

**Disabilities Fife**  
**Management committee's report and unaudited financial statements**  
**for the year ended 31 March 2018**

**Scottish Charity No: SC026112**

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**PATERSON BOYD & Co.**  
Chartered Accountants

**Disabilities Fife  
Financial Statements  
for the year ended 31 March 2018**

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**Disabilities Fife  
Charity Information  
for the year ended 31 March 2018**

Scottish Charity Number	SC026112
Chairperson	Charles Litster
Vice chairperson	David Galloway
Treasurer	Susan Nuttall
Secretary	Nelson Cogbill
Web editor	Carole Tildesley
Newsletter editor	Linda Anderson
Committee members	Bill Gray MBE Martina Proctor Sharon Torry
Address	West Bridge Mill Bridge Street Kirkcaldy KY1 1TE
Bankers	Clydesdale Bank PLC Kingdom Centre Glenrothes Fife KY7 5NS  Santander Bridle Road Bootle Merseyside GIR 0AA
Independent Examiner	Sheila Boardman M.A., F.C.A. Paterson Boyd & Co. Chartered Accountants 18 North Street Glenrothes Fife KY7 5NA

**Disabilities Fife**  
**Management Committee's Report**  
**for the year ended 31 March 2018**

The management committee present their report and the financial statements of the charity for the year ended 31 March 2018. The financial statements have been prepared in accordance with the accounting policies set out on page 7, the constitution of the charity and applicable law.

**Governing Document**

The organisation is an unincorporated organisation which has charitable status. The organisation was established in 1997, the purposes and administration arrangements are set out in their constitution, which has been approved by the Office of the Scottish Charity Regulator (OSCR).

**Recruitment and Appointment of Management Committee**

The management committee named on page 1 have served throughout the year as shown. Only registered members of Disabilities Fife are eligible to stand for election to the management committee. Each year one third of the management committee will stand for re-election at the Annual General Meeting. Retiring members are eligible for re-election.

**Management Committee Induction and Training**

The management committee have an awareness of the work of the organisation and are already familiar with the practical work and values of the organisation. This is supplemented with additional development and training opportunities.

**Risk Management**

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks.

**Related Parties**

In so far as it is complementary to the charity's objectives it is guided by both local and national policy.

**Objectives and Activities**

The charity's objects and principal activities are:-

- i. To provide for the welfare of disabled people in Fife by ensuring that facilities and services are available to meet their needs;
- ii. To advance education and research into services such as housing, health and social welfare and to disseminate the knowledge gained from this research;

In furtherance thereof;

- iii. To undertake work contributing to the relief of poverty among disabled people;
- iv. To promote equality of opportunity and to end discriminatory practice against people with disabilities;
- v. To promote, safeguard and improve the rights of disabled people.



**Disabilities Fife**  
**Management Committee's Report (continued)**  
**for the year ended 31 March 2018**

**Financial Review**

As part of our need to address future activities we are looking for funding from a variety of sources, for example other charities, crowd-funding, easy funding (internet based affiliate income), affiliate income from other sources, donations and Fife Council.

This is for core and project based services that the disabled population of Fife need in this time of austerity.

As a result of applying to a variety of charities for funding in 2017/18 we have brought into Fife close to £30,000 worth of grants. At this point in time there is a £1,000 grant claim for 2017/2018 to be processed and the money if approved will be due from SDEF in the 2018/2019 year. This year has also seen funding for Senior Carers in addition to Young Carers.

The business plan and new website are both complete and anyone needing a copy of the business plan should send an email to [info@disabilitiesfife.uk](mailto:info@disabilitiesfife.uk). The website is now up and running and is waiting to be populated with content.

**Investment Policy**

Under the constitution the charity has the power to make any investment for which the management committee give approval.

**Review of Activities and Future Developments**

Throughout the year we have held our network meetings and sent out a number of email bulletins. As usual our information service has been open on Tuesday mornings and Wednesday afternoons. It is resourced by the volunteers, in the main that is the Chair and the Vice Chair. Issues looked at include homelessness, austerity, benefits, housing repairs (those that have gone wrong for disabled people) just to name a few. And of course our RADAR key sales for those that need the use of a disabled toilet. We also act as a signposting agency for many other issues.

This year, we have had a strong focus on Access Panel issues, that is developments in towns or Council buildings and making appropriate recommendations to a variety of organisations.

