

# DISABILITY EQUALITY SCOTLAND

(A company limited by guarantee)

Annual Report & Financial Statements

For the year ended

31 March 2021



**Disability  
Equality  
Scotland**

Working towards Equality, Inclusion and  
Participation for Disabled People in Scotland

**Company No SC243392**



# ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

## OBJECTS & ACTIVITIES

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Our objectives as set out in our governing document are:

- to promote the benefit of disabled people in Scotland by encouraging communication between disabled people and national and local organisations concerned with the inclusion of disabled people in society.
- to advance the education of the public about disability equality and accessible environments, and to effect positive change in attitude and awareness of disability.

## ACHIEVEMENTS & PERFORMANCE

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### Main Objectives for the Year

Disability Equality Scotland has been involved in many projects, all of which focus on the organisation's principles to:

1. Improve disabled people's access to participation and engagement in society through increased support, services, and awareness around disability equality.
2. Improve understanding and reporting of disability hate crime across Scotland.
3. Promote connectivity between Access Panels and improve access to support for volunteer members in delivering on equality and inclusion-based work.
4. Increasing awareness and knowledge of Access, Inclusion and Equality within the Access Panel Network.
5. Planning and design professionals will have access to a range of resources, best practice, advice, and solutions aimed at accessibility / inclusive design.
6. Disabled people will have ongoing involvement and further opportunities to provide their views on Accessible Transport in Scotland, contributing to the progress of the Accessible Travel Framework development and implementation.
7. Disabled people, transport operators, staff and other stakeholders will have access to accessible travel guidance, information, and signposting via an Accessible Travel Hub.
8. There will be a joined-up approach to tackling disability hate crime and negative behaviours towards disabled people on public transport across Scotland.

The following pages are the main areas of work delivered through Scottish Government funding from the following directorates: Equality Unit, Section 10 (Access Panel Project), Transport Scotland (Bus, Accessibility and Active Travel Directorate), Transport Scotland Ferries Accessibility Unit and Covid-19 Public Health Directorate.

### Membership

We work with our members to promote equality for disabled people in Scotland.

We regularly ask our members for their views on many diverse policy issues, which then directly feed into our policy work and government policies, plans and consultation responses. This last year has been no exception, with member's feedback influencing key Covid related guidance.

We make sure members have opportunities to meet and network with relevant audiences. We help members make the right connections.

During the period from 1 April 2020 to 31 March 2021 we had 496 new members join us, resulting in a 62% increase in our overall membership, this brought our membership total to 1296 members:

Total Membership: 1296 (1126 Individual, 127 Corporate, 5 Young Members, 35 Access Panels).

- Individual members: increased by 72.7%, from 652 to 1,126.

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- Corporate members: increased by 13.4%, from 112 to 127.
- Access Panels: 2 new members joined us, increasing our Access Panel members to 35.
- Young Members: We created a new Young Membership category, and now have 5 young members.

### **What difference has our Membership made?**

Members are at the heart of all our work and projects. Our members have a direct say in what we do and how we do it, inputting ideas and evidence to direct our work and share their lived experiences to allow us to identify what changes are required in our pursuit for full access and inclusion for disabled people.

"I feel this is the best organisation I joined. It makes me feel respected and included and it sends positive messages about disability. It always has direct and easy to understand information, the staff are supportive and helpful and informative, the events are full of things to help you make changes that you need in your lives, I am enjoying being a member!"

### **Disability Equality Scotland Newsletter and Open Door Magazine**

Over the past year, the monthly newsletter has been an important channel for distributing key public health information to our members about the response to COVID-19. Our members have found the newsletter to be a useful resource which summarises the key guidance and highlights the relevant support that is in place to support disabled people.

Our Open Door Magazine is our members' magazine. In the last year, two bumper editions have been published:

- Issue 54 – Hate Crime Awareness and Safer Communities
- Issue 55 – Young People and Face Covering Exemption Awareness

In Issue 55, we were pleased to feature a guest article from Christina McKelvie, the Minister for Older People and Equalities. In the article, the Minister commended Disability Equality Scotland members for sharing their experiences via weekly polls and webinars, which had helped to influence Scottish Government guidance, plans and policy in response to the COVID-19 pandemic.

### **What difference have our communications made?**

We share our communications with members, Ministers, key partners, and stakeholders, highlighting and promoting our work widely. Feedback is always very positive.

"Thank you for your help, information and updates throughout the very unpredictable times. I really appreciate your weekly survey and newsletters."

"It is great that your newsletter is available in many different accessible formats, and you are leading by example when it comes to inclusive communication."

