, the Strategic Risk Register was revised and updated to reflect any ongoing impact following the pandemic to enable the Board to mitigate and manage potential risks throughout another challenging year.

Key risks included:

1. Funding challenges and associated risks of managing multiple funding awards, including several temporary pandemic mitigation grants, which ended and/or reduced during the period.
2. Balancing demands of delivering in-person, online and hybrid activities and services.
3. Sustaining and developing the restructured delivery model to respond to service user needs in line with funding available.
4. Impact on staff health and wellbeing including potential burnout due to pace and volume of work for key staff.
5. New risks around the growing 'Cost of Living Crisis' were identified, in terms of the organisation, project delivery and also impacts on individual members and staff.

These risks, plus the need for ongoing organisational sustainability has meant that Board Trustees/ Directors and senior staff have had multiple risk management meetings to ensure the organisation continues to reduce and mitigate potential risks. An ongoing cycle of planning, review, mitigating actions, and further review continued throughout the period with mitigating actions put in place as/when required:

- Close financial management; investing time and efforts in applying for ongoing funding; building relationships with funders; building knowledge of disability equality amongst funders and officials.
- Continuous cycle of management review and proposals to Board for staffing structure whilst continuing engagement with disabled people meant we kept close to the ground and were properly able to understand and respond to needs.
- Support and guidance available to staff through close line management and Office Manager as well as Staff Wellbeing support when necessary.
- Continued to provide enhanced protection measures, including carefully chosen venues with ventilation and Air Filtration machines, using LFTs, masks, hand gel and social distancing; purchased Air Filtration machines for office.

Structure, governance and management

● **Governing Document**

Glasgow Disability Alliance is governed by its Articles of Association. These were initially adopted in 2003 and revised most recently at an EGM of Members on 24 November 2021. The Articles are reviewed annually by the Board for compliance with reference to our Corporate Governance Charity Solicitors to ensure ongoing fitness for GDA purpose and direction.

Election and Appointment to the Board

There were 10 serving board members during this reporting period including 3 co-opted members until the TGM

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

in January 2023. Following the TGM there were 10 Board members – including 2 newly elected by the membership and 3 co-opted by the Board. GDA has met its target of securing a 50:50 gender balance on the Board of Trustees.

The full process for election and appointment of directors is set out in the Governing Document, a summary of which follows:

- The maximum number of directors is 11, with a minimum of 7 member directors and maximum of 4 co-opted directors.
- Full members of GDA may stand for election to the GDA board in accordance with the procedures as set out in the Governing Document.
- The GDA membership elects Member directors at a triennial general meeting. The Governing Document outlines the voting process.
- The rules, as set out in the Governing Document, allow the board to appoint co-opted directors to fill a vacancy or skills gap at any time between elections. Co-opted directors stand down prior to each triennial election.

Governance

During 2022-23, the board continued to meet online and in person (with a hybrid option) to fulfil their Governance duties as well as continue their training and support sessions.

The GDA Board had ongoing Governance support and training over the last year.

All new board members undergo an induction training programme. All board members undergo regular training on governance and equality issues so they are fully informed and equipped to fulfil their legal obligations and perform effectively as charity trustees.

All trustees complete an annual declaration of interests, skills audit, code of conduct and training needs analysis to identify areas for development. Declarations and conflict of interest is a standing agenda item at each board meetings.

The board meets a minimum of 4 times per year, with additional subcommittee meetings and working groups in between. There were 3 office bearers during this year - Convenor, Vice Convenor, and Treasurer.

The Board appoints the Company Secretary and the CEO holds this position. Standing committees are Resources and HR, Governance and Executive committees. The CEO, depute CEO and Finance Manager attend both of these as do the Convenor and Treasurer amongst other Trustees.

Currently, experience on GDA's Board includes: social work, education and Higher Education including academic research, industry, local authority and other Third Sector organisations. 9 of the 10 Directors have lived experience as disabled people and the remaining non-disabled director has significant experience in the field of disability.

The Board and Staff jointly attend Annual Away Days for planning and development.

