

Company Registration No. SC375261 (Scotland)

NORTH AYRSHIRE FORUM ON DISABILITY
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

Scottish Charity No. : SC025362

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NORTH AYRSHIRE FORUM ON DISABILITY

COMPANY INFORMATION

Directors	Listed on Directors' Report
Company number	SC375261
Charity number	SC025362
Principal Address	33 Glasgow Street Ardrossan KA22 8EP
Independent Examiner	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
Bankers	Bank of Scotland 57 Dockhead Street Saltcoats KA21 5EY

NORTH AYRSHIRE FORUM ON DISABILITY

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NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

The directors present their report and independently examined financial statements for the year ended 31 March 2012. The Board considers that the following report on pages I – VI represents the Directors' report required by the Companies Act 2006 and also the Trustees' report required by applicable Scottish charities legislation and the Statement of Recommended Practice – Accounting By Charities issued in March 2005.

Legal and Administrative Information

Company Information

The Scottish Charity reference, company contact information and other administrative details are shown on the foregoing company information schedule.

Constitution

The company is limited by guarantee and is a registered Scottish charity. A copy of the company's Memorandum and Articles of Association, which deal with the appointment and termination of directors, restrictions imposed on the company and powers of investment, among other matters, is available from the directors at the registered office.

Directors

The following Directors served throughout the financial year :

Elizabeth Martin (Chairperson)
Jean Gilbert (Vice Chairperson)
Janet Walker (Secretary)
Linda Collins (Treasurer)

Only the Directors noted above are considered to be Trustees of the charity. There have been no changes in Directors since the year-end.

Independent Examiner

Ken McCracken B.Acc, C.A., of JRD LLP, stands for reappointment as Independent Examiner of the financial statements at the company's forthcoming AGM.

Structure, Governance and Management

Recruitment and Appointment of Directors/Office Bearers

Directors are appointed in accordance with the company's Articles of Association:

- the Directors may at any time appoint a member of the company.
- the members at an AGM may elect any member.

This is subject to a maximum of four Directors and any elected/appointed person must be a full member of the company prior to becoming a Director.

The Directors shall elect from among themselves a Chair, Vice-Chair and a Treasurer and any such other office bearers they consider appropriate (currently a Secretary and a Minute Secretary). All office bearers stand down at the conclusion of each AGM but shall then be eligible for re-election.

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

Induction and Training of Directors

As Directors are drawn from members of NAFOD, background knowledge of the work of the charity is already familiar to everyone. Any new trustee will be expected to attend an induction session and the following issues will be explained and discussed:

- the memorandum and articles
- relevant legislation that applies to the work of the charity
- aims and objectives of the organisation
- accounts/budgeting procedures
- policies and procedures
- details of any Conflicts of Interest requirements;
- details of the Committee and staff structures and reporting processes

Directors also regularly have the opportunity to access relevant training applicable to their role within the charity and to keep updated on recent legislation etc.

Organisational Structure

The Directors are responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Directors are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

There are currently six full-time and one part-time member of staff, to fulfil the day-to-day responsibilities on behalf of the Directors, with a view to recruiting further staff as required e.g. during the year the maximum number of employees was eleven.

The company incorporates two main functions:

- the "Access Ability" project
- "NAFOD"

NAFOD serves as an 'umbrella' group for the Three Towns Forum, the Garnock Valley Forum and other organisations/individuals who have common aims and objectives. NAFOD meets monthly and maintains a separate bank account and accounting records, although these form part of the charitable company's financial statements.

Related Parties

There were no transactions during the year between the charity and a related party of any Director. Expenses paid to Directors are disclosed at note 3 to the financial statements.

Risk Assessment

The Directors have considered the major risks to which the charity is exposed and have taken steps to mitigate those risks. The key risk facing the charity continues to focus on the source and levels of funding available to the organisation. The policy has been to reserve funds over a period through voluntary services being provided by staff in their own time. This continues to allow the main on-costs of the project to be provided, whilst seeking additional service level agreements for provision of designated services. However, the long-term sustainability of the project is still seen to be the primary risk.

