

Company Registration No. SC375261 (Scotland)

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023. 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

We were delighted to be able to offer less restrictive activities in this financial year, after having so many disruptions to our services throughout the pandemic. We were however, very aware of the change in people's lifestyles and routines following the lockdown periods, so we have ensured that we continue to offer a variety of methods to deliver our much-needed services, dependent on individual circumstances. This means that people can still be included and feel part of our organisation, or to access information and advice remotely, if that is best suited to their circumstances. We acknowledge the importance to remain very flexible in our approach, so that we can remove as many barriers, either physical or emotional, to anyone who requires our help or support, to live as full a life as they can and be part of their local community. This is done by facilitating groups in our office, carrying out visits to people in their own homes, if they are unable to come to us and regular telephone calls to the most socially isolated, to ensure no-one feels left out and to offer any assistance required dependent on their ever-changing circumstances. This also allows us to identify any issues or concerns at an early stage and offer appropriate advice and signposting to help

Our popular groups such as NAFOD, DAWN, Arts & Crafts etc are all back and being run from the office base and being enjoyed by all who attend. We are delighted to continue to encourage peer support at these groups, which is invaluable to the individuals who come along and assists with building up confidence, as well as social and life skills. In addition to these groups, we now have a social/lunch/warm place group taking place, which has proved to be very popular and much needed in the financial climate we find ourselves in currently, where people are invited to come along and enjoy friendship and food in a warm environment, as well as hearing about other services they can access, that may be a help to them. We held many enjoyable events throughout the year, including a celebration of the Platinum Jubilee and the King's Coronation

Having the continuity of our long serving and reliable staff team on hand is always a major asset of ours, as it allows people to build up a solid foundation of trust with them, to access the help and advice they require. The staff make a great effort to get to know all the people who use our service on a very individual basis and encourage input from everyone for all future projects, events and activities they would like to see happening, to ensure we keep our ethos of being a user led and personalised service, that is delivered in a caring and compassionate manner and meets individual needs

This year seen another increase in the number of people contacting us for help, as physical conditions and mental health concerns continue to decline for a number of the individual's we came into contact with. 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, YPI initiative 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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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
- assistance with form filling and correspondence
- 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 2023, Access Ability staff continued to assist and support individuals in North Ayrshire with varying disabilities, mental health conditions, carers and also organisations, by providing support and access to our own services and information and signposting to other organisations that may be able to assist in any way. This is done in a flexible manner with varying methods of engagement used to suit each individual's preference and need.

Throughout this year, we have been able to provide face to face group activities again, which have proved to be very popular and well attended. Staff continue to provide any information, advice and assistance as required, to any members of the community and this was done through face to face visits at the office, telephone, online, and one to one sessions, depending on the need and circumstances, whilst ensuring we were adhering to safe practices at all times, to acknowledge the vulnerability of our client group and their need for reassurance and confidence in our systems.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance (continued)

We have held trustee/management meetings on a face-to-face basis with the staff team, which has allowed us to plan ahead for activities and events and to ensure that we continue to develop and maintain relevant services that meet the needs and demands of the people who rely on us

April 2022 seen us start our first year of current Lottery funding, which we were so grateful for, as it allows us to continue to provide and plan future services for people with disabilities and long-term health conditions in the North Ayrshire area. We were delighted to welcome two of the Grant Officers to the Project Base this year and excited to share our plans and success stories with them and for them to see first-hand the difference their funding is making in our community here.

We were also thrilled to have been awarded further funding from the Community Mental Health and Wellbeing Fund, which allowed us to host valuable group activities and provide services to people with varying mental health conditions. This has been a great success and much appreciated by all who benefit from it. An additional success of this funding is that we provide assistance to someone living with a long-term mental health illness to lead the arts and craft group as a valued volunteer, who brings not only their expertise in the topic, but a great insight and understanding of the daily difficulties faced by this client group, therefore providing great peer support as well

A new group for us in this last year has involved providing a warm space for people to meet, build friendships, have a chat and enjoy some food. This materialised due to an increase in people seeking our support to deal with the current financial crisis and expressing difficulty in heating their homes and worrying about social exclusion, as they were not able to afford to meet up for a coffee and chat in a café like they did previously. This has also been a great success and we will continue to offer this facility in the coming year and ensure appropriate advice, information and assistance to help individuals manage will continue

We were pleased to be more involved with raising awareness with children and young people in this year. We had children from a local primary school visit our office base and enjoy an interactive disability awareness session, which went really well and enjoyed by all the children and the staff accompanying them. Staff have also been visiting a group of young people at Largs Academy over a few months period, as part of the YPI project. This culminated in the dedicated group of young people completing a presentation on the topic of disability to their year group and a panel of judges, which resulted in NAFOD winning the £3,000 charity award as a result of their efforts. We were so proud of them and the efforts they put in and for raising awareness to their peers

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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2022/2023 financial year.