Membership

- Full membership of GDA is open to disabled people aged 16 or over who are resident, attending school, further education or working (including unpaid work) in Glasgow and who agree to support the aims and activities of the company.
- Organisations controlled by disabled people, which operate in Glasgow (and are incorporated bodies) can apply to become members of GDA.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

- Junior membership is open to disabled people aged 11 – 15. Junior members are not permitted to stand for election to the board, or vote at any members' meetings.
- Associate membership is open to any individual or organisation not meeting the criteria for full membership but wishing to support the aims and activities of GDA.
- Associate members are not permitted to stand for election to the board, nor are they permitted to vote at any members' meetings. Associate members may be co-opted to the board in accordance with the Governing Document.
- As of 31 March 2023, there were 5,577 full voting members of Glasgow Disability Alliance.

Operational structure: Management

The CEO has overall oversight and management of Staffing; Delivery of work; Information and communications; Finance and material resources; External relationships with partners, funders and other organisations; Strategic Planning.

The Depute CEO assists with aspects of overall strategic management including funding, reporting to funders and heading up GDA's Learning and Digital Teams among other lead areas.

The Finance Manager manages robust processes around financial processing, reporting and management systems and works closely with the CEO on budget analysis, planning and reporting.

The Senior Management Team (SMT) has responsibility for delivery of GDA projects and programmes including managing Teams, supporting staff and driving forward GDA Workplans. All SMT have specific and lead responsibility for policy areas e.g. Participation, Climate Change, Social Care, Social Isolation, Older People, Younger People, Anti- Poverty and Employability, Human Rights, Wellbeing, and Social Security.

During the 2022-23 reporting period, GDA developed an Extended Management Team (EMT) structure to support 4 members of staff who were promoted to leadership positions managing small teams. The EMT structure is a mechanism to support and develop the skills of these new managers, involve them in the planning and delivery of delegated project activity, and also build their capacity to become involved in and/or lead in strategic areas, as appropriate.

Plans for future periods

Future Delivery Plans

As an organisation grounded in learning and development, we will expand and develop our accessible learning activities and opportunities for disabled people, seeking out new partners and funding streams, particularly pandemic recovery opportunities. We will rebuild connections with colleges and community organisations which have been on hold for the past 3 years and re-establish our formal links within local and national CLD strategic areas.

We will continue to build collective capacity and voices and seize and create opportunities to bring disabled people together with planners, policy and service designers and decision makers.

We will grow and expand our digital offer, including increased number of in person sessions to enable people to build digital skills, as well as continuing to deliver online learning courses and hybrid events. We expect to continue to expand and develop our digital inclusion work, not least due to the 'digital first' approach of many public services. Any future projects will have this built in from the beginning as integral to the delivery model.

Pandemic protection measures are almost non-existent at present in the general population, despite rising

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

numbers of infections. This is causing upset and nervousness from disabled people and we are committed to ensuring that our delivery model includes ongoing protections to minimise risk and build/retain trust with our disabled members.

Over this year we have had increasing requests for mental health and wellbeing support and our small team are stretched to capacity. In the coming year we will prioritise sustainability of GDA's Wellbeing service which is a highly valued lifeline for many.

Key organisational priorities

Our staff team have continued to return to office based working, with the office base initially open 3 days per week. We will continue to invest in our office base to ensure safe and effective working environments for our staff that supports their mental and physical health and wellbeing. This supports not only our commitment to flexible, inclusive working, but also contributes to our carbon reduction commitments for the organisation, as well as reducing our spend on utilities. We will continue to support our Board of Trustees to meet online, in person and on a hybrid basis to meet their personal needs and ensure they can confidently fulfil their governance duties. It is envisaged that we will return to the office 5 days, if and when this meets the needs of GDA members and wider disabled people.

Our priority is to support disabled people in the most accessible, inclusive and safe manner, within existing budgets. As we expand and increase our in-person offer to disabled people, we are mindful of the increased costs of transport, venues, catering and support costs. Our hybrid events effectively result in two simultaneous events being delivered, incurring increased costs and staffing resources.