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

Objectives and Activities

Objectives

The principal activity of the organisation continues to be the encouragement of disabled people to achieve equality and liberty through challenging discrimination and working in partnership within the community to address discrimination. We also aim to address social isolation and increase independence and self-esteem through the services that we offer to people with disabilities and their carers/representatives.

Aims

Access Ability, under the management of NAFOD aim to work with disabled people to:

- reduce isolation
- increase social integration
- reduce dependency
- improve integration
- increase self confidence
- increase educational attainment
- increase community identity

Objectives for the Year

The key objective was to identify alternative sources of funding for service provision that we can provide for the main Access Ability project and associated services, while maintaining and developing existing service levels.

Strategies

The key strategy in recent years has been the sustainability of the main Access Ability project through funding applications, service development and continued high service levels.

Significant Activities

The Access Ability Project offers the following services:

- One stop shop for information, support, advice & advocacy to all disabled people and their carers
- Wheelchair hire service
- Radar keys
- Disability Awareness Training
- Disability Health Checks
- Support Service – Housing Support/Care at Home
- DAWN – Disabled Women's Network
- Callcare 365
- Suicide Awareness Sessions
- Partnership working with statutory and voluntary agencies
- Support to small groups/organisations

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

Achievements and Performance

Our organisation continues to strive to maintain the ethos of our aims and objectives and will always endeavour to improve the lives of people with disabilities through our various services and Project Base.

For the year ended March 2012, Access Ability staff continued to deal with in excess of 5,000 service users, providing people with much needed information, advocacy, support or services. These numbers have remained consistent over the last few years and again demonstrate the need for our unique service within North Ayrshire.

We continue to be challenged in being able to sustain and develop the many services that we provide, especially due to the current economic situation and the financial restraints that face everyone in today's climate. We can proudly say though, that despite the lack of adequate funding and sufficient staffing levels, we continue to deliver a very high standard of service to the client group that we work for and will always ensure that we remain person-centred throughout.

We remain an Authorised Service Provider with North Ayrshire Council and our registration with SCSWIS (Care Inspectorate) ensures that the organisation will continue to fulfil all its legislative and regulatory obligations through the stringent processes that are in place. Due to the re-registration of our service, as a consequence of changing to a company Ltd by guarantee, the Care Inspectorate carried out a comprehensive inspection in July 2011. This was to allow us to have recognition and validation of our service recorded, as previous good reports were wiped from the records once we became a company. In July 2011, we were inspected across three quality themes (incorporating 6 statements within) and received four top grades of 6 and two at 5, which we were delighted with.

The supporting people/care at home service that we provide continues to be very busy and we are fortunate in that it has always run at full capacity (and over). We have built up excellent relationships with the social services teams and care managers, who also review our service regularly with their clients and have received very positive feedback through this too. We need to look at the issue of development in some depth this year to decide what direction we want to proceed with in relation to this service.

The Callcare 365 service is still available and we have been able to offer this on a private basis, which families and carers have found useful (especially to cover periods such as holidays/respite etc). Social Services can still refer individual clients to us as well, so this will be marketed and highlighted to their teams in the next year. The development of this very worthwhile service is still being explored, to find new avenues to fund and expand it.

DAWN continues to be popular with the women who enjoy attending this group and again has much potential for development. This is another area that we are currently looking at funding streams for.

We continue to offer Disability Awareness Training and North Ayrshire Council still access this as and when required through their personnel section, as well as Community Learning and Development.

The Happy Friends Social Group have had another successful year and this Committee have worked tirelessly with fundraising and organising to provide outings and events for the NAFOD members and these have been enjoyed and supported well by all.

