

**CHARITY NO: SC030004**

**COMPANY NO: SC199685**

**DISABILITY INFORMATION SCOTLAND  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**DISABILITY INFORMATION SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

	<b>PAGE</b>
Reference and Administrative information	1
Report of the Trustees	2 – 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 21

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

##### **Trustees**

A Hastie  
K Smith  
J McGlinchey  
G Jose  
J Macdonald (Resigned 21.06.2022)  
J Dimmick (Appointed 24.05.2022)  
A Barnes (Appointed 11.01.2023)  
E Richardson (Appointed 13.03.2023)

##### **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  
10 George Street  
Edinburgh  
EH2 2PF

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

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 published on 16 July 2014.

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 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 2023**

#### **Achievements and performance (continued)**

Disability Information Scotland contributes to these outcomes 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.

**2022/23** was a very positive year for the Charity. Two notable developments were (1) taking up tenancy at Norton Park, an office complex providing high quality, affordable office accommodation housing many voluntary, mainly social welfare charities, and (2) through the support of our Equalities & Human Rights funding, we successfully recruited to a new role, that of Accessible Information Officer.

Following a lengthy search for fully accessible offices in the Edinburgh area we were delighted to acquire premises at Norton Park. The office provides full disabled access and is self-contained, offering both COVID safe provision and allows for confidential and sensitive helpline enquiries to be handled without fear of calls being overheard, or sounds encroaching the space as was our experience in our previous open plan environment. The office also offers sufficient space to accommodate both staff and volunteers and allows for future growth. The new premises also had the welcome impact of improving staff mental wellbeing and reduced feelings of isolation following 2 years working from home.

Our new post of Accessible Information Officer allows us to raise awareness of our Accessible Information services and enables us to provide training to tackle the exclusion and discrimination that disabled people can experience every day. By developing our online information resources, producing new self-study Elearning content and delivering virtual and in-person training, we are more able to support organisations in the Third Sector, together with the public and private sectors to make a positive change in how they communicate with and to disabled people.

#### **Highlight Statistics for 2022/23**

- 3,420 calls to our helpline
- 128,532 visitors to our website
- 36,998 views of our online Information Guides
- 22,533 views of our Blogs and FAQ's
- 13,223 searches of our Scottish Disability Directory
- 2,623 views of our Accessible Information guidance

#### **Activities in 2022-23**

##### **Helpline and email enquiries**

Our national helpline operates Monday to Friday between the hours of 10am and 4pm, with voicemail, text and website contact form available to capture enquiries outwith these times. We provide free, independent, and impartial information and signposting to disabled people, their families, friends, carers and people who work within the sector.

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Helpline and email enquiries (continued)**

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 together with sign posting to those organisations best placed to support the caller with the challenges they face.

During the year we responded to 3,420 enquiries covering a wide range of topics such as welfare benefits, mobility and transport, aids & equipment, social care and rights & legislation. We are pleased that all enquiries were responded to within 2 working days, with the majority handled the same day.

We provided 3,574 signposts to over 630 organisations across Scotland including local authorities, government agencies, health boards, Third Sector organisations and suppliers.

As with many organisations in our sector, and across wider society, we received many calls in relation to the hardships being experienced through the cost of living crisis. Frustration, anger and worry were feelings that many expressed as they sought help in tackling the issues facing them, particularly the soaring costs in energy and food.

We provided information on automatic support available, foodbank links, additional grant providers and where to check benefit entitlement to maximise income. We also worked with the Scottish Government's marketing team and endorsed the governments Cost of Living Support website, a resource that has been helpful, not only to sign post people to, but for us to use in finding sources of help that people may be entitled to. We know that applying for grants, benefits and seeking extra support whilst living with the stress and worry of uncontrollable price rises is difficult. Timescales and onerous application processes will deter some, however, we are here to listen, encourage and help point them in the direction of additional support.

#### **Website**

Our website is a crucial medium for sharing information and we were pleased to see over 128,500 visitors to our website over the year.

Our Information Guides proved popular with 36,998 views over the year. Guides receiving most interest were, Blue Badges and Car Parking, Accessible Toilets, Holiday and Respite Grants, Disability Aids & Equipment, Access to Work, Carers Allowance and Grants and Support.

