

CHARITY NO: SC030004

COMPANY NO: SC199685

**DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	A Hastie K Smith J McGlinchey G Jose J Dimmick A Barnes E Richardson S Madden (Appointed 31.03.2024)
Registered Office	Norton Park 57 Albion Road Edinburgh EH7 5QY
Charity Number:	SC030004
Company Number:	SC199685
Independent Examiners	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
Bankers	Bank of Scotland 300 Lawnmarket Edinburgh EH1 2PH
Solicitors	Morton Fraser MacRoberts LLP Quartermile Two 2 Lister Square Simpson Loan Edinburgh EH3 9GL

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

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 and Human Rights Fund). Our services deliver on the following fund outcomes:

- People know more about their rights.
- People are more confident and enabled to ask for what they deserve from public services.
- People have better access to public services.
- People have reduced negative impacts of their situation.
- Mainstream organisations are more confident to engage with marginalized groups.
- Organisations better understand how to integrate equality and human rights into their work.

DISABILITY INFORMATION SCOTLAND

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Achievements and performance (continued)

- Policy makers know more about the issues and incorporate that knowledge into their policies and plans.

Disability Information Scotland contributes to these outcomes through a variety of activities, providing information services to individuals who are disabled and 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.

2023/24 was a year of change for the charity as staff adapted from Covid-related home working to hybrid working. We had fresh opportunities to meet and collaborate face-to-face in our office at Norton Park. We were sad to see our Manager Scott Stewart move on to a new role after leading our team for many years but welcomed Heather Smith as our new Manager towards the end of the financial year.

Highlight Statistics for 2023/2024 (figures marked * are for 10 months due to software changes)

- 3,048 calls to our helpline.
- 68,649 visitors to our website*.
- 21,083 online views of our information guides*.
- 2,626 views of our FAQ's*.
- 6,433 searches of our Scottish Disability Directory*.
- 7 organisations and 94 attendees for our Accessible Information Training for Organisations.
- 22 people completed our Accessible Information e-learning.
- 88 attendees for our three 'Disability and the Workplace' Training sessions for the NHS, Astley Ainslie hospital and online in collaboration with McKinney HR.

Activities in 2023/2024

Helpline and email enquiries

Our national helpline operated Monday to Friday between the hours of 10am and 4pm (April to November 2023) and 10am to 3pm (December 2023 to March 2024). Opening hours were temporarily changed to ensure that our services would run smoothly during the disruption of changing Managers; this time has also proved invaluable in giving the information team more time to review and update the website, Information Guides and Directory entries. Despite this reallocation of resources, there has not been any reduction in the number of enquiries we have answered.

Our service is available through phone, voicemail, email, text and website contact form.

We provide disabled people, and the people who support them with free, independent, and impartial information and signposting.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Helpline and email enquiries (continued)

Our helpline staff listen to our callers and the challenges they face, providing a confidential and understanding space and a friendly human voice. Staff provide tailored information about the enquirer's options and signpost to the organisations best placed to provide expert advice, support or services.

In 2023/2024 we responded to 3,048 helpline enquiries covering a wide range of topics including Blue Badges; sourcing and disposing of disability equipment; reserved and devolved benefits; and social care. We answer the majority of enquiries on the same day.

We provided 3,749 signposts to local and national organisations including local authorities, Social Security Scotland, charities and suppliers of disability equipment.

In common with all helplines, we receive some calls from enquirers who have already tried all the suggestions we can make and are frustrated that they cannot secure a good outcome. This can involve issues varying from finding storage for a motorised wheelchair in a shared property, reductions in local services, and accessing statutory services that have become digital by default.

Most of our enquiries relate to benefits (898). Within that category, the benefits most asked about are Adult Disability Payment, Personal Independence Payment and Carer's Allowance. Blue badge process enquiries are also common (300) as people need to track down up-to-date benefit award notices to apply or to renew applications with many defeated by the challenges of making online applications.