We remain very much part of meetings and projects through Choose Life in Ayrshire and are keen to maintain this link. We have gained valuable expertise in this field and eager to ensure that this very difficult subject is kept high on the agenda.

We continue to work well in partnership with other like-minded organisations in North Ayrshire as we understand the necessity to continue this framework of joint working for future developments, especially in light of national budget restrictions across all sectors for the foreseeable future. We are part of the Business Forum, which has been set up for members to support each other in local enterprise and encourage growth and sustainability in the area.

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

Achievements and Performance (continued)

Many of our members continue to offer various other groups and organisations their time and expertise by serving on different committees, which they do so in the hope of continuing to highlight issues facing people with disabilities and to improve services in the future.

NAFOD/Access Ability will continue to be user led in all aspects of development and will ensure that members remain proactive in decision making processes. We value the importance of the role everyone plays in this and hope that the future provides us with opportunities to move forward. We continue to value the need for ongoing evaluation and consultation with all our service users and NAFOD members play a proactive part in identifying and setting priorities for the future of the Project.

Financial Review

Reserves policy

A designated fund was previously established to enable the charity's main Access Ability project to be sustained while new funding was sourced. The balance carried forward at 31 March 2012 is £32,668 (2011: £75,341). This fund arises mainly from transfers out of restricted funds not spent but where the activity has been satisfactorily carried out with no recourse to the funders involved. The general fund arises from self-generated activities and the balance of this fund at 31 March 2012 was £48,386 (2011: £44,186) and this represents approximately three month's running costs at current staffing/overhead levels. No formal reserves policy currently exists as total unrestricted funds represent less than a year's running costs. The Directors are currently negotiating with potential funders for sustainability of the charity services for the longer term.

Principal Funding Sources

The company's principal funder is North Ayrshire Council.

Review of Financial Year

The excess of expenditure over income for the year was £55,902 (2011: excess income over expenditure £137,431). An analysis of the statement of financial activities is included at note 11 to the financial statements. This details the restricted and unrestricted funds and related income sources.

Investment Policy and Objectives

This is not considered by the Trustees to be applicable at present.

Future Plans

Management and staff will continue to deliver and develop sustainable services for the benefit of people with disabilities throughout North Ayrshire.

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2012

Statement of Directors'/Trustees' Responsibilities

The trustees (who are also directors of North Ayrshire Forum on Disability 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, 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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. 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.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on 16 August, 2012 and signed on their behalf by:



**Elizabeth Martin
Chairperson**

NORTH AYRSHIRE FORUM ON DISABILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH AYRSHIRE FORUM ON DISABILITY

I report on the accounts of the charity for the year ended 31 March 2012, which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

16 August, 2012

NORTH AYRSHIRE FORUM ON DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2012 £	Total Funds 2011 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	-	776	500	1,276	33,651
Investment income	-	26	-	26	173
Income from charitable activities	109,386	3,398	-	112,784	50,000
Other incoming resources	-	11,000	-	11,000	193,741
Total Incoming Resources	109,386	15,200	500	125,086	277,565
Resources Expended					
Costs of generating funds	12,379	-	6,762	19,141	22,027
Charitable activities	111,870	-	37,495	149,365	116,612
Governance costs	-	-	1,482	1,482	1,495
Other resources expended	-	11,000	-	11,000	-
Total Resources Expended	124,249	11,000	45,739	180,988	140,134
Net Incoming/(Outgoing) Resources Before Transfers	(14,863)	4,200	(45,239)	(55,902)	137,431
Transfers					
Gross transfers between funds	(376)	-	376	-	-
Net Movement In Funds	(15,239)	4,200	(44,863)	(55,902)	137,431
Reconciliation of funds					
Total funds brought forward	15,239	44,186	78,006	137,431	-
Total Funds Carried Forward	-	48,386	33,143	81,529	137,431

An analysis of Incoming Resources and Resources Expended is included at Note 11 to the financial statements.

Resources expended are allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (d) to the financial statements.

