

CHARITY NO: SC030004

COMPANY NO: SC199685

**DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

DISABILITY INFORMATION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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DISABILITY INFORMATION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	A Hastie K Smith K McDonald J McGlinchey G Jose N Mitchell (Resigned 16.12.2020) J Macdonald (Appointed 16.12.2020)
Registered Office	168 Bath Street Glasgow G2 4TP
Charity Number:	SC030004
Company Number:	SC199685
Independent Examiners	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
Bankers	Bank of Scotland 300 Lawnmarket Edinburgh EH1 2PH
Solicitors	MacRoberts LLP Excel House 30 Semple Street Edinburgh EH3 8BL

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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.

The legal and administrative information on page one forms part of this report.

Objectives & activities

Our charitable objectives are:

- To relieve the disability of people with physical, sensory or mental impairments to further their independence and full participation in the community;
- To relieve the needs of persons within Scotland who are substantially or permanently disabled by providing, or encouraging the provision of information services which will improve their conditions of life and also facilitate their active participation in, and full integration into, society; and
- To assist in resolving the social problems of disabled people by providing training, education, liaison and representation to statutory, voluntary and private sector organisations which deliver information to disabled users and carers.

Disability Information Scotland promotes the social model of disability, recognising that disability is caused by the barriers which people with impairments meet in everyday life.

The main objective is to improve the quality of life for disabled people in Scotland through:

- Providing members of the public with general information and accurate contact details of local and/or specialist sources of advice and support;
- Providing organisations and agencies with general information and accurate contact details of appropriate organisations and agencies; and
- Encouraging and supporting good practice in disability information and advice services.

Achievements and performance

Our Charity is funded by the Scottish Government Equality Unit (Section 10 funding) on a year to year basis. The priorities for the funding are around the five key ambitions of the governments A Fairer Scotland for Disabled People delivery plan.

- Support services that promote independent living, meet needs and work together to enable a life of choices, opportunities and participation
- Decent incomes and fairer working lives
- Places that are accessible to everyone
- Protected rights
- Active participation

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Disability Information Scotland contributes to these ambitions through a variety of activities, providing information services to individuals who are disabled or to carers, and to professionals in both the statutory and voluntary sector.

The Trustees receive quarterly reports on the activities and performance of each of the activities relevant to:

- The overall aims and objectives;
- Relationships with staff and volunteers, beneficiaries and funders; and
- Partnership working

2020/21 was an incredibly challenging year. As an information provider, our services were in greater demand than at any time in our recent history.

Our helpline experienced a sharp and sustained increase in demand throughout 2020/21 and as a result was the focus of all of our resources. The COVID-19 pandemic dramatically changed how people in Scotland lived their lives and for disabled people these changes were quite dramatic and long lasting. Loss or reduction of support services, limited access to health and social care, problems getting access to food and medicines, no access to family and friend support networks contributed to a feeling of anger, frustration and isolation among our callers. All of this, as well as the constant fear of contracting the virus left many people stressed and anxious.

As an organisation we seamlessly transferred our service to a home delivery model and our staff performed magnificently under often challenging and swiftly changing conditions affected by government and business responses to the pandemic.

A highlight of the year was the launch our new website in December 2020, bringing the resources of Disability Information Scotland and the Scottish Accessible Information Forum into one single website. There is now a one stop resource for the provision of disabled information coupled with the tools and learning resources for others to enable them to understand the importance of how information should be presented to ensure it is accessible to all. We now have the ideal platform to help us continue our mission to help disabled people overcome the communication and information barriers that affect them day to day.

Highlight Statistics for 2020/21 (19/20 comparison in brackets)

- 3,220 calls to our helpline (2,030)
- Over 1,400 signposts to over 380 organisations, suppliers and service providers*
- 70,016 visitors to our website (101,056)
- 6,078 searches of our Scottish Disability Directory (10,565)
- 93,632 views of our online Information Guides (181,856)

*This figure is under-reported. Only headline statistics were captured during periods of heavy helpline use.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Activities in 2020-21

Helpline and email enquiries

Our national helpline provides free, independent and impartial information and signposting to disabled people, their families, friends, carers and people who work within the sector. People ask about all sorts of disability related topics including grants and trusts, welfare benefits, equality and discrimination, travel and transport, housing, education, and leisure.