Our Blogs received 17,596 views. Most viewed were Easy Guide to VAT exemption, What to do with equipment you no longer need, Accessible Outdoors and Making Information Accessible. A further 4,937 views of our Frequently Asked Questions, most viewed include How to get a disabled parking bay outside my house, How do I get a RADAR key, How do I appeal my PIP decision and What to do if I feel discriminated.

Based on the conversations on the helpline we felt it was important to add additional content (blogs) to the website,

- Adult Disability Payment, a blog introducing the devolved disability benefit which had its nationwide launch in August 2022, following a pilot launch in March 2022.
- Information to help with energy bills and rising costs, a blog drawing content from a number of sources that provides information on support organisations and financial help.

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Website (continued)**

- How to make your organisation inclusive for disabled people, a blog covering a wide spectrum of disabilities, visual and hearing impairment, deafblind, physical impairments, dementia, autism, learning difficulties, brain injury and mental health.

People often think of disability in very narrow terms, sometimes thinking that if they have wheelchair access to premises then they have fulfilled their moral and legal duties to include disabled people. However, most disabled people are not wheelchair users and many disabilities are not visible.

- Pros & Cons of choosing a mobility scooter, a blog taking the negative connotations associated with having to use mobility aids, and describing how truly transformative these can be.

#### **Scottish Disability Directory**

Our Scottish Disability 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.

We host information on 3,396 organisations, suppliers and support groups on the directory and over the year we saw 13,223 searches.

Our automated review process is working well, helping lift much of the administrative burden, freeing up our limited staff resources to support the helpline.

#### **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.

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 are delighted that the Scottish Government, through their Equalities & Human Rights funding, allowed us to advertise for and recruit an Accessible Information Officer (AIO). This role is crucial in raising awareness and understanding of the importance of accessible information.

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Accessible Information (continued)**

Since joining the team in May 2022, our AIO has reviewed and revamped all of our SAIF content, bringing it up to date with current practice and addressing the changes brought about in iterations of office applications. In addition, new content has been added guiding organisations on how best to communicate through social media as this is in such prevalent use.

In addition, 11 organisations/110 participants have received in-person training from the AIO covering topics such as Digital Accessibility Awareness, Accessible Social Media and Accessible Office Documents. Our online E-learning courses have also been in use, with 112 participants completing our Accessible Information Awareness and Hidden Accessible courses.

We are currently developing our training content with a view to introducing chargeable courses in the future as well as seeking SCQF accreditation.

#### **Networking and events**

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

We were delighted that limitations brought about by the COVID pandemic relaxed during the year. We attended Digby Brown's Head Injury Information Day, Volunteer Edinburgh's Volunteer Fair and Kidz to Adultz Scotland. We are looking forward to more events in the coming year.

In addition to enabling us to showcase our service, we learn a great deal from events, helping us to build our knowledge and understanding of developments in the sector. This in turn enables us to showcase the great work of other organisations across Scotland through our newsletters and blogs.

#### **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 our website and Good Moves (the recruitment site for the voluntary sector in Scotland).



**DISABILITY INFORMATION SCOTLAND**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

**Recruitment Induction and Training for Directors (continued)**

The Directors are the Members of the Company and therefore have the duty and responsibility to elect new directors.

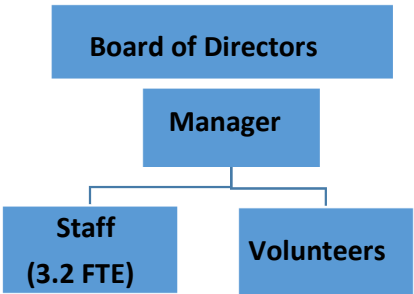
New directors receive an induction pack with a range of information on the company including a copy of the Memorandum and Articles, information on the role, statutory duties and responsibilities of charity trustees together with the core funding application and a copy of the Strategic Plan and Social 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 annually.

**Organisational Structure**



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

Day to day responsibility for implementing the organisation’s Strategic Plan is delegated to the Manager. Pay and remuneration is set by the Directors.

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 were grateful 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 our funding body.

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

Existing staff, employed before 1<sup>st</sup> 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 £44,148 based on 22/23 expenditure levels. Unrestricted reserves are currently £26,571 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £7,177, 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.