BALANCE SHEET
AS AT 31 MARCH 2012

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		475		2,665
Current assets					
Debtors and prepayments	6	9,991		4,624	
Cash at bank and in hand	7	72,263		143,973	
		<u>82,254</u>		<u>148,597</u>	
Creditors: amounts falling due within one year	8	<u>(1,200)</u>		<u>(13,831)</u>	
Net current assets			<u>81,054</u>		<u>134,766</u>
Total Net Assets			<u><u>81,529</u></u>		<u><u>137,431</u></u>
Funds of the charity					
Restricted income funds	10/12		-		15,239
Unrestricted income funds:					
General fund	10/12	48,386		44,186	
Designated fund	10/12	<u>33,143</u>		<u>78,006</u>	
Total unrestricted funds			<u>81,529</u>		<u>122,192</u>
Total charity funds			<u><u>81,529</u></u>		<u><u>137,431</u></u>

In preparing these financial statements:

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements were approved by the trustees on 16 August, 2012 and signed on their behalf by:

Janet Walker
Secretary

J Walker

Linda Collins
Treasurer

L. Collins

NORTH AYRSHIRE FORUM ON DISABILITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2012

		2012		2011	
	Notes	£	£	£	£
Income					
Grants and contributions	11	109,986		82,679	
Donations		600		235	
Funds transferred from former unincorporated body:					
- Donated assets	5/12	-		5,528	
- Other net funds	12	-		188,213	
Recharges to Fullarton Community Health Service	6	11,000		-	
Income from activities		3,398		631	
Forum income		76		106	
Bank interest		26		173	
			125,086		277,565
Expenditure					
Staff costs	2	122,377		86,502	
Training		1,408		6,136	
Rent and rates		5,814		6,013	
Insurance		3,766		3,245	
Heat and light		1,575		1,396	
Cleaning expenses		79		171	
Repairs and maintenance		1,960		1,258	
Postage, printing, stationery & advertising		1,606		1,262	
Telephone		1,979		2,088	
Computer running costs		821		550	
Hire of equipment		304		92	
Travelling expenses	3	21,238		11,147	
Accountancy and Independent Examiner's Fees		1,200		1,200	
Disclosure Scotland		364		-	
Subscriptions and donations		1,611		1,737	
General expenses		976		1,806	
Bank interest and charges		5		37	
Grant repayable		-		12,631	
Bad debt provision	6	11,000		-	
Depreciation	5	2,905		2,863	
			180,988		140,134
Excess (Expenditure)/Income for Year			(55,902)		137,431

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012**

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008), the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities Accounts (Scotland) Regulations 2006.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies (continued)

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time pro-rata.

(e) Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Minor additions costing below £250 are not capitalised.

- Computer & office equipment over 3 years on a straight line basis

2 Staff costs and numbers

	2012	2011
	£	£
Salaries and wages	113,952	85,047
Social security costs	8,425	1,455
	<u>122,377</u>	<u>86,502</u>

The number of employees during the year was 11 on a head-count basis (2011: 5).

3 Trustee Remuneration and Related Party Transactions

Trustees are not remunerated but are entitled to reimbursement of expenses. Travel expenses totalling £282 were paid during the year to 4 trustees (2011: £295 paid to 4 trustees).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

4 Taxation

The company is a registered Scottish charity and no corporation tax liability arises. The company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

5 Tangible fixed assets

	Computer & Office Equipment £
Cost	
At 1 April 2011	5,528
Additions	715
At 31 March 2012	<u>6,243</u>
Depreciation	
At 1 April 2011	
Charge for the year	2,863
At 31 March 2011	<u>2,905</u>
	<u>5,768</u>
Net book value	
At 31 March 2012	<u>475</u>
Net book value	
At 31 March 2011	<u>2,665</u>

