

Company Registration No. SC375261 (Scotland)

NORTH AYRSHIRE FORUM ON DISABILITY
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Scottish Charity No. : SC025362



NORTH AYRSHIRE FORUM ON DISABILITY

COMPANY INFORMATION

Directors	Elizabeth Martin Jean Gilbert Georgina McKee Linda Collins
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 2022

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 2022. 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).

Overview of Year

Although less restrictive than the previous year, the continuing pandemic, alongside the fact that the client group we support are mostly in the highest risk category regarding vulnerable health conditions, this current year continued to pose challenges to how we operated. We had to ensure that we operated in a manner that kept the individuals we provide our services to, as well as our staff, as safe as possible. We were determined to ensure that, despite the fact that we were unable to host normal group activities in our office base, that we still remained fully accessible to everyone who needed us to provide whatever advice, information, support and reassurance to the client group we serve in whatever way we could. This took the form of regular telephone contact and wellbeing support calls, one to one designated support at a time and place where people felt most reassured and comfortable, as well as using other technology methods that people had access to and could use at their own pace. Staff worked diligently to reassure people that a full range of services were still available from Access Ability and that we would adapt to whatever sets of circumstances individuals found themselves in and still provide very personalised help in all areas required. This year seen a marked increase in the number of people contacting us for help, as physical conditions and mental health matters appeared to decline for a higher number of the individual's we came into contact with over this period. We were grateful that Access Ability was still able to offer all these people continuity, compassion and the flexibility necessary to meet their needs and offer them assistance and information to avert crisis situations or signpost on to other specialised organisations. We were very grateful to the Lottery, Arnold Clark Foundation and Community Mental Health and Wellbeing Fund for the necessary funding to continue and develop our current provisions and to provide essential services planned for the coming year

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 continue to provide the unique and personalised services to people in the North Ayrshire community, as well as 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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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
- 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 the community.

For the year ended 31 March 2022, 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. Due to the pandemic, this had to be delivered by alternative methods, to keep staff and people who use our services safe

Throughout this year, we have been unable to provide face to face group activities, which are usually very popular and well attended. Despite this, we ensured that staff were still available to provide any information, advice and assistance as required, to any members of the community and this was done through telephone, online, outdoor and one to one sessions, depending on the need and circumstances, whilst ensuring we were adhering to safe practices at all times. Our members of staff visited the doorsteps of homes before Christmas 2021, to deliver 'wellbeing bags' to all NAFOD members. These bags were made up by the staff and consisted of practical items, as well as Christmas treats and activities the members could do to distract themselves and pass the time at home and were very much appreciated by all recipients

Like all organisations in the present circumstances, it has been challenging to continue to provide our much needed services, but we feel we have been able to adapt best we can in the current pandemic, to make ourselves available to meet individual need from people who depend on us, ensuring that our ethos of remaining person centred and flexible at all times, remained. We were able to resume trustee/management meetings on a face-to-face basis with the staff team, which has allowed us to plan ahead for activities and services to take place at the base again in the near future

On 31 March 2022, our final year of the previous National Lottery funding concluded, but everyone involved in our organisation was relieved and appreciative that a further three years funding has been awarded, commencing April 2022. This will allow us to grow, develop and continue the vital services people rely on and this is especially important to assist people to reengage with community activities again and to regain social skills and confidence building, after the last two years of a pandemic

At the end of this financial year, we were also delighted to have been awarded funding from the Community Mental Health and Wellbeing Fund and are excited planning for the groups and projects commencing from April 2022. This will allow us to restart group sessions from the office base, but also adapt activities for those not yet able to participate in this format, so that they too can feel included.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance (continued)

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

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 remain keen and open to work in partnership with all local groups and organisations and to help in any way we can with joint initiatives in the North Ayrshire area. 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 everyone who uses our services and NAFOD members play a proactive part in identifying and setting priorities for the future of the project.

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.

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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 two full-time and one part time member of staff employed at the year end, to fulfil the day-to-day responsibilities on behalf of the Directors. During this financial year, there were up to thirteen members of staff employed

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. This continues to allow the main on-costs of the project to be provided, whilst seeking additional sources of funding for provision of designated services. 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 2021/22 financial year.