During 2020/21 we extended our helpline opening hours to 9:30am to 4pm, with voicemail, text, email and website contact form available out-with these hours. The pandemic generated an increase in helpline calls of 58% compared to the previous year.

The nature of the calls to our helpline during the pandemic have been markedly different than pre-pandemic. Feelings of frustration, anger, sense of helplessness were very much evident in our conversations. Local authorities closing down non-essential services and having no obvious route for disabled people, their carers or family to engage was a big issue for many of our callers.

The often swift and immediate change in lockdown rules, whilst necessary, left many disabled people struggling to meet their day to day needs. With little or no support we dealt with people who were clearly finding themselves more and more isolated, resulting in callers often presenting with mental health issues.

We worked very hard to ensure the helpline service worked seamlessly throughout the pandemic. Providing information and signposting still provides the mechanism and direction to a positive outcome for the users of our service.

Our customers have told us that they value our listening, understanding and empathy, especially at a time when many other services are unavailable.

Website

Our website is a crucial medium for sharing information. In 2020/21 we observed a marked reduction in the number of visitors coming to our website. Given the large increase in helpline contact, it was clear that users of our service preferred to engage with our service in a more personal way. Our Information Guides remain the most popular destination for visitors to our site, with 93,000 views of the guides over the year.

In December 2020 we launched our new website. Working with our web designers, Form & Function Digital Co-op, we were incredibly proud to launch a fresher, more engaging website.

Form & Function proved to be the ideal partner in developing our website, understanding our needs perfectly and bringing innovation to our site that exceeded our expectations. Where before, when we had a stand-alone disability directory, information resources, training content on the Scottish Accessible Information Forum, we were often restricted in what we could do in terms of providing information in a comprehensive and coherent way. Our new website manages all of our content in one place and has made major improvements in how we administer and deliver our information.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Activities in 2020-21

Scottish Disability Directory

Our Directory has been connecting disabled people to thousands of disability organisations, suppliers and support groups since 1999. Access is free and available to all. Users can search by topic, local authority area or free text.

As we observed with the website, use of our online resources decreased during the pandemic, with our Disability Directory usage falling to 6000 searches in the year.

As part of our new website development we were delighted to redesign our Directory, not only bringing the search tool into our home screen thus raising its profile, but by cross-matching directory categories with our Information Guides and FAQs, we can present multiple information resources in our results improving the quality and relevance of the results to our users. We believe these new changes are very positive and anticipate an increase in use of the Directory in the future.

Social Media and online presence

Our Twitter and Facebook presence is important for us not only to promote the activities of Disability Information Scotland but to promote the many developments and events in the sector that would be of interest to our readers. The restrictions of having only a small team makes it difficult to dedicate time to social media, however, we do try to ensure our media channels are kept current and interactive.

We also help share other disability organisation news and ensure wherever possible that we draw on their expertise in communicating messages.

Scottish Accessible Information Forum (SAIF)

We are the custodians of the catalogue of information resources and training material developed by SAIF. We are proud that we are able to ensure that these resources remain available to organisations across Scotland.

Our aim is to raise awareness of the SAIF standards and encourage organisations to develop information strategies, policies and practices which take account of the needs of disabled people and carers.

We were very grateful that the Scottish Government granted approval for us to use a small underspend to allow us to merge the websites of Disability Information Scotland and SAIF. With the expert help of our web designers we successfully migrated the content of both sites into a new, fresh and accessible website in December 2020. We have brought all our information resources and SAIF training content under one roof, reducing our hosting and support costs and improving the learning experience of our course participants.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Networking and events

One of the most rewarding aspects of work we do is raising awareness of our service by taking the opportunity to get out and about, meeting people and other organisations.

Due to the limitations placed upon by the COVID pandemic we were unable to enjoy in-person networking events, however, one positive development of the pandemic has been the ability to attend meetings, seminars and training sessions virtually through a number of video conferencing services.