6 Debtors and prepayments

	2012 £	2011 £
Debtor - NAC Supporting People	7,455	-
Debtor - Fullarton Community Health Service	11,000	-
Bad debt provision	(11,000)	-
PAYE overpayment	-	2,110
Prepaid charges	2,536	2,514
	<u>9,991</u>	<u>4,624</u>

The 2011 accounts did not reflect income in relation to work done during the year on the Callcare 365 initiative, carried out in partnership with Fullarton Community Health Service, at an agreed value of £11,000. The directors had originally agreed to defer invoicing this work to Fullarton Community Health Service (who were the lead partner and obtained the full funding from North Ayrshire Council) from September 2011. However, an invoice for the full amount was raised during November 2011 and, as this balance remains outstanding due to apparent solvency issues with Fullarton Community Health Service, a bad debt provision has been made.

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

7 Bank and cash balances

	2012	2011
	£	£
Main Projects bank balances	70,998	143,045
Main Projects cash balance	150	150
Forum bank balance	818	531
Forum cash balance	297	247
	72,263	143,973

8 Creditors : amounts falling due within one year

	2012	2011
	£	£
Grant repayable	-	12,631
Accrued charges	1,200	1,200
	1,200	13,831

9 Lease Commitments

The lease in respect of the company's main premises at Glasgow Street, Ardrossan is committed to March 2013. The current annual rental is £5,250.

10 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds £
Fixed Assets	-	-	475	475
Current Assets	-	49,586	32,668	82,254
Current Liabilities	-	(1,200)	-	(1,200)
Net Assets	-	48,386	33,143	81,529

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012

11 Analysis of Statement of Financial Activities

	Housing Support/Care at Home	Group Development	Awareness	Suicide	Restricted Funds	Total Restricted Funds	Unrestricted General Funds	Unrestricted Designated Capital Fund	Unrestricted Designated Access Ability Fund	Total Unrestricted Funds	Total Funds	2012	2011
	£	£	£	£	£	£	£	£	£	£	£	£	£
Incoming Resources													
Incoming resources from generated funds:													
<i>Voluntary income</i>													
Donations	-	-	-	-	-	-	100	-	500	600	600	600	235
North Ayrshire Council - Forum	-	-	-	-	-	-	600	-	-	600	600	600	1,000
Choose Life	-	-	-	-	-	-	-	-	-	-	-	-	2,500
Fullarton Community Health House - Calcare 365	-	-	-	-	-	-	-	-	-	-	-	-	29,810
Forum income	-	-	-	-	-	-	76	-	-	76	76	76	106
	-	-	-	-	-	-	776	-	500	1,276	1,276	1,276	33,651
<i>Investment income</i>													
Bank interest	-	-	-	-	-	-	26	-	-	26	26	26	173
	-	-	-	-	-	-	26	-	-	26	26	26	173
<i>Income from charitable activities</i>													
NAC - Supporting People	109,386	-	-	-	109,386	109,386	-	-	-	-	109,386	109,386	49,369
Disability Awareness training	-	-	-	-	-	-	2,130	-	-	2,130	2,130	2,130	-
Suicide Awareness training	-	-	-	-	-	-	225	-	-	225	225	225	-
Other activities	-	-	-	-	-	-	1,043	-	-	1,043	1,043	1,043	631
	109,386	-	-	-	109,386	109,386	3,398	-	-	3,398	112,784	112,784	50,000
Other incoming resources													
Sundry income	-	-	-	-	-	-	11,000	-	-	11,000	11,000	11,000	-
Funds transferred from former unincorporated body	-	-	-	-	-	-	-	-	-	-	-	-	193,741
	-	-	-	-	-	-	11,000	-	-	11,000	11,000	11,000	193,741
Total Incoming Resources	109,386	-	-	-	109,386	109,386	15,200	-	500	15,700	125,086	125,086	277,565
Resources Expended													
Cost of generating funds:													
Costs of generating grant income from charitable activities	6,434	5,945	-	-	12,379	12,379	-	320	6,442	6,762	19,141	19,141	22,027
Charitable activities:													
Grants repayable	91,572	5,945	-	-	97,517	97,517	-	-	-	-	-	-	12,631
Charitable expenditure	11,380	2,973	-	-	14,353	14,353	-	2,265	30,442	32,707	130,224	130,224	82,351
Support costs	102,952	8,918	-	-	111,870	111,870	-	2,585	34,910	4,788	19,141	19,141	21,630
	-	-	-	-	-	-	-	-	-	-	-	-	116,612
	-	-	-	-	-	-	-	-	1,482	1,482	1,482	1,482	1,495
Governance costs													
Other resources expended	-	-	-	-	-	-	11,000	-	-	11,000	11,000	11,000	-
Total Resources Expended	109,386	14,863	-	-	124,249	124,249	11,000	2,905	42,834	56,739	180,989	180,989	140,134
Net Incoming/(Outgoing) Resources Before Transfers	-	(14,863)	-	-	(14,863)	(14,863)	4,200	(2,905)	(42,334)	(41,039)	(55,902)	(55,902)	137,431
Transfers													
Gross transfers between funds	-	-	-	(376)	(376)	(376)	-	715	(339)	376	-	-	-
Net Movement In Funds	-	(14,863)	-	(376)	(15,239)	(15,239)	4,200	(2,190)	(42,673)	(40,663)	(55,902)	(55,902)	137,431
Reconciliation of funds													
Total funds brought forward	-	14,863	376	376	15,239	15,239	44,186	2,665	75,341	122,192	137,431	137,431	-
Total Funds Carried Forward	-	-	-	-	-	-	48,386	475	32,668	81,529	81,529	81,529	137,431