With all of this in mind, our priority is to secure ongoing resources to enable us to continue delivering and meeting needs across all our projects. We will develop and build relationships with existing and new funders and explore new and creative opportunities to widen our funding base where appropriate. However, we will balance this with securing stable core funding which is essential for long term sustainability of core staff, the office base and delivery of vital holistic supports to disabled people in need.

Key policy priorities

As a DPO delivering on local and national strategic work, GDA has a number of key policy priorities that we will work on during 2023-24. We will continue to support disabled people including further developing our Intersectional Networks, to build knowledge, connections, confidence and opportunities to engage and participate in our wider policy work at local and national levels.

A key priority will be contributing evidence to the Scottish Covid-19 Inquiry of which GDA is a Core Participant. We will input an organisational overview of impacts on disabled people in relation to the pandemic and specifically health and social care. We will also support disabled members to input individual evidence to the Inquiry when the opportunity arises.

We will ensure that disabled people's lived experience expertise informs National Care Service policy and development. We will pursue ongoing resources for our Future Visions for Social Care project, which brings social care policy, lived experience, testing of new models, and research together - demonstrating what works, what does not, and what needs to change. Securing the project will enable us to support disabled people's participation on a local and national basis. We will provide capacity building, learning, and opportunities to share lived experience via our Social Care Expert Group and encourage the direct involvement of the NCS team in the work of the project. We will develop the work of the Community Navigator so we can more easily demonstrate the blockages and enablers of social care.

The impacts of inadequate / lack of social care are wide reaching. Our evidence shows the correlation between

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

social care and social isolation and loneliness and poor mental health. We will use the learning from our Mental Health Matters research to highlight issues and barriers, and push for change to improve services and supports that disabled people rely on. We will continue our work to tackle Social Isolation and Loneliness at policy and practice levels and we will expand our work on Just Transition and in particular Climate Justice to ensure disabled people's voices and priorities are embedded in this work.

We will work with others to mitigate effects of the Cost of Living and Energy Crises on disabled people who are falling further into debt and despair. We will prioritise disabled people's need for financial support needed to maximise income and entitlements, partly through our Rights Now project and support. We will explore additional practical and policy supports to address the impacts of these crises including the Minimum Income Guarantee.

We will input to the Scottish Government's Disability Equality Strategy and Immediate Priorities Plan and commit to opportunities to engage in the development of the policy, priorities and delivery plan. This work is being co-designed with the DPO Movement in Scotland and is a vital opportunity for disabled people and our organisations to take the lead in a ground-breaking strategy with the potential to improve the lives of disabled people throughout Scotland.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:


- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, French Duncan LLP trading as AAB, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

This report has been prepared in accordance with the Special Provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

Angela Mullen
(Convenor)

Date: 22 December 2023

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW DISABILITY ALLIANCE

Opinion

We have audited the financial statements of Glasgow Disability Alliance (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2023 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW DISABILITY ALLIANCE
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW DISABILITY ALLIANCE
(CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with the Trustees and other management, and from our charity sector knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW DISABILITY ALLIANCE
(CONTINUED)

The extent to which the audit was considered capable of detecting irregularities including fraud (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed high level analytical procedures to identify any unusual or unexpected relationships;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

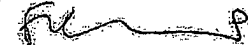
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW DISABILITY ALLIANCE
(CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with 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 members and Trustees those matters we are required to state to them in an Auditor's 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, its members, as a body, and its trustees, as a body for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Antony J Sinclair (Senior statutory auditor)

for and on behalf of

French Duncan LLP

Statutory Auditors & Chartered Accountants

133 Finnieston Street

Glasgow

G3 8HB

Date: 22 December 2023

French Duncan LLP trading as AAB are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	2,907	-	2,907	5,266
Charitable activities	5	-	1,148,146	1,148,146	1,178,957
Other income	6	-	970	970	9,164
Total income		2,907	1,149,116	1,152,023	1,193,387
Expenditure on:					
Charitable activities	7	88,882	1,140,096	1,228,978	1,169,876
Total expenditure		88,882	1,140,096	1,228,978	1,169,876
Net (expenditure)/income		(85,975)	9,020	(76,955)	23,511
Transfers between funds	15	30,295	(30,295)	-	-
Net movement in funds		(55,680)	(21,275)	(76,955)	23,511
Reconciliation of funds:					
Total funds brought forward		395,635	409,121	804,756	781,245
Net movement in funds		(55,680)	(21,275)	(76,955)	23,511
Total funds carried forward		339,955	387,846	727,801	804,756