Our Information Team is good at finding solutions for consumers too: one enquirer facing a large callout fee to replace a wheelchair inner tube was advised to shop around. Her family found a high street bicycle shop that did the same job for £10, saving her over £50.

The contact methods our enquirers choose to use are

- Telephone – 2,676.
- Email / web form – 369.
- Text – 3.

Website

Our website information is widely used: we were pleased to see 68,649 visitors to our website over the year (10 months).

We have 37 Information Guides which were widely viewed – a total of 21,083 viewings (10 months).

The most popular themes were:

- Grants guides – 5,604
- Social Security guides – 3,624
- Blue Badge – 3,019

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Website (continued)

Our Information Guides are constantly updated; the Information Team integrate new information from their research for callers and ensure the Guides are updated to benefit others. As the devolution of disability-related social security to Scotland continues we have updated our content about Adult Disability Payment and Child Disability Payment and created new information about Carer Support Payment. We have also subscribed to a specialist service which provides up to date information of any changes to UK or Scottish benefits.

Of 2,626 views of our Frequently Asked Questions, most viewed include were

- How do I get a RADAR key – 1,198.
- How can I get a disabled parking bay outside my house? – 760.
- How can I appeal a PIP decision? – 46.

We have edited old blog content and incorporated some into our information guides. Our newest Blog is “Devolved benefits and disabled people in Scotland”.

Scottish Disability Directory

Our Scottish Disability Directory has been connecting disabled people to information about disability organisations, suppliers and support groups since 1999.

Our Directory is searchable by topic, Local Authority area or free text. The Directory includes diverse information including grant providers, advocacy services, local welfare rights support and suppliers of disability equipment amongst others.

Over the year the Directory was searched 6,433 times.

Accessible Information and Training

Disability Information Scotland is the legacy custodian of the information and training resources developed by the Scottish Accessible Information Forum (SAIF). We ensure that these resources remain available to people and organisations across Scotland.

We launched our paid-for Accessible Information training offer in May 2023, costing £10 for online basic training and £39.00 for tutor-led events. 7 organisations involving 94 attendees benefited from tutor-led training and 22 people completed our online accessible information training.

Feedback about our training has been consistently “excellent”, one participant explained

“The information provided on the course felt relevant and was provided in an easy to absorb way. Everything was clear due to examples or context provided to why something is an issue and how to avoid it. This is a great resource in itself.”

88 people attended workshops about ‘Disability in the Workplace’ we presented to the NHS, Astley Ainslie hospital and online with McKinney HR.

We have been able to offer two skilled volunteering opportunities as part of our accessibility training; one volunteer will be assisting with marketing, and another is developing training about accessible interior design.

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Accessible Information and Training (continued)

We are currently reviewing pricing for our training to balance meeting the needs of small charities with a commitment to inclusion, with the ability to generate income for our work from statutory services, businesses and others.

Networking and events

One of our key challenges is to raise awareness of our work so that people with disabilities know to contact us early in their search for answers. Part of this work involves attending events and networking. Most successful for us is the annual SCVO 'Gathering' event where we raised awareness of our information and training services and volunteer opportunities. We have also attended:

- Digby Brown head injury information days.
- CPAG's Welfare Rights conference.
- SEE hear festival.
- Motability's Big Event.

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).

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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 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.

Our team comprises

- Manager (35 hours).
- 3 Information Support Officers (2.2 FTE staff)
- Accessible Information Trainer (35 hours).
- 2 Accessible Information Volunteers.

Financial Review

Our principal funder is the Scottish Government, who provide three-year funding from October 2021 to September 2024. This period of funding has given us the stability to develop our service to better meet the information needs of disabled people. The funding has been extended for a further 6 months to 31 March 2025.

Demand for our Helpline remains high (averaging between 11.5 and 13.5 enquiries daily).

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy (continued)

This would equate to £43,021 based on 23/24 expenditure levels. Unrestricted reserves are currently £26,037 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £6,643 (2023: £7,177), our reserves are £19,394 (2023: £19,394) therefore falling short of the targeted figures.

