

**Company Registration No. SC375261 (Scotland)**

**NORTH AYRSHIRE FORUM ON DISABILITY**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**Scottish Charity No. : SC025362**

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## **NORTH AYRSHIRE FORUM ON DISABILITY**

### **COMPANY INFORMATION**

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<b>Directors</b>	Listed on Directors' Report
<b>Company number</b>	SC375261
<b>Charity number</b>	SC025362
<b>Principal Address</b>	6 Wheatley Road Saltcoats KA21 6ES
<b>Independent Examiner</b>	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
<b>Bankers</b>	Bank of Scotland 57 Dockhead Street Saltcoats KA21 5EY

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## **NORTH AYRSHIRE FORUM ON DISABILITY**

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# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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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 2020. 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 2019). The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **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.

#### **Related Parties**

Related party transactions, where applicable, 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 last 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 2020**

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### **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, six part-time and one relief members 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 thirteen.

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. Coronavirus (COVID-19) was given pandemic status by the WHO on 11 March 2020. The Directors have given this careful consideration in relation to the charity's activities and operations during the 2020/21 financial year.

# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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### **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 people who have any form of disability or mental health issues in a person-centred way to:

- reduce isolation
- increase social integration
- reduce dependency
- improve integration
- increase life and social skills
- 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
- Community Support Service
- Continuation of DAWN – Disabled Women's Network
- 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 2020, 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 2020**

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### **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.

A totally new experience and challenge for us in this year was that we had to complete a full tender exercise for our support services to remain. This was a difficult process for us and we were grateful for the assistance we got from specific agencies and individuals with this. Thankfully, we were successful and are now on the North Ayrshire Health and Social Care Partnership providers framework for Adult Community Support Services, with effect from January 2020. We attended weekly meetings with the local authority over several months in preparation of this change and also commit to the full implementation of the CM2000 monitoring system, which again posed some challenges for us and required in depth discussions with the partnership. The process of referrals to our support service will be very different moving forward, as we will not be able to accept direct referrals from social work teams as in the past, but all of these will come through a central portal for all providers on the framework but we will continue to work closely with North Ayrshire Council in relation to this. We comply fully with the registration and inspection process through the Care Inspectorate ensuring that the organisation will continue to fulfil all its legislative and regulatory obligations through the stringent processes that are in place. 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 have just completed the first year of our new three year Lottery Funding, which we are extremely delighted to still be in receipt of this, to allow us to develop groups and services that are much valued for our members, as well as people in the wider community. We remain fully committed to developing the new initiatives to enhance and grow the organisation, to benefit the people we provide a service to and are very thankful to the lottery for the funding to allow this to happen. 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.

# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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### **Financial Review**

#### **Reserves policy and Going Concern**

Unrestricted general funds at 31 March 2020 were £18,897 (2019: £26,604) which represents the charity's working capital. The Directors previously established a contingency reserve and the balance brought forward at 1 April 2019 was £125,000 which represents approximately 6 months running costs, an acceptable level of reserve within the sector. There was no movement in this reserve during the year and the Directors consider the importance of this reserve to be critical due to the potential impact of the pandemic.

#### **Funding Sources this period**

- NAC for community support services
- Big Lottery
- Womens Aid (for use of facilities)
- Spar

#### **Review of Financial Year**

The excess of expenditure over income for the year was £10,516 (2019 : £5,894). An analysis of the statement of financial activities is included at note 13 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 Directors 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. Another lottery grant is now in place will continue until 2022 and we will seek out additional funding sources as required for certain projects. Since the year-end date, the Supporting People service is scheduled to be transferred to Enable Scotland on 1 March, 2021 with the relevant staff subject to TUPE regulations. This decision was made by the Board taking into account the impact of the pandemic.



# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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### **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 5 February, 2021 and signed on its behalf by:



**Elizabeth Martin**  
**Director/Chairperson**

# **NORTH AYRSHIRE FORUM ON DISABILITY**

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

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I report on the accounts of the charity for the year ended 31 March 2020, 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.

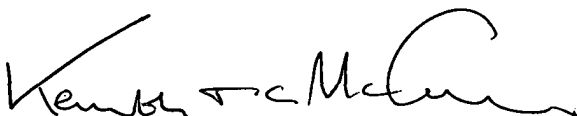
### **Basis of independent examiner's statement**

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**

**5 February, 2021**

# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020**

	<b>Restricted Funds</b>	<b>Unrestricted General Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Donations & legacies	-	5,219	-	5,219	3,020
Charitable activities	232,739	-	-	232,739	226,168
Investments	-	-	-	-	-
<b>Total Income</b>	<b>232,739</b>	<b>5,219</b>	<b>-</b>	<b>237,958</b>	<b>229,188</b>
<b>Expenditure</b>					
Raising funds	648	783	-	1,431	1,250
Charitable activities	224,467	20,967	1,609	247,043	231,343
Other	-	-	-	-	-
<b>Total Expenditure</b>	<b>225,115</b>	<b>21,750</b>	<b>1,609</b>	<b>248,474</b>	<b>232,593</b>
<b>Net Income/(Expenditure)</b>	<b>7,624</b>	<b>(16,531)</b>	<b>(1,609)</b>	<b>(10,516)</b>	<b>(3,405)</b>
<b>Transfers between funds</b>	<b>(8,824)</b>	<b>8,824</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(1,200)</b>	<b>(7,707)</b>	<b>(1,609)</b>	<b>(10,516)</b>	<b>(3,405)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	1,200	26,604	128,009	155,813	159,218
<b>Total funds carried forward</b>	<b>-</b>	<b>18,897</b>	<b>126,400</b>	<b>145,297</b>	<b>155,813</b>