Financial Review

Reserves policy and Going Concern

Unrestricted general funds at 31 March 2022 were £27,158 (2021: £35,277) which represents the charity's working capital. The Directors previously established a contingency reserve and the balance brought forward at 1 April 2021 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

- National Lottery
- North Ayrshire Mental Health & Wellbeing Fund
- Arnold Clark Community Foundation
- Donations

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Review of Financial Year

The excess of expenditure over income for the year was £13,888 (2021: excess income over expenditure £30,545). 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. Our new National Lottery grant is in place until March 2025 and we will seek out additional funding sources as required for certain projects.

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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 2 November, 2022 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

I report on the accounts of the charity for the year ended 31 March 2022, 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

2 November, 2022

NORTH AYRSHIRE FORUM ON DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations & legacies	-	15,170	-	15,170	33,221
Charitable activities	58,366	-	-	58,366	244,436
Investments	-	-	-	-	-
Total Income	58,366	15,170	-	73,536	277,657
Expenditure					
Raising funds	-	460	-	460	1,561
Charitable activities	59,431	27,533	-	86,964	245,551
Other	-	-	-	-	-
Total Expenditure	59,431	27,993	-	87,424	247,112
Net Income/(Expenditure)	(1,065)	(12,823)	-	(13,888)	30,545
Transfers between funds	(4,704)	4,704	-	-	-
Net movement in funds	(5,769)	(8,119)	-	(13,888)	30,545
Reconciliation of funds					
Total funds brought forward	15,565	35,277	125,000	175,842	145,297
Total funds carried forward	9,796	27,158	125,000	161,954	175,842

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 2022

Company Registration No.: SC375261 (Scotland)

	Notes	£	2022	£	2021	£
Fixed assets						
Tangible assets	5			-		-
Current assets						
Debtors and prepayments	6		1,249		11,510	
Cash at bank and in hand	7		161,785		165,352	
			<u>163,034</u>		<u>176,862</u>	
Creditors: amounts falling due within one year	8		<u>(1,080)</u>		<u>(1,020)</u>	
Net current assets				<u>161,954</u>		<u>175,842</u>
Total Net Assets				<u>161,954</u>		<u>175,842</u>
Funds of the charity						
Restricted income funds	12/13			9,796		15,565
Unrestricted income funds:						
General fund	12/13		27,158		35,277	
Designated fund	12/13		<u>125,000</u>		<u>125,000</u>	
Total unrestricted funds				<u>152,158</u>		<u>160,277</u>
Total charity funds				<u>161,954</u>		<u>175,842</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 2 November, 2022 and signed on its behalf by:

Georgina McKee

Georgina McKee
Director/Secretary

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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

Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

(n) Impairments

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Staff costs and numbers	2022 £	2021 £
Salaries and wages	64,771	191,137
Social security costs	6,293	13,338
Staff pension (note 10)	-	1,506
	71,064	205,981

The number of employees during the year was 3 on a head-count basis (2021: 14).

The total employee benefits of the key management personnel (who are listed in the Directors' Report) of the charity were £69,582 (2021: £69,035).

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. No travel expenses were paid during the current or prior year to any 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 £
Cost			
At 1 April 2021	799	12,913	13,712
Additions	-	-	-
At 31 March 2022	799	12,913	13,712
Depreciation			
At 1 April 2021	799	12,913	13,712
Charge for the year	-	-	-
At 31 March 2022	799	12,913	13,712
Net book value			
At 31 March 2022	-	-	-
Net book value			
At 31 March 2021	-	-	-

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Debtors and prepayments	2022	2021
	£	£
Debtor - NAC Supporting People	-	7,874
Debtor - Private clients	305	823
Prepaid charges	944	2,813
	<u>1,249</u>	<u>11,510</u>

7 Bank and cash balances	2022	2021
	£	£
Main projects bank balances	160,133	163,700
Main projects cash balance	150	150
Forum bank balance	1,452	1,452
Forum cash balance	50	50
	<u>161,785</u>	<u>165,352</u>

8 Creditors : amounts falling due within one year	2022	2021
	£	£
Creditors and accrued charges	1,020	1,020
Supplier balances	60	-
	<u>1,080</u>	<u>1,020</u>

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 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

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds £
Fixed Assets	-	-	-	-
Current Assets	9,796	28,238	125,000	163,034
Current Liabilities	-	(1,080)	-	(1,080)
Net Assets	<u>9,796</u>	<u>27,158</u>	<u>125,000</u>	<u>161,954</u>