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 40 form part of these financial statements.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)
REGISTERED NUMBER: SC248467


BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	26,447	52,743
Current assets			
Debtors	13	107,245	147,086
Cash at bank and in hand		612,496	637,861
		<u>719,741</u>	<u>784,947</u>
Creditors: amounts falling due within one year	14	(18,387)	(32,934)
Net current assets		<u>701,354</u>	<u>752,013</u>
Total net assets		<u><u>727,801</u></u>	<u><u>804,756</u></u>
Charity funds			
Restricted funds	15	387,846	409,121
Unrestricted funds	15	339,955	395,635
Total funds		<u><u>727,801</u></u>	<u><u>804,756</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

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Angela Mullen
(Convenor)

Date: 22 December 2023

The notes on pages 23 to 40 form part of these financial statements.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in)/ provided by operating activities	18	(17,637)	86,282
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,728)	(12,804)
Net cash used in investing activities		(7,728)	(12,804)
Change in cash and cash equivalents in the year		(25,365)	73,478
Cash and cash equivalents at the beginning of the year		637,861	564,383
Cash and cash equivalents at the end of the year	19	612,496	637,861

The notes on pages 23 to 40 form part of these financial statements

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The charitable company is a company limited by guarantee incorporated in the UK and registered in Scotland (company number SC248467) and is a registered Scottish Charity (charity number SC034247). The registered office is Suite 301, The White Studios, Templeton Business Centre, Templeton Court, Glasgow, G40 1DA. The members of the company are the Trustees named on page 1.

The purpose of the charitable company is to alleviate difficulties faced by people with disabilities in Glasgow in everyday life.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Glasgow Disability Alliance meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees ordinarily review the charity's forecasts and projections to ensure that the charitable company has sufficient resources to enable it to meet its liabilities as they fall due for a period of at least twelve months from the date of signing of the financial statements.

In common with other charitable organisations, GDA depends upon income from its grant givers and other supporters in order to ensure its charitable objectives continue to be achieved.

There has been a steady and consistent stream of income in recent years with a continuation of funding from current commissioners secured for 2023/24, and new projects sought regularly. The charity also has a strong cash balance for its size. The Trustees have considered the current economic and inflationary pressures in their assessment including actions that could be taken if income reduced.

After taking all these factors into account, the Trustees are of the opinion that GDA has and will have adequate financial resources to continue its activities for at least 12 months from when the accounts are approved and hence the accounts are prepared on a going concern basis.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included when they are receivable except where the funding bodies specify that they must be used in future accounting periods or the funding bodies conditions have not been fulfilled, then the income is deferred.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Expenditure

Resources expended are included in the Statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

2.5 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method and on a reducing balance basis.

Depreciation is provided on the following basis:

Office improvements	-	15% reducing balance basis
Computer equipment & fixtures	-	33% straight line basis

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Debtors

Other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 Pensions

The charity operates a defined contribution pension scheme and the contributions are recognised as an expense in the Statement of Financial Activities as they fall due.

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities at the balance sheet date and the amounts reported for revenue and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements.

Depreciation:

The estimates and assumptions made to determine the depreciation charge requires judgements to be made regarding useful lives and residual values. The useful lives and residual values of the charitable company's financial assets are determined by management at the time the asset is acquired and reviewed annually for appropriateness. The lives are based on historical experience with similar assets and in the current year there have been no changes in useful lives noted.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	2,907	2,907	3,816
Other grant income	-	-	1,450
Total 2023	2,907	2,907	5,266
<i>Total 2022</i>	<i>5,266</i>	<i>5,266</i>	

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants	-	1,148,146	1,148,146	1,178,957
<i>Total 2022</i>	41,143	1,137,814	1,178,957	