We learn a great deal from events, helping to build our knowledge and understanding of developments in the sector and allowing us to showcase the great work from organisations across Scotland through our newsletter and blogs.

We hope to resume in-person activities once we are satisfied it is safe to do so.

Structure, governance and management

Disability Information Scotland is a Company Limited by Guarantee and not having share capital under the Companies Act 2006. The Articles of Association govern the activities of the Company. The Company is also a Charity and subject to the rules and requirements set by the Office of the Scottish Charity Regulator (OSCR). For the purposes of charity law, the Directors are also charity trustees. The directors are the members of the company. The maximum number of directors shall be determined by the Board and the minimum number of directors shall be three (3). Directors may serve for a period of three (3) years at which point they must retire from office but shall be eligible for reappointment.

Recruitment Induction and Training for Directors

The Directors ensure that at all times appointments are made so that the combined skills of the directors cover the skillset needed to advance the objectives of the Company. Our Directors have a wide range of skills and experience and considerable knowledge of disability both professionally and in life experience which provides the steering of the company. A new recruitment strategy has been implemented to ensure that both skills and experience and knowledge of disability will be essential criteria in any appointment. Directors will be recruited via the most appropriate channel including the Institute of Directors and Good Moves (the recruitment site for the voluntary sector in Scotland). The Directors are the Members of the Company and therefore have the duty and responsibility to elect new directors.

Recruitment Induction and Training for Directors

New directors receive an induction pack with a range of information on the company including a copy of the Memorandum and Articles, information on the role, statutory duties and responsibilities of charity trustees together with the core funding application and a copy of the Strategic Plan and Social Impact Map. The Chair meets with new directors and they are invited to observe a board meeting prior to being invited to join the board. The Manager also arranges to meet with them to introduce them to the team and give more detailed background on the charity.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

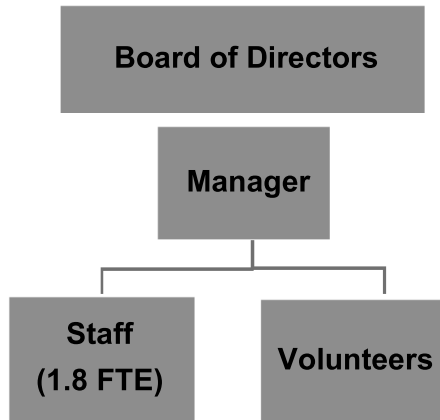
Recruitment Induction and Training for Directors (continued)

Directors are encouraged to attend training in Trustee duties and responsibilities and Finance and Employment Law updates. The charity takes out indemnity insurance on behalf of the Trustees.

Risk Management

Procedures are in place to ensure the health, safety and welfare of staff and visitors to our offices including also remote and home working procedures. Risks to the quality and integrity of our information service are mitigated by operational procedures and adherence to both the Helplines Partnership and Scottish Accessible Information Forum (SAIF) quality standards. All policies and procedures are reviewed on a regular basis to ensure they continue to meet our needs. The Board reviews the organisation's Risk Register on a regular basis, at least every six months.

Organisational Structure



The Board of Directors is responsible for the policy and strategic direction of Disability Information Scotland. The Board meets at least on a quarterly basis with interim meetings held when required. The Manager attends meetings as an observer and does not have voting rights.

Day to day responsibility for implementing the organisation's Strategic Plan is delegated to the Manager. Pay and remuneration is set by the Directors at existing levels but is to be reviewed once continuation funding for a three-year period has been secured.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Financial Review

Our principal funder is the Scottish Government, who provided one year funding in 2020/21 from their Section 10 funding stream, administered by the Equality Unit. As in previous years, this was one year funding. Our funding for 2020/21 was granted swiftly by the Scottish Government and this gave us stability at exactly the right moment when demand for our service shot up.

Due to the COVID19 pandemic, our services were delivered remotely through a home working model. We retained our office premises throughout, meeting the associated costs, however we have taken the decision to adopt a hybrid model of working in the future, and will seek new office premises better suited to the needs of the organisation. We have terminated our tenancy at Thorn House and will seek new premises during the 2021/22 financial year.