Financial Review

Reserves policy and Going Concern

Unrestricted general funds at 31 March 2023 were £5,335 (2022: £27,158) which represents the charity's working capital. The Directors previously established a contingency reserve and the balance brought forward at 1 April 2022 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
- The Wood Foundation (YPI Initiative)
- North Ayrshire Council
- Donations

Review of Financial Year

The excess of expenditure over income for the year was £21,619 (2022: £13,888). 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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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).

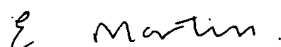
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 12 October, 2023 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 2023, 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.

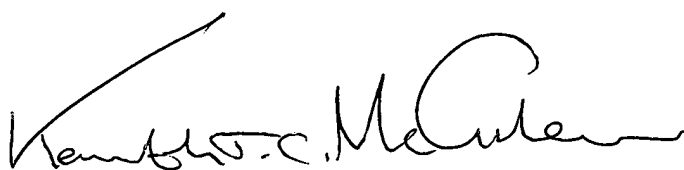
Basis of independent examiner's statement

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**

12 October, 2023

NORTH AYRSHIRE FORUM ON DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations & legacies	500	7,810	-	8,310	15,170
Charitable activities	57,490	-	-	57,490	58,366
Investments	-	-	-	-	-
Total Income	57,990	7,810	-	65,800	73,536
Expenditure					
Raising funds	150	456	-	606	460
Charitable activities	56,119	30,694	-	86,813	86,964
Other	-	-	-	-	-
Total Expenditure	56,269	31,150	-	87,419	87,424
Net Income/(Expenditure)	1,721	(23,340)	-	(21,619)	(13,888)
Transfers between funds	(1,517)	1,517	-	-	-
Net movement in funds	204	(21,823)	-	(21,619)	(13,888)
Reconciliation of funds					
Total funds brought forward	9,796	27,158	125,000	161,954	175,842
Total funds carried forward	10,000	5,335	125,000	140,335	161,954

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 Notes 12 and 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 2023

Company Registration No.: SC375261 (Scotland)

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Debtors and prepayments	6	1,245		1,249	
Cash at bank and in hand	7	<u>140,110</u>		<u>161,785</u>	
		141,355		163,034	
Creditors: amounts falling due within one year	8	<u>(1,020)</u>		<u>(1,080)</u>	
Net current assets			<u>140,335</u>		<u>161,954</u>
Total Net Assets			<u>140,335</u>		<u>161,954</u>
Funds of the charity					
Restricted income funds	12/13		10,000		9,796
Unrestricted income funds:					
General fund	12/13	5,335		27,158	
Designated fund	12/13	<u>125,000</u>		<u>125,000</u>	
Total unrestricted funds			<u>130,335</u>		<u>152,158</u>
Total charity funds			<u>140,335</u>		<u>161,954</u>

In preparing these financial statements:

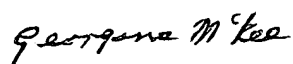
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

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 12 October, 2023
and signed on its behalf by:



Georgina McKee
Director/Secretary

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

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 aftermath of the pandemic and other global economic factors, which also potentially impacts on our principal funders. The Directors feel that the current level of reserves is sufficient despite these factors.

(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 2023

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 2023

2 Staff costs and numbers	2023 £	2022 £
Salaries and wages	64,564	64,771
Social security costs	6,510	6,293
	71,074	71,064

The number of employees during the year was 3 on a head-count basis (2022: 3).

The total employee benefits of the key management personnel (who are listed in the Directors' Report) of the charity were £69,510 (2022: £69,582).

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 of £193 were paid during the current to 1 trustee (2022: £Nil).

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 2022	799	12,913	13,712
Additions	-	-	-
At 31 March 2023	799	12,913	13,712
Depreciation			
At 1 April 2022	799	12,913	13,712
Charge for the year	-	-	-
At 31 March 2023	799	12,913	13,712
Net book value			
At 31 March 2023	-	-	-
Net book value			
At 31 March 2022	-	-	-

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Debtors and prepayments	2023 £	2022 £
Debtor - Private clients	-	305
Prepaid charges	1,245	944
	1,245	1,249

7 Bank and cash balances	2023 £	2022 £
Main projects bank balances	138,323	160,133
Main projects cash balance	150	150
Forum bank balance	1,587	1,452
Forum cash balance	50	50
	140,110	161,785

8 Creditors : amounts falling due within one year	2023 £	2022 £
Creditors and accrued charges	1,020	1,020
Supplier balances	-	60
	1,020	1,080