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of Statement of Financial Activities

	RESTRICTED FUNDS					UNRESTRICTED FUNDS			DESIGNATED FUNDS			TOTAL FUNDS	
	Housing Support/Care at Home £	Access Ability Project £	Positive Connections £	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £	Unrestricted General Funds 2022 £	Unrestricted General Funds 2021 £	Unrestricted Designated Contingency Fund £	Unrestricted Designated Capital Fund £	Total Designated Funds 2022 £	Total Designated Funds 2021 £	Total Funds 2022 £	Total Funds 2021 £
Income													
Donations & contributions													
Donations	-	-	-	-	-	20	700	-	-	-	-	20	700
Arnold Clark Foundation	-	-	-	-	-	1,000	-	-	-	-	-	1,000	-
The Corra Foundation	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000
COVID TACT	-	-	-	-	-	-	4,500	-	-	-	-	-	4,500
Employment allowance	-	-	-	-	-	4,000	4,000	-	-	-	-	4,000	4,000
HMRC Furlough Grant	-	-	-	-	-	10,150	21,229	-	-	-	-	10,150	21,229
Other income	-	-	-	-	-	-	792	-	-	-	-	-	792
	-	-	-	-	-	15,170	33,221	-	-	-	-	15,170	33,221
Charitable activities													
NAC - Supporting People	-	-	-	-	194,436	-	-	-	-	-	-	-	194,436
National Lottery Community Fund	-	50,000	-	50,000	50,000	-	-	-	-	-	-	50,000	50,000
Arran CVS	-	-	8,366	8,366	-	-	-	-	-	-	-	8,366	-
Forum income	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	50,000	8,366	58,366	244,436	-	-	-	-	-	-	58,366	244,436
Investments													
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	-	50,000	8,366	58,366	244,436	15,170	33,221	-	-	-	-	73,536	277,657
Expenditure													
Raising funds	-	-	-	-	1,079	460	482	-	-	-	-	460	1,561
Charitable activities:													
Charitable expenditure	-	59,431	-	59,431	225,754	25,746	14,774	-	-	-	1,400	85,177	241,928
Support costs	-	-	-	-	1,799	767	803	-	-	-	-	767	2,602
Governance costs	-	-	-	-	239	1,020	782	-	-	-	-	1,020	1,021
	-	59,431	-	59,431	227,792	27,533	16,359	-	-	-	1,400	86,964	245,551
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	59,431	-	59,431	228,871	27,993	16,841	-	-	-	1,400	87,424	247,112
Net Income/(Expenditure)	-	(9,431)	8,366	(1,065)	15,565	(12,823)	16,380	-	-	-	(1,400)	(13,888)	30,545
Transfers between funds	(4,704)	-	-	(4,704)	-	4,704	-	-	-	-	-	-	-
Net movement in funds	(4,704)	(9,431)	8,366	(5,769)	15,565	(8,119)	16,380	-	-	-	(1,400)	(13,888)	30,545
Reconciliation of funds													
Total funds brought forward	4,704	10,861	-	15,565	-	35,277	18,897	125,000	-	125,000	126,400	175,842	145,297
Total funds carried forward	-	1,430	8,366	9,796	15,565	27,158	35,277	125,000	-	125,000	125,000	161,954	175,842

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2022

	Notes	2022 £	2021 £
Income			
Donations & contributions	13	15,170	33,221
Charitable activities	13	<u>58,366</u>	<u>244,436</u>
		73,536	277,657
Expenditure			
Staff costs	2	71,064	205,981
Training		14	368
Rent and rates	9	5,885	5,893
Insurance		2,589	4,219
Heat and light		2,606	1,726
Cleaning expenses		13	3,087
Repairs and maintenance		1,019	1,498
Postage, printing, stationery & advertising		377	1,751
Telephone		927	1,397
Computer running costs		167	534
Hire of equipment		94	510
Travelling expenses	3	312	11,535
Accountancy and Independent Examiner's Fees		1,020	1,020
Legal and professional fees		60	272
Care commission fees		-	2,051
Subscriptions		352	1,133
Materials for craft group work		-	1,953
General expenses		925	784
Depreciation	5	<u>-</u>	<u>1,400</u>
		87,424	247,112
Excess (Expenditure)/Income for Year		<u>(13,888)</u>	<u>30,545</u>