In March 2021 the Scottish Government opened the Equalities & Human Rights Fund for applications for 3 years funding. The Fund will support a range of organisations that deliver work focused on tackling inequality and discrimination, furthering equality and advancing the realisation of human rights in Scotland. We are delighted to advise that we were successful in our application and very much look forward to delivering services under this fund.

Demand for our helpline remains high and it will be necessary to seek additional funding to increase helpline capacity. To meet the increasing demands within the service we will seek to diversify our income sources through a robust fundraising strategy, activities and applications. We will also seek to enhance our volunteer resource to bring new skills and experience into our organisation to help support our aims.

Existing staff, employed before 1st April 2017 enjoy an employer's contribution of 6% to a defined contribution pension scheme. New staff from 2017 are enrolled in a Stakeholder Pension Scheme with 4% employer's contribution.

Reserves Policy

The Board have determined that their target level of reserves at any given time should equate to a minimum of 3 months' expenditure plus the costs of orderly winding up of the charity, such as redundancy costs and payment of remaining liabilities. This would equate to £30,232 based on 20/21 expenditure levels. Unrestricted reserves are currently £20,759 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £1,365, our reserves are £19,394 therefore falling short of the targeted figures.

The core funding is given by the Scottish Government on a restricted funds basis. It is the main source of income for the charity.

It is our aim to work towards building up reserves, however, any underspend from the core (restricted) funding must be returned to the Scottish Government.

When continuation funding now secured, we will review and implement the fundraising strategy developed in the previous financial year to strengthen the service and employ a full cost recovery model wherever possible.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Future Plans

Disability Information Scotland seeks to:

- Diversify our income sources through a robust fundraising strategy, activities and applications.
- With the success in obtaining Equalities & Human Rights funding, we will develop our Accessible Information service through the recruitment of an Accessible Information Officer and explore opportunities for income generation.
- Ensure the information provided to service users is accurate and high quality and in accordance with the requirements of the Scottish National Standards for Information Providers
- Continue to develop and support our staff and volunteer team through appropriate internal and external training.
- Review and develop all of our online and offline information resources, including investigating innovative methods of sharing information (e.g. videos/YouTube channel, Apps etc).
- Seek additional funding to allow us to expand our helpline staff resource in light of the increased demand placed upon the service due to COVID-19.
- Service expansion and a change to a hybrid working model will necessitate a change in our working environment. We will seek new premises and identify a solution that best meets the needs of the staff and service delivery.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Disability Information Scotland for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 that period. In preparing the 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

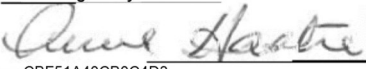
DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

DocuSigned by:

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Name: Anne Hastie

Date: 2 November 2021

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY INFORMATION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 12 to 22.

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.

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 respects 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.

DocuSigned by:



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Jenny Simpson BSc (Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: 2 November 2021

DISABILITY INFORMATION SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income and endowments from:							
Donations and legacies	4	-	120,000	120,000	15	120,000	120,015
Total Income		-	120,000	120,000	15	120,000	120,015
Expenditure on:							
Charitable activities	5	929	120,000	120,929	2,038	125,040	127,078
Total Expenditure		929	120,000	120,929	2,038	125,040	127,078
Net (expenditure) for the year		(929)	-	(929)	(2,023)	(5,040)	(7,063)
Transfers between funds		500	(500)	-	1,817	(1,817)	-
Net movement in funds		(429)	(500)	(929)	(206)	(6,857)	(7,063)
Funds reconciliation							
Total Funds brought forward	13	21,188	31,965	53,153	21,394	38,822	60,216
Total Funds carried forward	13	20,759	31,465	52,224	21,188	31,965	53,153

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DISABILITY INFORMATION SCOTLAND**BALANCE SHEET AS AT 31 MARCH 2021**