Our Vice Chair David Galloway has focussed on Blue Badges and how they operate. This will be an on-going issue and should be raised at a National Level by Disability Equalities Scotland.

As a management committee we are also looking at our internal processes to make them more efficient. A particular thank to you goes our Treasurer; Susan Nuttall, Web Editor Carole Tildesley and Management committee member Martina Proctor. Support from our Secretary Nelson Cogbill has been appreciated on this work.

Looking to the future we intend to continue to employ two carers on a part time basis to provide respite for Young Carers and may increase this to three depending on funding.

This depends on the success of each of the Young and Senior Carers' projects.

We will continue following our five year business plan and update as needs be in response to the changes in the Fife disabled person's community.

We will also continue to work with Fife Young Carers, Fife Forum and Disabled Persons Housing Fife.

**Disabilities Fife**  
**Management Committee's Report (continued)**  
**for the year ended 31 March 2018**

**Reserves**

The management committee recognise the shortfall in unrestricted funds at the year end and the balance is under constant review to ensure that the charity has sufficient funds at any one time to meet its obligations. As the charity is starting to source new funding to continue in operation and to contribute more to the general running costs of the charity, the level of reserves is growing. In the year under review this is as a result of the new funding from a variety of sources including the Young Carers'/Senior Carers' Respite Care Project and potential future funding.

**Statement of Management Committee's Responsibilities**

The affairs of Disabilities Fife are controlled by a management committee under the powers conferred upon it by the members of the charity. The responsibilities of the management committee are described below.

**Responsibilities of the Management Committee**


The constitution governing the operation of Disabilities Fife requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure for that year. In preparing those financial statements, the management committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management committee confirm that the financial statements comply with the above requirements.

On behalf of the management committee:



Date – 07 March 2019

**Charles Litster**  
**Chairperson**



**Disabilities Fife**  
**Chairperson's Report**  
**for the year ended 31 March 2018**

It has been an interesting and challenging year for Disabilities Fife. The prospect of providing a service to Elderly Respite Carers is exciting as it fills an overwhelming need in the disabled and elderly community. Not many people realise it but 47% of people aged 65 or over are disabled. We also have more grant applications in the pipeline for administration staff on the elderly carers' project and more funding for both the Young and Senior Carers' projects.

I will start by saying a big thank you to our members. You all have been more than patient during this time of continued zero funding from Fife Council.

Our business plan and internal reviews continue to help us serve our members.

Thank you everyone again for all their fund raising efforts, it is much appreciated.

Secondly, I would like to thank our Management Committee. They have been very supportive of Disabilities Fife, our members, our Information service, the public and me.

Thirdly, a big thank you to our volunteer staff and this includes the members of our Management Committee. They have all done a magnificent job and have helped fill a resource gap. Without their help we would struggle to provide a service to our members and the public at large.

The year is a story of progress. We have had to continue to do so by taking a new look at how to fund our charity, which to a large extent we have done, and we are now looking at this in more detail. It has become obvious that we need paid staff to manage and administer the office. To that end we will be looking to Fife Council for any appropriate support.

It has become very clear to the Management Committee and to me that there is a lack of understanding about the issues that face those who are disabled. It seems ironic that since the implementation of the Equalities Act 2010 the life of those of the disabled community has deteriorated. The needs of the weakest in our society now seem to be ignored by local and national governments, best practice is being ignored and any issues that affect the weakest in our society are not being dealt with. 2019 needs to be the year that equality is restored to the disabled community and local and national governments need to recognise that there is a large gap in what they are doing to meet that need.

We look forward to a new future, one that highlights the needs and aspirations of the disabled in our Communities.



.....  
**Charles Litster**

Date - 07 March 2019

**Chairperson**

**Disabilities Fife**  
**Independent Examiner's Report to the Management Committee**  
**on the unaudited financial statements of**  
**Disabilities Fife**

I report on the financial statements for the year ended 31 March 2018 as set out on pages 5 to 12. The financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of management committee and examiner**

The charity's management committee are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The management committee consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the management committee 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 financial statements.



**Disabilities Fife**  
**Independent Examiner's Report to the Management Committee**  
**on the unaudited financial statements of**  
**Disabilities Fife**

**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 respects the requirements:-
  - i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - ii) 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 financial statements to be reached.