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.
- Build capacity through a robust volunteer programme
- Ensure the information provided to service users is accurate and of 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 since the COVID-19 pandemic.

## **DISABILITY INFORMATION SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 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: 4 December 2023

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY INFORMATION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023, 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

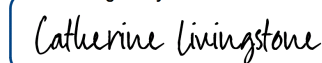
1. which gives me reasonable cause to believe that in any material respects the requirements:

- 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:



DE20F2D1B2E544A...

Catherine Livingstone BA (Hons) CA

**Wylie & Bisset LLP**

168 Bath Street

Glasgow

G2 4TP

Date: 4 December 2023

**DISABILITY INFORMATION SCOTLAND****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	4	843	165,453	166,296	-	142,263	142,263
<b>Total Income</b>		843	165,453	166,296	-	142,263	142,263
<b>Expenditure on:</b>							
Charitable activities	5	2,000	174,593	176,593	737	111,650	112,387
<b>Total Expenditure</b>		2,000	174,593	176,593	737	111,650	112,387
<b>Net (expenditure)/income for the year</b>		(1,157)	(9,140)	(10,297)	(737)	30,613	29,876
Transfers between funds		7,706	(7,706)	-	-	-	-
<b>Net movement in funds</b>		6,549	(16,846)	(10,297)	(737)	30,613	29,876
<b>Funds reconciliation</b>							
Total Funds brought forward	13	20,022	62,078	82,100	20,759	31,465	52,224
<b>Total Funds carried forward</b>	13	26,571	45,232	71,803	20,022	62,078	82,100

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 2023**

	<b>Note</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Fixed assets:</b>			
Tangible assets	<b>10</b>	7,177	628
<b>Total Fixed Assets</b>		<b>7,177</b>	<b>628</b>
<b>Current assets:</b>			
Debtors	<b>11</b>	5,522	457
Cash at bank and in hand		61,554	83,134
<b>Total Current Assets</b>		<b>67,076</b>	<b>83,591</b>
<b>Liabilities:</b>			
Creditors falling due within one year	<b>12</b>	(2,450)	(2,119)
<b>Net Current Assets</b>		<b>64,626</b>	<b>81,472</b>
<b>Total assets less current liabilities</b>		<b>71,803</b>	<b>82,100</b>
<b>Net Assets</b>		<b>71,803</b>	<b>82,100</b>
<b>The funds of the charity:</b>			
Restricted funds	<b>13</b>	45,232	62,078
Unrestricted funds	<b>13</b>	26,571	20,022
<b>Total charity funds</b>		<b>71,803</b>	<b>82,100</b>

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 2023 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:

Anne Hastie

Name: Anne Hastie

Date: 4 December 2023

**Company number: SC199685**

## DISABILITY INFORMATION SCOTLAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2023

#### 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 2023**

#### **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 2023****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 (2022: £nil). There were no expenses reimbursed to trustees during the year (2022: none). No expenses were waived by trustees in year (2022: nil)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2022: none).

**4. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants	165,453	142,263
Donations	843	-
	<u>166,296</u>	<u>142,263</u>

**5. Analysis of expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	96,620	53,372
Premises costs	16,006	4,165
Admin costs	15,164	10,246
Events	948	-
Governance costs (note 6)	6,525	4,202
Support costs (note 6)	41,330	40,402
	<u>176,593</u>	<u>112,387</u>

**DISABILITY INFORMATION SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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:

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

<b>Cost type</b>	<b>2023 Governance related £</b>	<b>2023 Information management and provision £</b>	<b>2023 Total £</b>	<b>Basis of apportionment</b>
Staff costs	2,175	41,330	43,505	<i>Staff time</i>
<b>Total</b>	<b>2,175</b>	<b>41,330</b>	<b>43,505</b>	

<b>Governance costs:</b>	<b>2023 £</b>	<b>2022 £</b>
Support costs	2,175	2,126
Legal fees	2,400	300
Independent examiner's remuneration	1,950	1,776
	<b>6,525</b>	<b>4,202</b>

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

<b>Allocation of governance and other support costs:</b>	<b>2023 Other support costs £</b>	<b>2023 Governance £</b>	<b>2023 Total £</b>
Information management & provision	41,330	6,525	47,855
<b>Total allocated</b>	<b>41,330</b>	<b>6,525</b>	<b>47,855</b>