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2012

12 Analysis of Resources Expended

	Costs of Generating Funds £	Charitable Expenditure £	Support Costs £	Governance Costs £	Total 2012 £	Total 2011 £
Restricted Funds						
Staff costs	10,120	81,502	12,094	-	103,716	77,319
Training	-	-	-	-	-	49
Hire of equipment	-	210	-	-	210	-
Telephone	-	-	-	-	-	507
Travelling expenses	2,259	15,405	2,259	-	19,923	9,465
Disclosure Scotland	-	364	-	-	364	-
General expenses	-	36	-	-	36	51
Grant repayable	-	-	-	-	-	12,631
	<u>12,379</u>	<u>97,517</u>	<u>14,353</u>	<u>-</u>	<u>124,249</u>	<u>100,022</u>
Unrestricted Funds						
Staff costs	6,328	7,979	4,354	-	18,661	9,183
Training	-	1,408	-	-	1,408	6,087
Rent and rates	-	5,814	-	-	5,814	6,013
Insurance	-	3,766	-	-	3,766	3,245
Heat and light	-	1,575	-	-	1,575	1,396
Cleaning expenses	-	79	-	-	79	171
Repairs and maintenance	-	1,960	-	-	1,960	1,258
Postage, printing, stationery & advertising	-	1,606	-	-	1,606	1,262
Telephone	-	1,979	-	-	1,979	1,581
Computer running costs	-	821	-	-	821	550
Hire of equipment	-	94	-	-	94	92
Travelling expenses	114	805	114	282	1,315	1,682
Accountancy and Independent Examiner's Fees	-	-	-	1,200	1,200	1,200
Subscriptions and donations	-	1,611	-	-	1,611	1,737
General expenses	-	940	-	-	940	1,755
Bank interest and charges	-	5	-	-	5	37
Depreciation	320	2,265	320	-	2,905	2,863
	<u>6,762</u>	<u>32,707</u>	<u>4,788</u>	<u>1,482</u>	<u>45,739</u>	<u>40,112</u>
Total Resources Expended	<u>19,141</u>	<u>130,224</u>	<u>19,141</u>	<u>1,482</u>	<u>169,988</u>	<u>140,134</u>