*Sheila Boardman*  
.....  
**Sheila Boardman M.A. F.C.A.**  
**Paterson Boyd & Co**  
**Chartered Accountants**  
**18 North Street**  
**Glenrothes**  
**Fife**  
**KY7 5NA**

Date - 7/3/19

**Disabilities Fife**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**for the year ended 31 March 2018**


	Notes	Unrestricted Fund 2018 £	Restricted Fund 2018 £	Total 2018 £	Total 2017 £
<b>Income</b>					
Donations and legacies	2	1,280	-	1,280	1,313
Income from charitable activities	3	-	29,969	29,969	29,216
Other trading activities	4	14	-	14	14
Investment income	5	2	-	2	2
<b>Total Income</b>		<u>1,296</u>	<u>29,969</u>	<u>31,265</u>	<u>30,545</u>
<b>Expenditure</b>					
Cost of other trading activities	6	-	-	-	45
Expenditure on charitable activities	7	8,134	14,670	22,804	15,603
<b>Total Expenditure</b>		<u>8,134</u>	<u>14,670</u>	<u>22,804</u>	<u>15,648</u>
<b>Net income/(expenditure) for year</b>		(6,838)	15,299	8,461	14,897
<b>Transfers between funds</b>	13	4,000	(4,000)	-	-
<b>Reconciliation of Funds</b>					
Total funds brought forward	12	(1,587)	20,854	19,267	4,370
<b>Total funds carried forward</b>	12	<u>(4,425)</u>	<u>32,153</u>	<u>27,728</u>	<u>19,267</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**Disabilities Fife**  
**Balance sheet**  
**as at 31 March 2018**

	Notes	£	2018	£	2017	£
<b>Fixed assets</b>						
Tangible assets	10			173		-
<b>Current assets</b>						
Debtors	11		263		263	
Cash at bank and in hand			28,104		19,604	
			<hr/>		<hr/>	
			28,367		19,867	
<b>Current liabilities</b>						
Creditors: amounts falling due within one year	12		(812)		(600)	
			<hr/>		<hr/>	
<b>Net current assets</b>			27,555		19,267	
			<hr/>		<hr/>	
<b>Net assets</b>			<u>27,728</u>		<u>19,267</u>	
<b>Funds</b>						
Unrestricted fund	13		(4,425)		(1,587)	
Restricted funds	13		32,153		20,854	
			<hr/>		<hr/>	
			<u>27,728</u>		<u>19,267</u>	

On behalf of the management committee:



.....  
**Charles Litster**  
**Chairperson**

Date – 07 March 2019



**Disabilities Fife**  
**Notes to the financial statements**  
**for the year ended 31 March 2018**

**1. Accounting Policies**

**Basis of accounting**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

**Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:-

Office equipment	-	20% reducing balance
Computer equipment	-	straight line over 3 years

**Donations and grants**

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except when donors specify that the donations or grants must be used in future accounting periods, or conditions are imposed, which have to be fulfilled before the charity is entitled to use such income.

**Interest receivable**

Interest is included when receivable by the charity.

**Expenditure**

Resources expended are included in the financial statements on an accruals basis inclusive of any VAT which cannot be recovered as the charity is not VAT registered.

**Fund accounting**

Funds held by the charity are either:-

- Unrestricted general funds, which can be used in accordance with the charitable objectives at the discretion of the trustees, or
- Restricted funds, which are funds that can only be used for a particular restricted purpose within the objectives of the charity.

**Disabilities Fife**  
**Notes to the financial statements**  
**for the year ended 31 March 2018**

**2. Donations and Legacies**

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Donations	<u>1,280</u>	<u>1,280</u>	<u>1,313</u>	<u>1,313</u>

**3. Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total 2017 £
SDEF grant	-	-	-	1,713
Fife Voluntary Action	-	-	-	1,000
Big Lottery – business plan	-	-	-	6,000
Big Lottery - website	-	-	-	4,000
Santander	-	-	-	4,000
Young Start – Young Carers	-	24,969	24,969	12,503
Foundation Scotland – Senior Carers	-	2,000	2,000	-
The Russell Trust – Senior Carers	-	2,000	2,000	-
Gordon Fraser Charitable Trust – Senior Carers	-	-	1,000	1,000
	<u>-</u>	<u>29,969</u>	<u>29,969</u>	<u>29,216</u>

Income from charitable activities received in the year was £29,969, of which £nil was unrestricted (2017 : £1,713) and £29,969 was restricted (2017 : £27,503).