**DISABILITY INFORMATION SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****7. Analysis of staff costs and remuneration of key management personnel**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	123,765	87,176
Social security costs	10,721	3,356
Pension costs	4,160	3,924
Total staff costs	<u>138,646</u>	<u>94,456</u>
Key management personnel remuneration	<u>43,505</u>	<u>42,528</u>

The charity made contributions of £2,208 (2022: £2,191) to the pension plan operated by Standard Life and contributions of £1,952 (2022: £1,733) to the pension plan operated by The People's Pension. Total pension contributions made in the year on behalf of the employees were £4,160 (2022: £3,924).

No employees had employee benefits in excess of £60,000 (2022: Nil).

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>5</u>	<u>4</u>

**8. Net income/(expenditure) for the year**

This is stated after charging:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	2,000	737
Independent examiner's remuneration	<u>1,950</u>	<u>1,776</u>

**9. Government Grants**

Income from government grants comprises £165,453 (2022: £142,263) 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 2023****10. Tangible Fixed Assets**

	<b>Computers and telephones £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2022	7,255	845	8,100
Additions	1,870	6,679	8,549
Disposals	-	-	-
At 31 March 2023	<u>9,125</u>	<u>7,524</u>	<u>16,649</u>
<b>Depreciation</b>			
At 1 April 2022	7,007	465	7,472
Charge for the year	871	1,129	2,000
Eliminated on disposals	-	-	-
At 31 March 2023	<u>7,878</u>	<u>1,594</u>	<u>9,472</u>
<b>Net book value</b>			
At 31 March 2023	<u>1,247</u>	<u>5,930</u>	<u>7,177</u>
At 31 March 2022	<u>248</u>	<u>380</u>	<u>628</u>

**11. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	5,054	-
Prepayments	468	457
	<u>5,522</u>	<u>457</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Other creditors	500	343
Accruals	1,950	1,776
	<u>2,450</u>	<u>2,119</u>

**DISABILITY INFORMATION SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****13. Analysis of charitable funds**

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

<b>Analysis of Fund movements 2023</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure, Gains &amp; Losses £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Unrestricted funds</b>					
Fixed Assets	628	-	(2,000)	8,549	7,177
<b>Total designated funds</b>	628	-	(2,000)	8,549	7,177
General funds	19,394	843	-	(843)	19,394
<b>Total unrestricted funds</b>	20,022	843	(2,000)	7,706	26,571
<b>Restricted funds</b>					
Accessible Information Project	6,795	-	-	-	6,795
CRM & IT Equipment	5,875	-	-	-	5,875
Scottish Government (1)	49,408	165,453	(169,593)	(26,501)	18,767
Scottish Government (2)	-	-	(5,000)	18,795	13,795
<b>Total restricted funds</b>	62,078	165,453	(174,593)	(7,706)	45,232
<b>TOTAL FUNDS</b>	82,100	166,296	(176,593)	-	71,803

- 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.

**DISABILITY INFORMATION SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****13. Analysis of charitable funds (continued)**

## b) Restricted funds comprise:

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 (1) – represents funding towards the day to day running costs of the charity. £18,795 of the carried forward balance was approved on the 9<sup>th</sup> of August 2022 for use towards ongoing premises costs. The remaining balance of £19,473 relates to funding covering normal day to day operations of the charity.

Scottish Government (2) – represents funding towards rent costs.

## c) Transfers comprise:

Scottish Government - transfers comprise of £18,795 agreed with the funder to be transferred towards ongoing premises costs and £7,706 transferred to unrestricted funds towards the purchase of fixed assets.

**14. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
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>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
Fixed assets	7,177	-	7,177
Debtors	-	5,522	5,522
Bank	19,394	42,160	61,554
Creditors due < 1 year	-	(2,450)	(2,450)
	<u>26,571</u>	<u>45,232</u>	<u>71,803</u>

**15. Leases**

At the balance sheet date the property lease was held by the charity.

	<b>Property £</b>	<b>2023 £</b>	<b>2022 £</b>
Due < 1 year	24,008	24,008	-
Due 2–5 years	36,013	36,013	-
	<u>60,021</u>	<u>60,021</u>	<u>-</u>