6. Other incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	-	970	970	9,164
<i>Total 2022</i>	9,164	-	9,164	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Grant and donation funded activities	88,882	1,140,096	1,228,978	1,169,876
<i>Total 2022</i>	74,833	1,095,043	1,169,876	

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Grant and donation funded activities	1,048,740	180,238	1,228,978	1,169,876
<i>Total 2022</i>	936,770	233,106	1,169,876	

Analysis of direct costs

	Grant and donation funded activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	696,502	696,502	573,829
Depreciation	34,024	34,024	34,554
Training, development & consultancy	61,189	61,189	138,890
Marketing & events	49,070	49,070	48,769
Access needs	131,613	131,613	71,682
Volunteer costs	348	348	2,528
Premises & overhead costs	46,815	46,815	41,142
Administration costs	29,179	29,179	23,222
Goods & services	-	-	2,154
Total 2023	1,048,740	1,048,740	936,770
<i>Total 2022</i>	936,770	936,770	

GLASGOW DISABILITY ALLIANCE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Grant and donation funded activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	112,666	112,666	143,310
Recruitment costs	-	-	5,406
Staff training	5,753	5,753	4,276
Premises & overhead costs	20,063	20,063	41,142
Administration costs	9,693	9,693	7,740
Repairs & maintenance	11,387	11,387	10,017
Miscellaneous	1,935	1,935	205
Donations	-	-	296
Governance costs	18,741	18,741	20,714
Total 2023	<u>180,238</u>	<u>180,238</u>	<u>233,106</u>
<i>Total 2022</i>	<u>233,106</u>	<u>233,106</u>	

Governance costs include audit fees and other statutory compliance costs including £7,482 of staff time spent on governance work.

9. Auditor's remuneration

	2023 £	2022 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>9,600</u>	<u>8,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Staff costs

	2023 £	2022 £
Wages and salaries	697,826	623,994
Social security costs	58,355	55,189
Contribution to defined contribution pension schemes	60,469	45,282
	<u>816,650</u>	<u>724,465</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Management	9	9
Administrative (delivery)	5	6
Development and delivery	4	5
Access facilitation (delivery)	7	5
Access facilitation (lifeline)	1	8
Access facilitation (admin)	2	-
	<u>28</u>	<u>33</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	1	-

The charity considers its key management personnel comprise the chief executive officer, the deputy CEO, the finance manager and the officer manager. The total employment benefits including employer pension contributions of the key management personnel were £188,535 (2022 - £184,557).

11. Trustees' remuneration and expenses

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible fixed assets

	Office improvements £	Computer equipment & fixtures £	Total £
Cost or valuation			
At 1 April 2022	78,501	112,198	190,699
Additions	-	7,728	7,728
At 31 March 2023	<u>78,501</u>	<u>119,926</u>	<u>198,427</u>
Depreciation			
At 1 April 2022	74,924	63,032	137,956
Charge for the year	536	33,488	34,024
At 31 March 2023	<u>75,460</u>	<u>96,520</u>	<u>171,980</u>
Net book value			
At 31 March 2023	<u>3,041</u>	<u>23,406</u>	<u>26,447</u>
At 31 March 2022	<u>3,577</u>	<u>49,166</u>	<u>52,743</u>

13. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	106,012	135,547
Prepayments and accrued income	1,233	11,539
	<u>107,245</u>	<u>147,086</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	<u>18,387</u>	<u>32,934</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Capital Fund	52,743	-	(34,024)	7,728	26,447
General funds					
General Funds	342,892	2,907	(54,858)	22,567	313,508
Total Unrestricted funds	395,635	2,907	(88,882)	30,295	339,955
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted funds					
Scottish Government (SG)					
Core Change the Way	54,155	333,330	(368,228)	(1,458)	17,799
SG Future Visions for Social Care	83,527	185,858	(196,756)	(11,270)	61,359
National Lottery Change the Way Covid Uplift	5,050	198,144	(157,327)	(5,000)	40,867
Partnership Working Pollok	15,945	-	(1,368)	(2,567)	12,010
SG National PB Programme	60,174	-	(54,193)	-	5,981
SG Covid 19 Transitional Response	-	6,800	(5,916)	-	884
SG Social Isolation & Loneliness	50,844	139,000	(65,557)	-	124,287
GCC Glasgow Communities Fund	2,457	87,177	(87,634)	(2,000)	-
GCC Rights Now for Disabled Families	-	38,333	(26,143)	-	12,190
National Lottery Awards for All	-	10,000	(4,735)	-	5,265
Bank of Scotland REACH Rights Now	5,441	-	(5,441)	-	-
Health and Social Care Alliance	-	15,000	(14,337)	-	663