**4. Other Trading Activities**

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Sale of radar keys	<u>-</u>	<u>-</u>	<u>14</u>	<u>14</u>

**5. Investment Income**

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

**Disabilities Fife**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2018**

**6. Cost of Other Trading Activities**

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Purchase of radar keys	-	-	45	45

**7. Cost of Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Wages and salaries	-	6,431	6,431	-
Care and support costs	70	-	70	42
Volunteer travel	1,464	48	1,512	820
Conferences and meetings	142	-	142	472
Rent	4,119	48	4,167	4,200
Rates	-	-	-	51
Insurance	307	-	307	-
Cleaning	294	-	294	332
Telephone, postages and printing	555	610	1,165	2,246
Advertising	-	977	977	398
Computer costs	477	85	562	990
Professional fees	-	6,244	6,244	5,450
Bank charges	-	-	-	2
Miscellaneous expenses	19	-	19	-
Depreciation	87	-	87	-
Independent examiner's fee	600	227	827	600
	<u>8,134</u>	<u>14,670</u>	<u>22,804</u>	<u>15,603</u>

Cost of charitable activities was £22,804, of which £8,134 (2017 : £8,954) was unrestricted and £14,670 (2017 : £6,649) was restricted.



**Disabilities Fife**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2018**

**8. Net Income for the year**

This is stated after charging:

	2018 £	2017 £
Independent examination	600	600
Depreciation	<u>87</u>	<u>-</u>

**9. Staff Costs and Emoluments**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Wages and salaries	-	6,431	6,431	-
	<u>-</u>	<u>6,431</u>	<u>6,431</u>	<u>-</u>

The charity relies mainly on volunteers and had 2 employees to March 2018 funded from restricted funds. The committee members received no remuneration in the year. During the year £1,512 (2017: £804) was paid to 3 trustees to reimburse travel expenses.

**Disabilities Fife**  
**Notes to the financial statements**  
**for the year ended 31 March 2018**

**10. Tangible fixed assets**

	Office & computer equipment £	Total £
<b>Cost</b>		
At 01.04.17	13,405	13,405
Addition	260	260
Disposal	-	-
	<hr/>	<hr/>
At 31.03.18	<u>13,665</u>	<u>13,665</u>
<b>Depreciation</b>		
At 01.04.17	(13,405)	(13,405)
On disposal	-	-
Charge for the year	(87)	(87)
	<hr/>	<hr/>
At 31.03.18	<u>(13,492)</u>	<u>(13,492)</u>
<b>Net book value</b>		
At 31.03.18	<u>173</u>	<u>173</u>
At 01.04.17	<u>-</u>	<u>-</u>

**11. Debtors**

	2018 £	2017 £
Rent deposit	263	263
	<hr/>	<hr/>
	<u>263</u>	<u>263</u>

**Disabilities Fife**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2018**

**12. Creditors: amounts falling due within one year**

	2018 £	2017 £
Accruals	812	600
	<u>812</u>	<u>600</u>

**13. Funds**

	At 01.04.17	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.03.18 £
Unrestricted fund	(1,587)	1,296	(8,134)	4,000	(4,425)
	<u>(1,587)</u>	<u>1,296</u>	<u>(8,134)</u>	<u>4,000</u>	<u>(4,425)</u>
<b>Restricted funds</b>					
Big Lottery – business plan	3,000	-	(2,400)	-	600
Big Lottery - website	4,000	-	-	(4,000)	-
Santander	4,000	-	-	-	4,000
Young Start – Young Carers	9,854	24,969	(10,920)	-	23,903
<b>Senior Carers funding</b>					
Foundation Scotland	-	2,000	(540)	-	1,460
The Russell Trust	-	2,000	(540)	-	1,460
Gordon Fraser Charitable Trust	-	1,000	(270)	-	730
	<u>20,854</u>	<u>29,969</u>	<u>(14,670)</u>	<u>(4,000)</u>	<u>32,153</u>

Represented by:

	Unrestricted Fund 2018	Restricted Fund 2018	Total Funds 2018	Total Funds 2017
Fixed assets	173	-	173	-
Net current assets	(4,598)	32,153	27,555	19,267
	<u>(4,425)</u>	<u>32,153</u>	<u>27,728</u>	<u>19,267</u>