The core funding is provided by the Scottish Government on a restricted funds basis. It is the main source of income for the charity. Any underspend from the core (restricted) funding must be returned to the Scottish Government however we are fortunate that we have been allowed to retain unspent funds to allocate to (1) Accessible Information Project (2) CRM and IT equipment and (3) Ongoing premises and operational costs

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 fundraising activities.
- Seek funding for a Volunteer Co-ordinator to recruit and train volunteers to support the charitable activities.
- Provide information in a manner consistent with the Scottish National Standards for Information and Advice Providers.
- Invest in internal and external training for our team.
- Review our marketing plans.
- Enhance the range, quality and depth of our information resources.
- Provide information on activities and outcomes to our funders and service users.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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:

Signed by:

BA3912A093A2478
 Name: Anne Hastie

Date: 8 November 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY INFORMATION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024, 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.

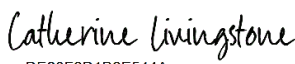
Basis of independent examiner's statement

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 Regulationshave 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
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 8 November 2024

DISABILITY INFORMATION SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	4	-	167,738	167,738	843	165,453	166,296
Total Income		-	167,738	167,738	843	165,453	166,296
Expenditure on:							
Charitable activities	5	1,752	170,330	172,082	2,000	174,593	176,593
Total Expenditure		1,752	170,330	172,082	2,000	174,593	176,593
Net (expenditure) for the year		(1,752)	(2,592)	(4,344)	(1,157)	(9,140)	(10,297)
Transfers between funds		1,218	(1,218)	-	7,706	(7,706)	-
Net movement in funds		(534)	(3,810)	(4,344)	6,549	(16,846)	(10,297)
Funds reconciliation							
Total Funds brought forward	13	26,571	45,232	71,803	20,022	62,078	82,100
Total Funds carried forward	13	26,037	41,422	67,459	26,571	45,232	71,803

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 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:			
Tangible assets	10	6,643	7,177
Total Fixed Assets		6,643	7,177
Current assets:			
Debtors	11	5,541	5,522
Cash at bank and in hand		57,992	61,554
Total Current Assets		63,533	67,076
Liabilities:			
Creditors falling due within one year	12	(2,717)	(2,450)
Net Current Assets		60,816	64,626
Total assets less current liabilities		67,459	71,803
Net Assets		67,459	71,803
The funds of the charity:			
Restricted funds	13	41,422	45,232
Unrestricted funds	13	26,037	26,571
Total charity funds		67,459	71,803

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 2024 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:

Signed by:

Anne Hastie

Name: Anne Hastie

Date: 8 November 2024

Company number: SC199685

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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 2024

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.

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

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2023: none).

4. Income from donations and legacies

	2024	2023
	£	£
Grants	167,738	165,453
Donations	-	843
	<u>167,738</u>	<u>166,296</u>

5. Analysis of expenditure on charitable activities

	2024	2023
	£	£
Staff costs	88,641	96,620
Premises costs	25,369	16,006
Admin costs	10,961	15,164
Events	1,082	948
Governance costs (note 6)	4,543	6,525
Support costs (note 6)	41,486	41,330
	<u>172,082</u>	<u>176,593</u>

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****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	2023 Governance related £	2023 Information management and provision £	2023 Total £	Basis of apportionment
Staff costs	2,175	41,330	43,505	<i>Staff time</i>
Total	2,175	41,330	43,505	

Cost type	2024 Governance related £	2024 Information management and provision £	2024 Total £	Basis of apportionment
Staff costs	2,184	41,486	43,670	<i>Staff time</i>
Total	2,184	41,486	2,184	

Governance costs:	2024 £	2023 £
Support costs	2,184	2,175
Legal fees	313	2,400
Independent examiner's remuneration	2,046	1,950
	4,543	6,525

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

Allocation of governance and other support costs:	2024 Other support costs £	2024 Governance £	2024 Total £
Information management & provision	41,486	4,543	46,029
Total allocated	41,486	4,543	46,029

