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Company Registration No. SC375261 (Scotland)

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

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	6 Wheatley Road Saltcoats KA21 6ES
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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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 2015).

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/Trustees

The current Executive Committee comprises:

Elizabeth Martin	(Chairperson)
Jean Gilbert	(Vice Chairperson)
Georgina McKee	(Secretary)
Linda Collins	(Treasurer)

Only the Executive Committee members noted above are considered to be Trustees of the charity. Trustees are also Directors of the company with the following changes taking place during the year:

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.

Independent Examiner

Ken McCracken B.Acc, C.A., of JRD LLP, was reappointed as Independent Examiner of the financial statements at the company's recent 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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

Induction and Training of Trustees

As Trustees 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

Trustees 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 five 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 charity operates a hierarchical management structure in line with Board policy requirements. The key management personnel during the year were:

Development Manager	Anne Armstrong
Support Manager	Elizabeth Cooke

The company incorporates two main functions:

- the "Access Ability" project
- "NAFOD"

NAFOD serves as an 'umbrella' group for the local forums 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.

Pay Policy for Senior Staff

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

Risk Management

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. Policies and procedures, combined with relative insurance cover are used to protect the charity from operational risks.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

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 Period

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
- Development of DAWN – Disabled Women's Network
- Development of Callcare 365
- Suicide Awareness Sessions
- Social interaction activities , to avoid social exclusion and isolation
- Partnership working with statutory and voluntary agencies
- User led interest groups
- Support to small groups/organisations

Achievements and Performance

NAFOD's principles continue to focus around the empowerment and independence for all people living with varying disabilities and long term health conditions in North Ayrshire. We aim to achieve this through the various services and information that we provide at our project base and outreach to people in their own homes.

For the year ended 31 March 2017, Access Ability staff continued to assist and support individuals in North Ayrshire with varying disabilities, carers and also organisations, by providing support and access to our services and information on other organisations that may be able to assist in any way

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

Achievements and Performance (continued)

Our various group activities continue to be popular and well attended. We ensure that all activities and development opportunities are very much led by the people we support, to ensure that we maintain our ethos of being a valued and meaningful user led organisation. We have been fortunate again to secure some much valued funding for this purpose and this continues to prove beneficial to the recipients, with clear evidence of increased personal confidence and wellbeing through less social isolation. Further groups and activities will continue to be developed over the coming year, both for Nafod members through the Happy Friends Social Group and also for housing support service users

Like most voluntary organisations, 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 current 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 and never losing sight of individual need.

We remain an Authorised Service Provider with North Ayrshire Council and the registration and inspection process through the Care Inspectorate ensures that the organisation will continue to fulfil all its legislative and regulatory obligations through the stringent processes that are in place. Our support services continue to thrive and demand for the services far outweighs our current ability to meet this. In relation to this aspect of the organisation we will continue to gauge opinions of Management, staff and service users in relation to the area of growth and to what extent everyone would be comfortable with. We are proud of our reputation for delivering a personal, friendly, but highly rated standard of care to people with varying levels of support requirements, so it is vital that we ensure that this is maintained in the event of service development. We continue to have an excellent relationship with Social Work Teams (particularly Mental Health Team) and the NHS Community Mental Health service and meet with representatives of these departments regularly.

We are now into the third year of Big Lottery Funding and are fully committed to developing the initiatives to enhance and grow the organisation, to benefit the people we provide a service to. We will continue to source any additional funding opportunities for specific pieces of work, ensuring that they always meet with the ethos of our Project and provide a positive experience for people in North Ayrshire and allow them to maintain or improve their quality of life in the local community.

We remain committed in offering the opportunity for providing Disability Awareness Training and Suicide Talks, despite lack of demand for these sessions from outside agencies. The staff trainers will however be more than happy to provide this training as required and still carry this out with our own staff team to ensure the ethos of the subject is cascaded across our own workforce.

We continue to maintain positive contacts 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 also play a part in various groups and meetings, representing both the people we provide services to, as well as the organisation as a whole.

