

CHARITY NO: SC030004

COMPANY NO: SC199685

**DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

DISABILITY INFORMATION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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DISABILITY INFORMATION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

A Hastie
K Smith
K McDonald (Resigned 24.11.2021)
J McGlinchey
G Jose
J Macdonald (Resigned 21.06.2022)
J Dimmick (Appointed 24.05.2022)

Registered Office

Norton Park
57 Albion Road
Edinburgh
EH7 5QY

Charity Number:

SC030004

Company Number:

SC199685

Independent Examiners

Wylie & Bisset LLP
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 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

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 trust deed, 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 (FRS 102), (effective 1 January 2019).

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 (Equality & Human Rights Fund). Our services deliver on the following fund outcomes,

- Disabled people have greater awareness of their human rights and how to access them.
- Disabled people have increased remedy where their rights have not been upheld.
- Disabled people have increased participation in the public life.
- Disabled people have increased influence in the decisions that affect them.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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

2021/22 was an incredibly positive year for the Charity. Demand for our service continued to grow and we were successful in securing three years funding from the Scottish Governments Equality & Human Rights Fund. This replaced our Section 10 one-year cyclic funding, and this change has given the charity security and confidence as we move forward.

Highlight Statistics for 2021/22

- 3,590 calls to our helpline
- 135,731 visitors to our website
- 37,273 views of our online Information Guides
- 29,232 views of our Blogs and FAQ's
- 14,842 searches of our Scottish Disability Directory
- 3,099 views of our Accessible Information guidance

Activities in 2021-22

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. Our helpline staff listen to our callers, give them the opportunity to discuss their issues in a confidential and understanding space and through understanding their needs provide tailored options for moving forward and sign posting to organisations best placed to support the caller with the challenges they face.

During the year we responded to 3590 enquiries covering a wide range of topics such as welfare benefits, mobility and transport, aids & equipment, social care and rights & legislation. This represents an 11.5% increase in demand compared to 2020/21 (3220 enquiries).

Due to continued high demand we are maintaining our helpline opening hours of 10am to 4pm, with voicemail, text, email and website contact form available out-with these hours.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Helpline and email enquiries (continued)

To better manage our call volumes, we sought a cloud-based VoIP (Voice over Internet Protocol) telephony system. We chose to implement Gamma Horizon, provided by Focus Group. This provides us with a flexible and future proof system allowing us to deliver our helpline service in a hybrid model allowing office based and home-based service delivery.

Website

Our website is a crucial medium for sharing information. In 2021/22 we experienced a large jump in visitors to our site, reversing the decrease brought about during the pandemic in 2020. We had 135,731 visitors, an increase of 94% compared to 2020/21 (70k visitors).

We are delighted that our new website is attracting more visitors to our online resources. With more pages viewed and time spent on our site we are pleased that visitors are more engaged. Due to the way our Information Guides are structured on our new website we have noted a reduction in visitors to this area of our website. We are researching new content for our Guides and working with Google Ad Grants to help improve the flow of visitors to our Guides. Whilst the numbers are reduced, we know that content remains helpful with high demand for our guides on Blue Badges & Parking, Accessible Toilets, Holiday & Respite Grants, The Equality Act and Disability Aids & Equipment.

Our Blogs on VAT Exemption, Recycling and Donating Disability equipment, Accessible Outdoors and Making Information Accessible continue to be popular.

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. Some examples include grants, discrimination, advocacy, vehicle hire, financial help, rambling, recliner chairs, lifts, and care & repair.

During the year we worked closely with our website designers to bring in a high level of automation to the Directory review process, improving the experience for organisations and freeing up staff resource to focus on our helpline demand.

As we observed with the website, use of the Scottish Disability Directory has seen an increase in use compared to the previous year, with an increase of 144% from 6,078 to 14,842.

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 through support from our volunteer.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Social Media and online presence (continued)

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

Accessible Information

We are the custodians of the catalogue of information resources and training material developed by the Scottish Accessible Information Forum (SAIF). We are proud that we can 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 delighted that the Accessible Information content was viewed 3099 times during the year and furthermore we had 81 participants on our Accessible Information E-learning courses.