DISABILITY INFORMATION SCOTLAND**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****7. Analysis of staff costs and remuneration of key management personnel**

	2024	2023
	£	£
Salaries and wages	113,745	123,765
Social security costs	12,758	10,721
Pension costs	3,822	4,160
Total staff costs	<u>130,325</u>	<u>138,646</u>
Key management personnel remuneration	<u>43,670</u>	<u>43,505</u>

The charity made contributions of £1,982 (2023: £2,208) to the pension plan operated by Standard Life and contributions of £1,840 (2023: £1,952) to the pension plan operated by The People's Pension. Total pension contributions made in the year on behalf of the employees were £3,822 (2023: £4,160).

No employees had employee benefits in excess of £60,000 (2023: Nil).

	2024	2023
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>5</u>	<u>5</u>

8. Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Depreciation	1,752	2,000
Independent examiner's remuneration	<u>2,046</u>	<u>1,950</u>

9. Government Grants

Income from government grants comprises £167,738 (2023: £165,453) 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 2024****10. Tangible Fixed Assets**

	Computers and telephones £	Office equipment £	Total £
Cost or valuation			
At 1 April 2023	9,125	7,524	16,649
Additions	1,218	-	1,218
Disposals	-	-	-
At 31 March 2024	<u>10,343</u>	<u>7,524</u>	<u>17,867</u>
Depreciation			
At 1 April 2023	7,878	1,594	9,472
Charge for the year	623	1,129	1,752
Eliminated on disposals	-	-	-
At 31 March 2024	<u>8,501</u>	<u>2,723</u>	<u>11,224</u>
Net book value			
At 31 March 2024	<u>1,842</u>	<u>4,801</u>	<u>6,643</u>
At 31 March 2023	<u>1,247</u>	<u>5,930</u>	<u>7,177</u>

11. Debtors

	2024 £	2023 £
Other debtors	-	5,054
Prepayments	5,541	468
	<u>5,541</u>	<u>5,522</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	671	500
Accruals	2,046	1,950
	<u>2,717</u>	<u>2,450</u>

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

13. Analysis of charitable funds

Analysis of Fund movements 2023	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	628	-	(2,000)	8,549	7,177
Total designated funds	628	-	(2,000)	8,549	7,177
General funds	19,394	843	-	(843)	19,394
Total unrestricted funds	20,022	843	(2,000)	7,706	26,571
Restricted funds					
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
Total restricted funds	62,078	165,453	(174,593)	(7,706)	45,232
TOTAL FUNDS	82,100	166,296	(176,593)	-	71,803

Analysis of Fund movements 2024	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	7,177	-	(1,752)	1,218	6,643
Total designated funds	7,177	-	(1,752)	1,218	6,643
General funds	19,394	-	-	-	19,394
Total unrestricted funds	26,571	-	(1,752)	1,218	26,037
Restricted funds					
Accessible Information Project	6,795	-	-	-	6,795
CRM & IT Equipment	5,875	-	-	-	5,875
Scottish Government (1)	18,767	167,738	(160,331)	(1,218)	24,956
Scottish Government (2)	13,795	-	(9,999)	-	3,796
Total restricted funds	45,232	167,738	(170,330)	(1,218)	41,422
TOTAL FUNDS	71,803	167,738	(172,082)	-	67,459

- 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 2024****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.

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

c) Transfers comprise:

Scottish Government - transfer of £1,218 relates to the purchase of fixed assets.

14. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
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>
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed assets	6,643	-	6,643
Debtors	-	5,541	5,541
Bank	19,394	38,598	57,992
Creditors due < 1 year	-	(2,717)	(2,717)
	<u>26,037</u>	<u>41,422</u>	<u>67,459</u>

15. Leases

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

	Property	2024	2023
	£	£	£
Due < 1 year	24,008	24,008	24,008
Due 2–5 years	12,004	12,004	36,013
	<u>36,012</u>	<u>36,012</u>	<u>60,021</u>