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 and Going Concern

Total unrestricted funds at 31 March 2017 were £32,876 (2016: £30,796). The Trustees previously established a contingency reserve and the balance brought forward at 1 April 2016 was £65,000 which was approximately 3 months running costs. As it is acceptable within the sector to hold up to 6 months running costs in reserve and, given that core funding is due to cease in the short term, a further £35,000 has been transferred to the contingency fund at 31 March 2017.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

Principal Funding Sources

- NAC Supporting People (Housing)
- NAC referrals (Social Work Depts)
- Big Lottery
- People's Health Trust
- Integrated Care Fund (Ideas and Innovation Fund)
- Wheelchair Hire/ Radar Key

Review of Financial Year

The excess of income over expenditure for the year was £27,510 (2016: £52,351). An analysis of the statement of financial activities is included at note 12 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.

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 (as amended). 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 Board on 20 December, 2017 and signed on its behalf by:


Georgina McKee
Director/Secretary

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 2017, which are set out on pages 2 to 9.

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 (as amended). 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**

20 December, 2017

NORTH AYRSHIRE FORUM ON DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2017

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
Income					
Donations & legacies	-	4,458	-	4,458	3,632
Charitable activities	236,088	637	-	236,725	233,279
Investments	-	-	-	-	-
Total Income	236,088	5,095	-	241,183	236,911
Expenditure					
Raising funds	1,096	216	-	1,312	15,747
Charitable activities	207,291	4,324	746	212,361	168,813
Other	-	-	-	-	-
Total Expenditure	208,387	4,540	746	213,673	184,560
Net Income/(Expenditure)	27,701	555	(746)	27,510	52,351
Transfers between funds	(38,091)	1,525	36,566	-	-
Net movement in funds	(10,390)	2,080	35,820	27,510	52,351
Reconciliation of funds					
Total funds brought forward	16,997	30,796	66,567	114,360	62,009
Total funds carried forward	6,607	32,876	102,387	141,870	114,360

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

All income and expenditure derive from continuing activities.

An analysis of Income and Expenditure is included at Note 12 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (e) to the financial statements.

NORTH AYRSHIRE FORUM ON DISABILITY

BALANCE SHEET AS AT 31 MARCH 2017

Company Registration No.: SC375261 (Scotland)

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	5	2,387	1,567
Current assets			
Debtors and prepayments	6	15,912	14,732
Cash at bank and in hand	7	124,411	98,901
		<u>140,323</u>	<u>113,633</u>
Creditors: amounts falling due within one year	8	<u>(840)</u>	<u>(840)</u>
Net current assets		<u>139,483</u>	<u>112,793</u>
Total Net Assets		<u>141,870</u>	<u>114,360</u>
Funds of the charity			
Restricted income funds	11/12	6,607	16,997
Unrestricted income funds:			
General fund	11/12	32,876	30,796
Designated fund	11/12	<u>102,387</u>	<u>66,567</u>
Total unrestricted funds		<u>135,263</u>	<u>97,363</u>
Total charity funds		<u>141,870</u>	<u>114,360</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.

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

The financial statements were approved by the Board on 20 December, 2017
and signed on its behalf by:

Georgina McKee

Georgina McKee
Director/Secretary

NORTH AYRSHIRE FORUM ON DISABILITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2017		2016	
		£	£	£	£
Income					
Donations & legacies	12	4,458		3,632	
Charitable activities	12	<u>236,725</u>		<u>233,279</u>	
			241,183		236,911
Expenditure					
Staff costs	2	169,852		145,942	
Training		4,076		431	
Rent and rates	9	5,400		5,400	
Insurance		4,039		4,051	
Heat and light		1,372		3,024	
Cleaning expenses		174		144	
Repairs and maintenance		1,132		472	
Postage, printing, stationery & advertising		2,998		1,852	
Telephone		1,227		909	
Computer running costs		1,016		438	
Hire of equipment		94		94	
Travelling expenses	3	15,717		14,210	
Accountancy and Independent Examiner's Fees		840		840	
Consultancy fees		-		80	
Legal and professional fees		72		60	
Care commission fees		1,251		1,251	
Subscriptions		460		340	
Materials for craft group work		1,699		1,056	
General expenses		1,508		3,830	
Depreciation	5	<u>746</u>		<u>136</u>	
			213,673		184,560
Excess Income/(Expenditure) for Year			<u><u>27,510</u></u>		<u><u>52,351</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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 in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). North Ayrshire Forum on Disability 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 note(s).

