

Company Registration No. SC375261 (Scotland)

NORTH AYRSHIRE FORUM ON DISABILITY

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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

Like other charities and organisations, NAFOD/Access Ability have been severely impacted by the pandemic this year. This has resulted in the trustees, members and staff having to look at alternative ways of delivering the valued services we provide and ensure that the people who rely on us, were still able to receive the person-centred advice and support, we pride ourselves on, whilst adhering to relevant regulations and restrictions applicable at the time. We feel that we accomplished this on an individual basis, with staff continuing to carry out their work diligently and with compassion, to meet very challenging circumstances that people found themselves facing. Although we were not able to access the normal funding streams that came from our established groups, we did manage to access funding that was applicable to the work we were carrying out, leading to a modest but healthy surplus this year and allowing us to remain a financially sound and viable service for the North Ayrshire community. As we move towards a year where we hope there will be less restrictions, we all remain committed to preserve the current services we deliver, as well as looking at new initiatives and developments that will allow older people and people with any health inequalities / disability to prosper and have the best quality of life possible.

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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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
- 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 the community.

For the year ended 31 March 2021, 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 the government restrictions at all times.

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.

A good part of this financial year, involved a lot of work and preparation meetings with the Health and Social Care Partnership, support staff and service users to ensure that the termination of our support services in March 2021 went as smoothly as it could. This was a particularly difficult and emotional time for all of us, particularly for people we supported and the loyal support staff. Our project staff and management committee worked very closely with each of them throughout the process, to offer any help, support and advice needed. Thankfully, both staff and service users transferred as seamlessly as possible to Enable Scotland on 1st March 2021, so we were relieved that they would still have some continuity and the same terms and conditions of employment in the transfer. Sincere thanks were extended to all the staff, for their many years of dedicated service to us throughout their time with us

From April 2021, we will be entering into our final year of the three year funding from the Lottery, which we continue to be so appreciative of. This funding allows us to continue to offer unique and dedicated services that are much valued by our members, as well as people in the wider community. Despite the pandemic, we remain fully committed to developing services and 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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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 have been delighted to be able to offer North Ayrshire Foodbank some much needed storage space this year, to allow them to continue with their invaluable work, which is in such high demand in our local area and we will continue to work in partnership with them to help in any way we can. 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.

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

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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

Development Manager
Support Manager

Anne Armstrong
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. During assessment of this risk in this current financial year and due to factors such as Covid, pressures of work on staff etc, a decision was reached to end the formal housing support and care at home service provision, with effect from 1st March 2021, therefore 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.

Financial Review

Reserves policy and Going Concern

Unrestricted general funds at 31 March 2021 were £35,277 (2020: £18,897) which represents the charity's working capital. The Directors previously established a contingency reserve and the balance brought forward at 1 April 2020 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

- North Ayrshire Health and Social Care Partnership for community support services
- Big Lottery
- Food Bank (for use of room)
- Private care and support clients
- Corra Foundation Grant
- TACT Grant
- Chrysaor Offshore Rigg Donation
- Rotary Club of Hunterston Donation

Review of Financial Year

The excess of income over expenditure for the year was £30,545 (2020: excess expenditure over income £10,516). 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.

NORTH AYRSHIRE FORUM ON DISABILITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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 current lottery grant is in place until March 2022 and we will seek out additional funding sources as required for certain projects. Another application has been made to the Lottery for development of services and to build new initiatives, that will benefit the people who use our services and to encourage other older/disabled members of the community to become part of our organisation.

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 2021

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 8 December, 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

I report on the accounts of the charity for the year ended 31 March 2021, 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.