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Other Income	-	970	-	-	970
GCC Digi & Employability	75,476	-	(64,605)	(5,000)	5,871
Impact Funding Wellbeing for Longer	3,857	40,000	(40,857)	(3,000)	-
The Robertson Trust	401	40,250	(34,390)	-	6,261
Partnership working	51,794	44,254	(8,690)	-	87,358
Agnes Hunter	-	10,000	(3,919)	-	6,081
	<u>409,121</u>	<u>1,149,116</u>	<u>(1,140,096)</u>	<u>(30,295)</u>	<u>387,846</u>
Total of funds	<u><u>804,756</u></u>	<u><u>1,152,023</u></u>	<u><u>(1,228,978)</u></u>	<u><u>-</u></u>	<u><u>727,801</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Restated balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Capital Fund	74,493	-	(34,554)	12,804	52,743
General Funds	322,386	55,573	(40,279)	5,212	342,892
Total Unrestricted funds	396,879	55,573	(74,833)	18,016	395,635

	<i>Restated balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Restricted funds					
Scottish Government (SG)					
Core Change the Way	62,338	328,663	(335,252)	(1,594)	54,155
SG Future Visions for Social Care	70,576	142,357	(129,253)	(153)	83,527
National Lottery Community Fund Improving Lives	4,390	129,716	(129,056)	-	5,050
Partnership Working Pollok	15,945	-	-	-	15,945
SG National PB Programme	98,500	-	(63,047)	(5,279)	30,174
Impact Funding - Winter Funding	2,583	-	(2,583)	-	-
SG Social Isolation & Loneliness	51,365	197,150	(197,671)	-	50,844
GCC Glasgow Communities Fund	5,576	88,134	(91,253)	-	2,457
GCC Rights Now for Disabled Families	17,840	-	(17,840)	-	-
National Lottery Awards for All	10,000	-	(3,620)	(6,380)	-
Bank of Scotland REACH Rights Now	25,000	-	(19,347)	(212)	5,441
Health and Social Care Alliance	20,253	-	(18,917)	(1,336)	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Restated balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
SG - PB Disabled People	-	30,000	-	-	30,000
GCC Digi & Employability	-	95,000	(16,462)	(3,062)	75,476
Impact Funding Wellbeing for Longer	-	40,000	(36,143)	-	3,857
The Robertson Trust	-	35,000	(34,599)	-	401
DPO Disability Action	-	6,250	-	-	6,250
Partnership working	-	45,544	-	-	45,544
	<u>384,366</u>	<u>1,137,814</u>	<u>(1,095,043)</u>	<u>(18,016)</u>	<u>409,121</u>
Total of funds	<u><u>781,245</u></u>	<u><u>1,193,387</u></u>	<u><u>(1,169,876)</u></u>	<u><u>-</u></u>	<u><u>804,756</u></u>

GLASGOW DISABILITY ALLIANCE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	52,743	-	(34,024)	7,728	26,447
General funds	342,892	2,907	(54,858)	22,567	313,508
Restricted funds	409,121	1,149,116	(1,140,096)	(30,295)	387,846
	<u>804,756</u>	<u>1,152,023</u>	<u>(1,228,978)</u>	<u>-</u>	<u>727,801</u>

Summary of funds - prior year

	<i>Restated balance at 1 April 2021</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 March 2022</i> £
Designated funds	74,493	-	(34,554)	12,804	52,743
General funds	322,386	55,573	(40,279)	5,212	342,892
Restricted funds	384,366	1,137,814	(1,095,043)	(18,016)	409,121
	<u>781,245</u>	<u>1,193,387</u>	<u>(1,169,876)</u>	<u>-</u>	<u>804,756</u>

GLASGOW DISABILITY ALLIANCE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Summary of funds (continued)

Restricted funds

National Lottery Community Fund - Contribution towards GDA learning and capacity building programmes including staffing and overheads. Covid Uplift contributed to a Digital Coach to support and connect people online.