We are delighted that the Scottish Government, through their Equalities & Human Rights funding, have allowed us to advertise for an Accessible Information Officer. This role will be crucial in raising awareness and understanding of the importance of accessible information. The post holder will provide tools, materials and training to public agencies, third sector organisations and others to help them meet the information needs of a diverse range of service users and carers

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 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

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.

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.

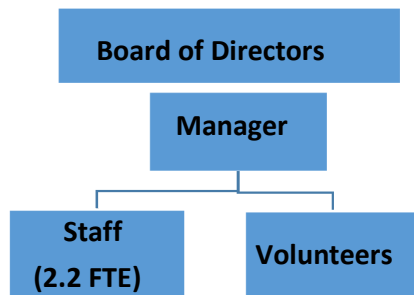
Risk Management

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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

Financial Review

Our principal funder is the Scottish Government, who provide three-year funding from October 2021 to September 2024. Following a number of years of one year funding we are pleased to have the stability this new funding provides enabling us to develop our service to meet the needs of disabled people and delivering on the outcomes of our charity and funder.

Due to the COVID19 pandemic, our services were delivered remotely through a home working model. In 2021 we took the decision to give up our office at Thorn House, Edinburgh, and in August 2022 we obtained new premises at Norton House better suited to the needs of the organisation.

Demand for our helpline remains high and it is necessary to seek additional capacity. We have developed a robust Volunteer Strategy and recruitment program and are currently seeking additional funding to meet the costs associated with recruiting and managing volunteers.

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 £28,097 based on 21/22 expenditure levels. Unrestricted reserves are currently £20,022 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £628, our reserves are £19,394 therefore falling short of the targeted figures.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy (continued)

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.

We will review our fundraising strategy with view to strengthening the service and employ a full cost recovery model wherever possible.

Future Plans

Disability Information Scotland seeks to:

- Diversify our income sources through a robust fundraising strategy, activities and applications.
- We will develop our Accessible Information service through the recruitment of an Accessible Information Officer and explore opportunities for income generation.
- Build capacity through a robust volunteer programme.
- 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 following the COVID-19 pandemic.
- Service expansion and a change to a hybrid working model will necessitate a change in our working environment. We will seek to 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements (continued)

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 adequate 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.

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) (effective 1 January 2019) 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: 30 November 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY INFORMATION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 11 to 21.

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

168 Bath Street

Glasgow

G2 4TP

Date: 30 November 2022

DISABILITY INFORMATION SCOTLAND**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations and legacies	4	-	142,263	142,263	-	120,000	120,000
Total Income		-	142,263	142,263	-	120,000	120,000
Expenditure on:							
Charitable activities	5	737	111,650	112,387	929	120,000	120,929
Total Expenditure		737	111,650	112,387	929	120,000	120,929
Net (expenditure)/income for the year		(737)	30,613	29,876	(929)	-	(929)
Transfers between funds		-	-	-	500	(500)	-
Net movement in funds		(737)	30,613	29,876	(429)	(500)	(929)
Funds reconciliation							
Total Funds brought forward	13	20,759	31,465	52,224	21,188	31,965	53,153
Total Funds carried forward	13	20,022	62,078	82,100	20,759	31,465	52,224

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 2022**


	Note	Total Funds 2022 £	Total Funds 2021 £
Fixed assets:			
Tangible assets	10	628	1,365
Total Fixed Assets		628	1,365
Current assets:			
Debtors	11	457	1,609
Cash at bank and in hand		83,134	51,081
Total Current Assets		83,591	52,690
Liabilities:			
Creditors falling due within one year	12	(2,119)	(1,831)
Net Current Assets		81,472	50,859
Total assets less current liabilities		82,100	52,224
Net Assets		82,100	52,224
The funds of the charity:			
Restricted funds	13	62,078	31,465
Unrestricted funds	13	20,022	20,759
Total charity funds		82,100	52,224

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 2022 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: 30 November 2022

Company number: SC199685

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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) (effective 1 January 2019) and 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 2022

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:

	Basis
Computers and telephones	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 2022

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 trustees 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 2022****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 (2021: £nil). There were no expenses reimbursed to trustees during the year (2021: none). No expenses were waived by trustees in year (2021: nil)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2021: none).