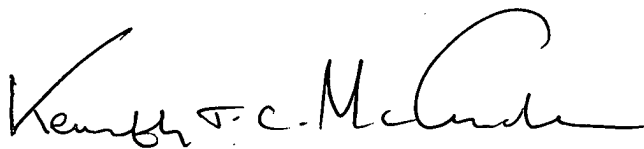
Basis of independent examiner's statement

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**

8 December, 2021

NORTH AYRSHIRE FORUM ON DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations & legacies	-	33,221	-	33,221	5,219
Charitable activities	244,436	-	-	244,436	232,739
Investments	-	-	-	-	-
Total Income	244,436	33,221	-	277,657	237,958
Expenditure					
Raising funds	1,079	482	-	1,561	1,431
Charitable activities	227,792	16,359	1,400	245,551	247,043
Other	-	-	-	-	-
Total Expenditure	228,871	16,841	1,400	247,112	248,474
Net Income/(Expenditure)	15,565	16,380	(1,400)	30,545	(10,516)
Transfers between funds	-	-	-	-	-
Net movement in funds	15,565	16,380	(1,400)	30,545	(10,516)
Reconciliation of funds					
Total funds brought forward	-	18,897	126,400	145,297	155,813
Total funds carried forward	15,565	35,277	125,000	175,842	145,297

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 2021

Company Registration No.: SC375261 (Scotland)

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		-		1,400
Current assets					
Debtors and prepayments	6	11,510		55,034	
Cash at bank and in hand	7	165,352		92,466	
		<u>176,862</u>		<u>147,500</u>	
Creditors: amounts falling due within one year	8	<u>(1,020)</u>		<u>(3,603)</u>	
Net current assets			<u>175,842</u>		<u>143,897</u>
Total Net Assets			<u>175,842</u>		<u>145,297</u>
Funds of the charity					
Restricted income funds	12/13		15,565		-
Unrestricted income funds:					
General fund	12/13	35,277		18,897	
Designated fund	12/13	<u>125,000</u>		<u>126,400</u>	
Total unrestricted funds			<u>160,277</u>		<u>145,297</u>
Total charity funds			<u>175,842</u>		<u>145,297</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 8 December, 2021 and signed on its behalf by:



Linda Collins
Director/Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021.**

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) Stationery costs

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2 Staff costs and numbers	2021	2020
	£	£
Salaries and wages	191,137	189,451
Social security costs	13,338	12,685
Staff pension (note 10)	1,506	1,383
	205,981	203,519

The number of employees during the year was 14 on a head-count basis (2020: 14).

The total employee benefits of the key management personnel (who are listed in the Directors' Report) of the charity were £69,035 (2020: £66,998).

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 year to any trustees (2020: £163 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
	£	£	£
Cost			
At 1 April 2020	799	12,913	13,712
Additions	-	-	-
At 31 March 2021	799	12,913	13,712
Depreciation			
At 1 April 2020	799	11,513	12,312
Charge for the year	-	1,400	1,400
At 31 March 2021	799	12,913	13,712
Net book value			
At 31 March 2021	-	-	-
Net book value			
At 31 March 2020	-	1,400	1,400

NORTH AYRSHIRE FORUM ON DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Debtors and prepayments	2021	2020
	£	£
Debtor - NAC Supporting People	7,874	51,073
Debtor - Private clients	823	-
Prepaid charges	2,813	3,961
	<u>11,510</u>	<u>55,034</u>

7 Bank and cash balances	2021	2020
	£	£
Main projects bank balances	163,700	89,558
Main projects cash balance	150	174
Money held on behalf of clients	-	1,232
Forum bank balance	1,452	1,452
Forum cash balance	50	50
	<u>165,352</u>	<u>92,466</u>

8 Creditors : amounts falling due within one year	2021	2020
	£	£
Creditors and accrued charges	1,020	2,371
Client account balances	-	1,232
	<u>1,020</u>	<u>3,603</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	15,565	161,297	-	176,862
Current Liabilities	-	(1,020)	-	(1,020)
Net Assets	<u>15,565</u>	<u>160,277</u>	<u>-</u>	<u>175,842</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of Statement of Financial Activities