	Note	Total Funds 2021 £	Total Funds 2020 £
Fixed assets:			
Tangible assets	10	1,365	1,602
Total Fixed Assets		1,365	1,602
Current assets:			
Debtors	11	1,609	2,072
Cash at bank and in hand		51,081	52,452
Total Current Assets		52,690	54,524
Liabilities:			
Creditors falling due within one year	12	(1,831)	(2,973)
Net Current Assets		50,859	51,551
Total assets less current liabilities		52,224	53,153
Net Assets		52,224	53,153
The funds of the charity:			
Restricted funds	13	31,465	31,965
Unrestricted funds	13	20,759	21,188
Total charity funds		52,224	53,135

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

DocuSigned by:

 Name: Anne Hastie

Date: 2 November 2021

Company number: SC199685

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of attracting voluntary income and their associated support costs; and
- Expenditure on charitable activities includes costs incurred in the delivery of the charity's services and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees along with an apportionment of overhead and support costs.

The charity has not undertaken any fundraising activities this year and as a result have not allocated any support costs to fundraising. In addition, only salary costs have been included within support costs, in line with the changing activities of the charity. The allocation of support and governance costs is analysed in note 6.

(f) Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised and valued at historical cost. Depreciation is charged as follows:

Computers and telephones	Basis 33% straight line
Office equipment	15% straight line

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) 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.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1.Accounting Policies (continued)

(i) 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.

(j) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Pensions

Existing employees of the charity are entitled to join a defined contribution pension scheme. New staff from 2019 are enrolled in a Stakeholder Pension Scheme with 4% employer's contribution. The charity contribution is restricted to the contributions disclosed in note 7.

(l) Operating leases

The charity classifies the leases equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(m) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(n) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****1.Accounting Policies (continued)**

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

(n) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status

Disability Information Scotland is a registered Scottish charity and a company limited by guarantee which has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). There were no expenses reimbursed to trustees during the year (2020: none). No expenses were waived by trustees in year (2020: travel and training expenses totalling £66 were waived by two trustees).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2020: none).

4. Income from donations and legacies

	2021	2020
	£	£
Grants	120,000	120,000
Donations	-	15
	<u>120,000</u>	<u>120,015</u>

5. Analysis of expenditure on charitable activities

	2021	2020
	£	£
Events	-	625
Staff costs	52,255	57,314
Premises costs	10,383	10,561
Admin costs	13,885	21,948
Governance costs (note 6)	3,997	3,754
Support costs (note 6)	40,409	32,876
	<u>120,929</u>	<u>127,078</u>

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	2020			Basis of apportionment
	2020 Governance related £	Information management and provision £	2020 Total £	
Staff costs	1,730	32,876	34,606	Staff time
Total	1,730	32,876	34,606	

Cost type	2021			Basis of apportionment
	2021 Governance related £	Information management and provision £	2021 Total £	
Staff costs	2,127	40,409	42,536	Staff time
Total	2,127	40,409	42,536	

Governance costs:	2021 £	2020 £
AGM expenses	-	40
Support costs	2,127	1,730
Legal fees	300	313
Independent examiner's remuneration	1,570	1,671
	3,997	3,754

Allocation of governance and other support costs:	2020		
	Other support costs £	2020 Governance £	2020 Total £
Information management & provision	32,876	3,754	36,630
Total allocated	32,876	3,754	36,630

Allocation of governance and other support costs:	2021		
	Other support costs £	2021 Governance £	2021 Total £
Information management & provision	40,409	3,997	44,406
Total allocated	40,409	3,997	44,406

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****7. Analysis of staff costs and remuneration of key management personnel**

	2021	2020
	£	£
Salaries and wages	86,817	84,008
Social security costs	3,149	3,000
Pension costs	3,762	3,580
Total staff costs	<u>93,728</u>	<u>90,588</u>
Key management personnel remuneration	<u>42,536</u>	<u>40,268</u>

The charity made contributions of £2,191 to the pension plan operated by Standard Life and contributions of £1,571 to the pension plan operated by The People's Pension. Total pension contributions made in the year on behalf of the employees were £3,762 (2020: £3,580).

No employees had employee benefits in excess of £60,000 (2020: Nil).