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 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds £
Fixed Assets	-	-	-	-
Current Assets	10,000	6,355	125,000	141,355
Current Liabilities	-	(1,020)	-	(1,020)
Net Assets	10,000	5,335	125,000	140,335

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

12 Analysis of Statement of Financial Activities

	UNRESTRICTED FUNDS						DESIGNATED FUNDS				TOTAL FUNDS		
	Access Ability Project	Positive Connections	Other Restricted Funds	Total Restricted Funds 2023	Total Restricted Funds 2022	Unrestricted General Funds 2023	Unrestricted General Funds 2022	Unrestricted Designated Contingency Fund	Unrestricted Designated Capital Fund	Total Designated Funds 2023	Total Designated Funds 2022	Total Funds 2023	Total Funds 2022
Income	£	£	£	£	£	£	£	£	£	£	£	£	£
<i>Donations & contributions</i>													
Donations	-	-	-	-	-	175	20	-	-	-	-	175	20
Wood Foundation	-	-	-	-	-	2,500	-	-	-	-	-	2,500	-
North Ayrshire Council Jubilee Grant	-	-	500	500	-	-	-	-	-	-	-	500	-
Arnold Clark Foundation	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000
Employment allowance	-	-	-	-	-	5,000	4,000	-	-	-	-	5,000	4,000
HMRC Furlough Grant	-	-	-	-	-	-	10,150	-	-	-	-	-	10,150
Forum income (fundraising)	-	-	-	-	-	135	-	-	-	-	-	135	-
	-	-	500	500	-	7,810	15,170	-	-	-	-	8,310	15,170
<i>Charitable activities</i>													
National Lottery Community Fund	44,990	-	-	44,990	50,000	-	-	-	-	-	-	44,990	50,000
National Lottery Community Fund Cost of Living Crisis	2,500	-	-	2,500	-	-	-	-	-	-	-	2,500	-
Arran CVS	-	10,000	-	10,000	8,366	-	-	-	-	-	-	10,000	8,366
	47,490	10,000	-	57,490	58,366	-	-	-	-	-	-	57,490	58,366
<i>Investments</i>													
Bank interest	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	47,490	10,000	500	57,990	58,366	7,810	15,170	-	-	-	-	65,800	73,536
Expenditure													
Raising funds	99	51	-	150	-	456	460	-	-	-	-	606	460
Charitable activities:													
Charitable expenditure	47,225	8,229	413	55,867	59,431	28,733	25,746	-	-	-	-	84,600	85,177
Support costs	166	86	-	252	-	748	767	-	-	-	-	1,000	767
Governance costs	-	-	-	-	-	1,213	1,020	-	-	-	-	1,213	1,020
	47,391	8,315	413	56,119	59,431	30,694	27,533	-	-	-	-	86,813	86,964
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	47,490	8,366	413	56,269	59,431	31,150	27,993	-	-	-	-	87,419	87,424
Net Income/(Expenditure)	-	1,634	87	1,721	(1,065)	(23,340)	(12,823)	-	-	-	-	(21,619)	(13,888)
Transfers between funds	(1,430)	-	(87)	(1,517)	(4,704)	1,517	4,704	-	-	-	-	-	-
Net movement in funds	(1,430)	1,634	-	204	(5,769)	(21,823)	(8,119)	-	-	-	-	(21,619)	(13,888)
Reconciliation of funds													
Total funds brought forward	1,430	8,366	-	9,796	15,565	27,158	35,277	125,000	-	125,000	125,000	161,954	175,842
Total funds carried forward	-	10,000	-	10,000	9,796	5,335	27,158	125,000	-	125,000	125,000	140,335	161,954

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2023

	Notes	2023 £	2022 £
Income			
Donations & contributions	12	8,310	15,170
Charitable activities	12	<u>57,490</u>	<u>58,366</u>
		65,800	73,536
Expenditure			
Staff costs	2	71,074	71,064
Training		15	14
Rent and rates	9	5,829	5,885
Insurance		1,060	2,589
Heat and light		2,548	2,606
Cleaning expenses		71	13
Repairs and maintenance		797	1,019
Postage, printing, stationery & advertising		564	377
Telephone		1,405	927
Computer running costs		-	167
Hire of equipment		94	94
Travelling expenses	3	1,002	312
Accountancy and Independent Examiner's Fees		1,020	1,020
Legal and professional fees		90	60
Subscriptions		(272)	352
Materials for craft group work		1,506	-
General expenses		616	925
Depreciation	5	<u>-</u>	<u>-</u>
		<u>87,419</u>	<u>87,424</u>
Excess (Expenditure)/Income for Year		<u>(21,619)</u>	<u>(13,888)</u>