	RESTRICTED FUNDS				UNRESTRICTED FUNDS				DESIGNATED FUNDS				TOTAL FUNDS			
	Housing Support/Care at Home £	Access Ability Project £	Restricted Funds 2021 £	Total Restricted Funds 2020 £	Unrestricted General Funds 2021 £	Unrestricted General Funds 2020 £	Unrestricted Designated Contingency Fund £	Unrestricted Designated Capital Fund £	Total Designated Funds 2021 £	Total Designated Funds 2020 £	Total Funds 2021 £	Total Funds 2020 £	Total Funds 2021 £	Total Funds 2020 £	Total Funds 2021 £	Total Funds 2020 £
Income																
<i>Donations & contributions</i>																
Donations	-	-	-	-	700	1,960	-	-	-	-	-	-	-	-	700	1,960
The Corra Foundation	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000	-
COVID TACT	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	4,500	-
Employment allowance	-	-	-	-	4,000	3,000	-	-	-	-	-	-	-	-	4,000	3,000
HMRC Furlough Grant	-	-	-	-	21,229	-	-	-	-	-	-	-	-	-	21,229	-
Other income	-	-	-	-	792	259	-	-	-	-	-	-	-	-	792	259
	-	-	-	-	33,221	5,219	-	-	-	-	-	-	-	-	33,221	5,219
Charitable activities																
NAC - Supporting People	194,436	-	194,436	182,739	-	-	-	-	-	-	-	-	-	-	194,436	182,739
Big lottery	-	50,000	50,000	50,000	-	-	-	-	-	-	-	-	-	-	50,000	50,000
Integrated Care Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Forum income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	194,436	50,000	244,436	232,739	-	-	-	-	-	-	-	-	-	-	244,436	232,739
Investments																
Bank interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	194,436	50,000	244,436	232,739	33,221	5,219	-	-	-	-	-	-	-	-	277,657	237,958
Expenditure																
Raising funds																
Charitable activities:	854	225	1,079	648	482	783	-	-	-	-	-	-	-	-	1,561	1,431
Charitable expenditure	187,454	38,300	225,754	223,387	14,774	18,600	-	1,400	1,400	1,609	1,609	1,609	241,928	243,596	241,928	243,596
Support costs	1,424	375	1,799	1,080	803	1,184	-	-	-	-	-	-	2,602	2,264	-	-
Governance costs	-	239	239	-	782	1,183	-	-	-	-	-	-	1,021	1,183	-	-
	188,878	38,914	227,792	224,467	16,359	20,967	-	1,400	1,400	1,609	1,609	1,609	245,551	247,043	245,551	247,043
Other																
Total Expenditure	189,732	39,139	228,871	225,115	16,841	21,750	-	1,400	1,400	1,609	1,609	1,609	247,112	248,474	247,112	248,474
Net Income/(Expenditure)	4,704	10,861	15,565	7,624	16,380	(16,531)	-	(1,400)	(1,400)	(1,609)	(1,609)	(1,609)	30,545	(10,516)	30,545	(10,516)
Transfers between funds																
	-	-	-	(8,824)	-	8,824	-	-	-	-	-	-	-	-	-	-
Net movement in funds	4,704	10,861	15,565	(1,200)	16,380	(7,707)	-	(1,400)	(1,400)	(1,609)	(1,609)	(1,609)	30,545	(10,516)	30,545	(10,516)
Reconciliation of funds																
Total funds brought forward	-	-	-	1,200	18,897	26,604	125,000	1,400	126,400	128,009	128,009	128,009	145,297	155,813	145,297	155,813
Total funds carried forward	4,704	10,861	15,565	-	35,277	18,897	125,000	-	125,000	126,400	126,400	126,400	175,842	145,297	175,842	145,297

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31ST MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Income					
Donations & contributions	13	33,221		5,219	
Charitable activities	13	<u>244,436</u>		<u>232,739</u>	
			277,657		237,958
Expenditure					
Staff costs	2	205,981		203,519	
Training		368		742	
Rent and rates	9	5,893		5,898	
Insurance		4,219		4,286	
Heat and light		1,726		1,734	
Cleaning expenses		3,087		516	
Repairs and maintenance		1,498		1,632	
Postage, printing, stationery & advertising		1,751		2,061	
Telephone		1,397		988	
Computer running costs		534		2,784	
Hire of equipment		510		526	
Travelling expenses	3	11,535		16,920	
Accountancy and Independent Examiner's Fees		1,020		1,020	
Recruitment expenses		-		25	
Legal and professional fees		272		132	
Care commission fees		2,051		2,051	
Subscriptions		1,133		676	
Materials for craft group work		1,953		-	
General expenses		784		1,355	
Depreciation	5	<u>1,400</u>		<u>1,609</u>	
			247,112		248,474
Excess Income/(Expenditure) for Year			<u><u>30,545</u></u>		<u><u>(10,516)</u></u>