Scottish Government: "Supercharging Equality and Human Rights – Equality Budget Funding" contribution towards GDA Core Costs including staffing and overheads to enable 1) GDA holistic and accessible support to individuals; 2) GDA strategic partner role, providing lived experience evidence and insights to shape policies, services and decisions.

Scottish Government Social Isolation Fund - Contribution to key supports, programmes and services supporting disabled people to combat social isolation, loneliness and poverty.

Scottish Government: "Future Visions for Social Care" - Research project combining support for disabled people to find pathways to independent living, alongside a Social Care Expert Group that seeks to influence social care and National Care Service policy at local and national levels. Collaborative research shares findings to inform direction of social care in Scotland.

Scottish Government: Community Choices National Participatory Budgeting Programme - To strengthen and deepen deliberative democracy, support high quality decision-making with public funds and rebalance power in Glasgow and Scotland.

Glasgow City Council Glasgow Community Fund - "Improving Lives: Connecting Empowerment and Resilience" contribution towards capacity building and support programme including digital connections which improve wellbeing, connections and resilience.

Glasgow City Council Digital Employability Project - Supporting disabled people and providing digital equipment, employability advice, training and interventions.

Glasgow HSCP Wellbeing for Longer in Glasgow Fund - CLICK: 'Connections, Learning, Inclusion, Confidence, Keeping well' project supporting disabled people in Glasgow through telephone, online and in person Wellbeing programmes and peer support opportunities.

GCC Rights Now for Disabled Families - Addressing poverty experienced by families in Glasgow with a disabled person in the household through provision of targeted support in the form of a fully accessible income maximisation service.

National Lottery Community Fund Awards for All and Agnes Hunter - Contribution to GDA Purple Poncho Players drama troupe depicting real life experiences of disabled people through drama, poetry and song.

Health & Social Care Alliance Self Management Fund - Contribution to delivery of telephone, online, hybrid and in-person holistic wellbeing support.

Robertson Trust "Rights Now" - Contributes to salary costs of WRO to address poverty of disabled people and to maximise their income through accessible welfare advice, information and representation.

Other partnership working - Funds generated in the form of partnership contributions towards and across a range of areas and activities.

GLASGOW DISABILITY ALLIANCE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Summary of funds (continued)

Unrestricted funds

The unrestricted funds comprise one general fund and one designated fund.

The general fund contains funds that can be used by the charity as they see fit to meet their objectives. They also allow a planned and managed closure of the charity in the very unlikely event that this should be necessary. The reserve is sufficient to cover foreseeable costs including meeting statutory obligations to employees, paying creditors and paying any amount outstanding on the premises' lease.

The designated fund represents the restricted funding which has been spent on fixed assets and when the restrictions have been satisfied, they are transferred to the capital fund which will be released over a number of years through the depreciation charge.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	26,447	-	26,447
Current assets	324,308	395,433	719,741
Creditors due within one year	(10,800)	(7,587)	(18,387)
Total	339,955	387,846	727,801

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	52,743	-	52,743
Current assets	360,574	424,373	784,947
Creditors due within one year	(17,682)	(15,252)	(32,934)
Total	395,635	409,121	804,756

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/ income for the year (as per Statement of Financial Activities)	(76,955)	23,511
Adjustments for:		
Depreciation charges	34,024	34,554
Decrease in debtors	39,841	10,031
(Decrease)/ increase in creditors	(14,547)	18,186
Net cash (used in)/provided by operating activities	(17,637)	86,282

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank	610,676	634,150
Cash in hand	1,820	3,711
Total cash and cash equivalents	612,496	637,861

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	637,861	(25,365)	612,496

21. Related party transactions

There were no related party transactions in the year other than those disclosed in note 10.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	<u>7,867</u>	<u>7,867</u>