4. Income from donations and legacies

	2022	2021
	£	£
Grants	142,263	120,000
	<u>142,263</u>	<u>120,000</u>

5. Analysis of expenditure on charitable activities

	2022	2021
	£	£
Staff costs	53,372	52,255
Premises costs	4,165	10,383
Admin costs	10,246	13,885
Governance costs (note 6)	4,202	3,997
Support costs (note 6)	40,402	40,409
	<u>112,387</u>	<u>120,929</u>

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****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	2021 Governance related £	2021 Information management and provision £	2021 Total £	Basis of apportionment
Staff costs	2,127	40,409	42,536	<i>Staff time</i>
Total	2,127	40,409	42,536	

Cost type	2022 Governance related £	2022 Information management and provision £	2022 Total £	Basis of apportionment
Staff costs	2,126	40,402	42,528	<i>Staff time</i>
Total	2,126	40,402	42,528	

Governance costs:	2022 £	2021 £
Support costs	2,126	2,127
Legal fees	300	300
Independent examiner's remuneration	1,776	1,570
	4,202	3,997

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

Allocation of governance and other support costs:	2022 Other support costs £	2022 Governance £	2022 Total £
Information management & provision	40,402	4,202	44,604
Total allocated	40,402	4,202	44,604

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****7. Analysis of staff costs and remuneration of key management personnel**

	2022	2021
	£	£
Salaries and wages	87,176	86,817
Social security costs	3,356	3,149
Pension costs	3,924	3,762
Total staff costs	<u>94,456</u>	<u>93,728</u>
Key management personnel remuneration	<u>42,528</u>	<u>42,536</u>

The charity made contributions of £2,191 (2021: £2,191) to the pension plan operated by Standard Life and contributions of £1,733 (2021: £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 £3,924 (2021: £3,762).

No employees had employee benefits in excess of £60,000 (2021: Nil).

	2022	2021
	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

This is stated after charging:	2022	2021
	£	£
Depreciation	737	737
Independent examiner's remuneration	<u>1,776</u>	<u>1,570</u>

9. Government Grants

Income from government grants comprises £142,263 (2021: £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 2022****10. Tangible Fixed Assets**

	Computers and telephones £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	7,255	845	8,100
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>7,255</u>	<u>845</u>	<u>8,100</u>
Depreciation			
At 1 April 2021	6,397	338	6,735
Charge for the year	610	127	737
Eliminated on disposals	-	-	-
At 31 March 2022	<u>7,007</u>	<u>465</u>	<u>7,472</u>
Net book value			
At 31 March 2022	<u>248</u>	<u>380</u>	<u>628</u>
At 31 March 2021	<u>858</u>	<u>507</u>	<u>1,365</u>

11. Debtors

	2022 £	2021 £
Debtors	-	893
Prepayments	457	716
	<u>457</u>	<u>1,609</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	343	199
Accruals	1,776	1,632
	<u>2,119</u>	<u>1,831</u>

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****13. Analysis of charitable funds**

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

Analysis of Fund movements 2022	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	1,365	-	(737)	-	628
Total designated funds	1,365	-	(737)	-	628
General funds	19,394	-	-	-	19,394
Total unrestricted funds	20,759	-	(737)	-	20,022
Restricted funds					
Accessible Information Project	6,795	-	-	-	6,795
CRM & IT Equipment	5,875	-	-	-	5,875
Scottish Government	18,795	142,263	(111,650)	-	49,408
Total restricted funds	31,465	142,263	(111,650)	-	62,078
TOTAL FUNDS	52,224	142,263	(112,387)	-	82,100

- 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.

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****13. Analysis of charitable funds (continued)**

b) Restricted funds comprise:

Scottish Government – represents funding towards the day to day running costs of the charity. £18,795 of the carried forward balance has since been approved on the 9th of August 2022 for use towards ongoing premises costs. The remaining balance of £30,613 relates to funding which covers the period from 1st October 2021 to 30th of September 2022 therefore the funds will be spent in the normal day to day operations of the charity.

c) Transfers comprise:

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

14. Net assets over funds

	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>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	628	-	628
Debtors	-	457	457
Bank	19,394	63,740	83,134
Creditors due < 1 year	-	(2,119)	(2,119)
	<u>20,022</u>	<u>62,078</u>	<u>82,100</u>

15. Leases

There were no lease commitments at the balance sheet date of 31st March 2022:

	Property £	Equipment £	2022 £	2021 £
Due < 1 year	-	-	-	3,386
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,386</u>