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 13 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 2020

Company Registration No.: SC375261 (Scotland)

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	5		1,400		3,009
<b>Current assets</b>					
Debtors and prepayments	6	55,034		40,220	
Cash at bank and in hand	7	<u>92,466</u>		<u>119,866</u>	
		147,500		160,086	
<b>Creditors: amounts falling due within one year</b>	8	<u>(3,603)</u>		<u>(7,282)</u>	
Net current assets			<u>143,897</u>		<u>152,804</u>
<b>Total Net Assets</b>			<u><b>145,297</b></u>		<u><b>155,813</b></u>
<b>Funds of the charity</b>					
Restricted income funds	12/13		-		1,200
Unrestricted income funds:					
General fund	12/13	18,897		26,604	
Designated fund	12/13	<u>126,400</u>		<u>128,009</u>	
Total unrestricted funds			<u>145,297</u>		<u>154,613</u>
<b>Total charity funds</b>			<u><b>145,297</b></u>		<u><b>155,813</b></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 5 February, 2021  
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 2020**

		2020		2019	
	Notes	£	£	£	£
<b>Income</b>					
Donations & legacies	13	5,219		3,020	
Charitable activities	13	<u>232,739</u>		<u>226,168</u>	
			237,958		229,188
<b>Expenditure</b>					
Staff costs	2	203,519		188,382	
Training		742		1,988	
Rent and rates	9	5,898		5,946	
Insurance		4,286		4,321	
Heat and light		1,734		2,462	
Cleaning expenses		516		497	
Repairs and maintenance		1,632		411	
Postage, printing, stationery & advertising		2,061		3,034	
Telephone		988		1,469	
Computer running costs		2,784		684	
Hire of equipment		526		94	
Travelling expenses	3	16,920		16,558	
Accountancy and Independent Examiner's Fees		1,020		1,140	
Recruitment expenses		25		-	
Legal and professional fees		132		-	
Care commission fees		2,051		1,251	
Subscriptions		676		429	
Materials for craft group work		-		2,017	
General expenses		1,355		1,910	
Depreciation	5	<u>1,609</u>		<u>2,489</u>	
			248,474		235,082
<b>Excess (Expenditure)/Income for Year</b>		<b><u>(10,516)</u></b>		<b><u>(5,894)</u></b>	

## NORTH AYRSHIRE FORUM ON DISABILITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### **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 are presented in sterling (£) and 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 2019) - (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 reliant on external grant funding and, while the Directors have no reason to believe that adequate funding will not continue, the charity's ability to continue in business is dependent on being successful in attracting such funding. The directors acknowledge the increased uncertainty resulting from the Coronavirus (COVID-19) pandemic, which also potentially impacts on our principal funders. The Directors feel that the current level of reserves is sufficient despite these factors (refer to note 11).

##### **(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.

## NORTH AYRSHIRE FORUM ON DISABILITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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#### 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 examiner'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 13, 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) Cash at bank and in hand

Cash at bank and cash 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.

##### (k) Debtors

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

##### (l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### (m) Deferred income

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

##### (n) 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 2020

2 Staff costs and numbers	2020 £	2019 £
Salaries and wages	189,451	176,282
Social security costs	12,685	11,207
Staff pension (note 10)	1,383	893
	<b>203,519</b>	<b>188,382</b>

The number of employees during the year was 14 on a head-count basis (2019: 12).

The total employee benefits of the key management personnel (who are listed in the Directors' Report) of the charity were £66,998 (2019: £63,188).

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

### 3 Trustee Remuneration and Related Party Transactions

Trustees (Directors) are not remunerated but are entitled to reimbursement of expenses. Travel expenses totalling £163 were paid during the year to 4 trustees (2019: £145 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, with the exception of the matter disclosed at note 9.