(b) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The charity is no longer as reliant on external grant funding and there are more than sufficient unrestricted funds (refer to Directors Report), in conjunction with known grant funding, to enable activities to continue for at least another 12 months.

(c) 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 Board for particular purposes.

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

(d) Income

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

Income from donations & legacies is received by way of grants, donations and gifts and is included in full in

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 received.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017**

1 Accounting policies (continued)

(e) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the auditor's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at note 11, governance costs now form part of charitable expenditure (page 3) under the current SORP.

(f) Fixed assets

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

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life.

- Fixtures and fittings	3 years on a straight line basis
- Computer and office equipment	4 years on a straight line basis

(g) Leasing commitments

Rentals paid under operating leases are charged to the Income and Expenditure account on a straight line basis over the period of the lease.

(h) Pension costs and other post-retirement benefits

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are charged to the Income and Expenditure account in the year they are payable.

(i) Other basic 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.

(j) Debtors

Short term debtors are measured at transaction price, less any impairment.

(k) Deferred income

Deferred income relates to receipt in advance of a grant for expenditure that must take place in a future accounting period.

(l) Stationery costs

Stationery costs are expensed when purchased with no stock adjustment made in the accounts.

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

2 Staff costs and numbers	2017	2016
	£	£
Salaries and wages	159,458	137,749
Social security costs	10,128	8,193
Staff pension (note 10)	266	-
	169,852	145,942

The number of employees during the year was 11 on a head-count basis (2016: 11).

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £59,979 (2016: £58,171).

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

3 Trustee Remuneration and Related Party Transactions

Trustees are not remunerated but are entitled to reimbursement of expenses. Travel expenses totalling £140 were paid during the year to 4 trustees (2016: £178 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.

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

	Fixtures & Fittings	Computer & Office Equipment	Total
	£	£	£
Cost			
At 1 April 2016	195	7,751	7,946
Additions	604	962	1,566
At 31 March 2017	799	8,713	9,512
Depreciation			
At 1 April 2016	195	6,184	6,379
Charge for the year	135	611	746
At 31 March 2017	330	6,795	7,125
Net book value			
At 31 March 2017	469	1,918	2,387
Net book value			
At 31 March 2016	-	1,567	1,567

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

6 Debtors and prepayments	2017	2016
	£	£
Debtor - NAC Supporting People	12,179	11,023
Debtor - Fullarton Community Health Service	11,000	11,000
Other debtor - client account	150	-
Bad debt provision	(11,000)	(11,000)
Prepaid charges	3,583	3,709
	15,912	14,732

7 Bank and cash balances	2017	2016
	£	£
Main Projects bank balances	123,293	98,420
Main Projects cash balance	150	150
Forum bank balance	618	18
Forum cash balance	350	313
	124,411	98,901

8 Creditors : amounts falling due within one year	2017	2016
	£	£
Accrued charges	840	840
	840	840

9 Lease Commitments

During the previous financial year, the charitable company relocated to premises at Wheatley Road, Saltcoats at a monthly rental of £450. The related lease has still to be formalised.

10 Pension commitments

The charity's staging date for auto-enrolment (workplace pensions legislation) was 1 July 2016 and currently operates a qualifying scheme in respect of eligible employees who choose not to opt out of the scheme. The charity had fulfilled its pensions obligations by 1 July 2016.

11 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total Funds
	£	£	£	£
Fixed Assets	-	-	2,387	2,387
Current Assets	7,447	32,876	100,000	140,323
Current Liabilities	(840)	-	-	(840)
Net Assets	6,607	32,876	102,387	141,870