	2021	2020
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>4</u>	<u>4</u>

8. Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	737	2,038
Independent examiner's remuneration	<u>1,570</u>	<u>1,671</u>

9. Government Grants

Income from government grants comprises £120,000 (2020: £120,000) from the Scottish Government. The grant was to be used for day to day running costs of the charity in line with the charity's development plan.

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****10. Tangible Fixed Assets**

	Computers and telephones £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	6,755	845	7,600
Additions	500	-	500
Disposals	-	-	-
At 31 March 2021	<u>7,255</u>	<u>845</u>	<u>8,100</u>
Depreciation			
At 1 April 2020	5,787	211	5,998
Charge for the year	610	127	737
Eliminated on disposals	-	-	-
At 31 March 2021	<u>6,397</u>	<u>338</u>	<u>6,735</u>
Net book value			
At 31 March 2021	<u>858</u>	<u>507</u>	<u>1,365</u>
At 31 March 2020	<u>968</u>	<u>634</u>	<u>1,602</u>

11. Debtors

	2021 £	2020 £
Debtors	893	893
Prepayments	716	1,179
	<u>1,609</u>	<u>2,072</u>

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	199	1,303
Accruals	1,632	1,670
	<u>1,831</u>	<u>2,973</u>

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

13. Analysis of charitable funds

Analysis of Fund movements 2020	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	1,823	-	(2,038)	1,817	1,602
Total designated funds	1,823	-	(2,038)	1,817	1,602
General funds	19,571	15	-	-	19,586
Total unrestricted funds	21,394	15	(2,038)	1,817	21,188
Restricted funds					
Accessible Information Project	15,865	-	(12,887)	3,817	6,795
CRM & IT Equipment	9,986	-	(2,766)	(845)	6,375
Scottish Government	12,971	120,000	(109,387)	(4,789)	18,795
Total restricted funds	38,822	120,000	(125,040)	(1,817)	31,965
TOTAL FUNDS	60,216	120,015	(127,078)	-	53,153

Analysis of Fund movements 2021	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	1,602	-	(737)	500	1,365
Total designated funds	1,602	-	(737)	500	1,365
General funds	19,586	-	(192)	-	19,394
Total unrestricted funds	21,188	-	(929)	500	20,759
Restricted funds					
Accessible Information Project	6,795	-	-	-	6,795
CRM & IT Equipment	6,375	-	-	(500)	5,875
Scottish Government	18,795	120,000	(120,000)	-	18,795
Total restricted funds	31,965	120,000	(120,000)	(500)	31,465
TOTAL FUNDS	53,153	120,000	(120,929)	-	52,224

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The fixed asset designated fund represents the net book value of the tangible fixed assets at the year end.

- b) Restricted funds comprise:

Accessible Information Project - Scottish Government funding to be used towards embedding the Scottish Accessible Information Forum (SAIF) resources within the charity to make information accessible to everyone.

CRM & IT Equipment - Scottish Government funding to be used for CRM Software and IT equipment, in line with the needs of the charity.

Scottish Government – towards the day to day running costs of the charity.

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****13. Analysis of charitable funds (continued)**

c) Transfers comprise:

CRM & IT Equipment - £500 transferred to fixed assets due to a fixed asset addition in the year.

14. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed assets	1,602		1,602
Debtors	-	2,072	2,072
Bank	19,586	32,866	52,452
Creditors due < 1 year	-	(2,973)	(2,973)
	<u>21,188</u>	<u>31,965</u>	<u>53,153</u>
	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed assets	1,365	-	1,365
Debtors	-	1,609	1,609
Bank	19,394	31,687	51,081
Creditors due < 1 year	-	(1,831)	(1,831)
	<u>20,759</u>	<u>31,465</u>	<u>52,224</u>

15. Leases

Annual lease commitments of the charity at 31st March 2021 were as follows:

	Property	Equipment	2021	2020
	£	£	£	£
Due < 1 year	1,898	1,488	3,386	1,488
Due between 2 to 5 years	-	-	-	1,488
	<u>1,898</u>	<u>1,488</u>	<u>3,386</u>	<u>2,976</u>