### 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 £
<b>Cost</b>			
At 1 April 2019	799	12,913	13,712
Additions	-	-	-
At 31 March 2020	<b>799</b>	<b>12,913</b>	<b>13,712</b>
<b>Depreciation</b>			
At 1 April 2019	732	9,971	10,703
Charge for the year	67	1,542	1,609
At 31 March 2020	<b>799</b>	<b>11,513</b>	<b>12,312</b>
<b>Net book value</b>			
At 31 March 2020	<b>-</b>	<b>1,400</b>	<b>1,400</b>
<b>Net book value</b>			
At 31 March 2019	<b>67</b>	<b>2,942</b>	<b>3,009</b>



# **NORTH AYRSHIRE FORUM ON DISABILITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2020**

<b>6 Debtors and prepayments</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Debtor - NAC Supporting People	51,073	34,797
Debtor - NAC Other	-	1,500
Debtor - Fullarton Community Health Service	11,000	11,000
Bad debt provision	(11,000)	(11,000)
Prepaid charges	3,961	3,923
	<b>55,034</b>	<b>40,220</b>

<b>7 Bank and cash balances</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Main projects bank balances	89,558	117,243
Main projects cash balance	174	150
Money held on behalf of clients	1,232	971
Forum bank balance	1,452	1,452
Forum cash balance	50	50
	<b>92,466</b>	<b>119,866</b>

<b>8 Creditors : amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Creditors and accrued charges	2,371	6,311
Client account balances	1,232	971
	<b>3,603</b>	<b>7,282</b>

### **9 Lease Commitments**

The charitable company occupies premises at Wheatley Road, Saltcoats at a monthly rental of £450. There is currently no formal lease in place. The related landlord is connected with Anne Armstrong, one of the key management personnel.

### **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.

### **11 Coronavirus (COVID-19) Pandemic**

COVID-19 was given pandemic status by the WHO on 11 March 2020, prior to the balance sheet date, and the Board has carefully considered the impact of this on the charity's financial statements. No changes to the basis of accounting or accounting adjustments are considered to be appropriate on the basis of our COVID-19 review, actions and known outcomes at the date of approval of the financial statements.

### **12 Analysis of Net Assets Between Funds**

	<b>Restricted Funds</b>	<b>Unrestricted General Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	1,400	1,400
Current Assets	3,603	18,897	125,000	147,500
Current Liabilities	(3,603)	-	-	(3,603)
Net Assets	-	<b>18,897</b>	<b>126,400</b>	<b>145,297</b>

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020

13 Analysis of Statement of Financial Activities

	RESTRICTED FUNDS				UNRESTRICTED FUNDS				DESIGNATED FUNDS				TOTAL FUNDS	
	Housing Support/Care at Home £	Access Ability Project £	SVQ Training £	Total Restricted Funds 2020 £	Total Restricted Funds 2019 £	Unrestricted General Funds 2020 £	Unrestricted General Funds 2019 £	Unrestricted Designated Contingency Fund £	Unrestricted Designated Capital Fund £	Total Designated Funds 2020 £	Total Designated Funds 2019 £	Total Funds 2020 £	Total Funds 2019 £	
Income														
Donations & legacies														
Donations	-	-	-	-	-	1,960	20	-	-	-	-	1,960	20	
Employment allowance	-	-	-	-	-	3,000	3,000	-	-	-	-	3,000	3,000	
Other income	-	-	-	-	-	259	-	-	-	-	-	259	-	
	-	-	-	-	-	5,219	3,020	-	-	-	-	5,219	3,020	
Charitable activities														
NAC - Supporting People	182,739	-	-	182,739	178,582	-	-	-	-	-	-	182,739	178,582	
NAC - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Big lottery	-	50,000	-	50,000	40,036	-	-	-	-	-	-	50,000	40,036	
Integrated Care Fund	-	-	-	-	7,550	-	-	-	-	-	-	-	7,550	
Forum income	-	-	-	-	-	-	-	-	-	-	-	-	-	
	182,739	50,000	-	232,739	226,168	-	-	-	-	-	-	232,739	226,168	
Investments														
Bank interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Income	182,739	50,000	-	232,739	226,168	5,219	3,020	-	-	-	-	237,958	229,188	
Expenditure														
Raising funds	612	-	36	648	948	783	302	-	-	-	-	1,431	1,250	
Charitable activities:														
Charitable expenditure	188,784	33,499	1,104	223,387	218,858	18,600	9,262	-	1,609	1,609	-	243,596	228,120	
Support costs	1,020	-	60	1,080	1,580	1,184	503	-	-	-	-	2,264	2,083	
Governance costs	-	-	-	-	1,140	1,183	-	-	-	-	-	1,183	1,140	
	189,804	33,499	1,164	224,467	221,578	20,967	9,765	-	1,609	1,609	-	247,043	231,343	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	190,416	33,499	1,200	225,115	222,526	21,750	10,067	-	1,609	1,609	-	248,474	232,593	
Net Income/(Expenditure)	(7,677)	16,501	(1,200)	7,624	3,642	(16,531)	(7,047)	-	(1,609)	(1,609)	-	(10,516)	(3,405)	
Transfers between funds	7,677	(16,501)	-	(8,824)	(5,977)	8,824	5,977	-	-	-	-	-	-	
Net movement in funds	-	-	(1,200)	(1,200)	(2,335)	(7,707)	(1,070)	-	(1,609)	(1,609)	-	(10,516)	(3,405)	
Reconciliation of funds														
Total funds brought forward	-	-	1,200	1,200	3,535	26,604	27,674	125,000	3,009	128,009	128,009	155,813	159,218	
Total funds carried forward	-	-	-	-	1,200	18,897	26,604	125,000	1,400	126,400	128,009	145,297	155,813	