### **Face Covering Exemption Card Campaign**

There are situations where some people are unable to, or it would be inappropriate for them, to wear a face covering. The reasons why someone might be exempt are explained on the face covering exemptions page <https://exempt.scot/face-covering-exemptions/>

Since the introduction of the mandatory wearing of face coverings last summer, and in light of Disability Equality Scotland's members' concerns raised through our weekly poll on the introduction of face coverings, we were very happy to work with the Scottish Government to introduce a national exemption card. The card is available through applications on our dedicated website [www.exempt.scot](http://www.exempt.scot) or by calling the Freephone helpline number. The project was launched to the public in late October 2020.

Over the first two weeks of the campaign, we received over 1,150 calls to the helpline and nearly 28,000 applications in total.

As at 31 March 2020, we supplied over 61,000 physical exemption cards and over 40,000 digital versions. We have also answered over 2,700 calls to the helpline since it opened. Demand for the cards has varied over the

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time the project has been running. For example, there was a spike in demand when most of the large supermarket chains announced much tighter implementation of face covering rules in January 2021.

### **What difference have the Face Covering Exemption Cards made?**

At the beginning of February 2021, we issued a feedback survey to card holders. This survey has allowed us to evaluate the impact the card has had since its introduction. As of March 2021, we had sent out over 18,500 invitations to complete the survey and received over 4,250 responses to the survey, a great response rate of 23% from all of the invitations issued. This allowed us to better understand the impact the card has had, and the challenges people continue to face in the community.

Christina McKelvie, Minister for Equalities and Older People

“Let me take this opportunity to thank Disability Equality Scotland and its members for their swift action in realising the urgent need to implement an exemption card through the evidence gathered in your weekly polls.”

### **Disability Webinars**

Our webinars help to bring disabled people together with experts on different topics as well as providing an opportunity to meet with other disabled people.

During the period April 2020 to March 2021, we delivered six Disability Webinars across the following topics:

- Thistle Assistance Card, 11 May 2020: Awareness and use of the card among disabled people.
- Spaces for People, 7 July 2020: Discussion on the implementation of the Spaces for People initiative in response to physical distancing
- Face Coverings Exemptions, 30 July 2020: Face Covering use on public transport.
- Return to Public Transport, 29 October 2020: Discussion about disabled peoples' concerns about a return to using public transport.
- 20 Minute Neighbourhoods, 01 December 2020: Discussion about the concept of 20 Minute Neighbourhoods and the impact on disabled people.
- Disability Hustings Event, 17 March 2021: A pre-election hustings event with candidates from the five main political parties, discussing key issues for disabled people.

Access Panels were involved in the planning of the events. Each event welcomed an average of 46 delegates (local disabled people, local authority staff, statutory bodies, MSPs, local private companies and third sector organisations).

### **What difference have our Disability Webinars made?**

Our webinars help to bring disabled people together with experts on different topics and gives an opportunity to mix with other disabled people. The webinars encourage disabled people to engage with us as an organisation and help to create new memberships. Some feedback from our webinars include:

“Very informative discussions and the webinar was well chaired.”

“I really enjoyed this webinar. It was informative and pitched right. I also found it easier to engage as I didn't need to plan around my care and travel needs and could engage from home. This reduces the stress and anxiety for me and made me able to focus on the webinar. In hindsight the webinar also helped me with my recovery time as it normally takes me a day or two to control my pain after attending events.”

“Great moderating and contributions from participants. Highly informative!”

### **Inclusive Communication Hub [www.inclusivecommunication.scot](http://www.inclusivecommunication.scot)**

At Disability Equality Scotland, we host the Inclusive Communication Hub in partnership with Sense Scotland. Over the past year, the Hub has experienced steady growth through ongoing content development and sustained promotion with key partner organisations.

We have utilised the Hub as a platform to stress the importance of ensuring key public health messages about the COVID-19 pandemic are shared in a variety of accessible formats. To achieve this, we highlighted relevant resources featured on the Hub which provide an overview of the basic principles of inclusive communication

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and accessible information. We also created a dedicated resources page which signposts to information and guidance about the response to the pandemic that is being produced in accessible formats, such as audio, British Sign Language (BSL) and easy read.

To help encourage organisations to submit content, we developed a case study template. The purpose of the case studies is to highlight best practice in inclusive communication, which will inspire individuals and organisations to adapt their own processes when producing information and communicating with disabled people. One example of a case study that we produced was in collaboration with NHS Near Me, a video consulting service that enables people to attend appointments from home or wherever is convenient. You can view the case study in full on the Hub: [www.inclusivecommunication.scot/case-study-nhsnear-me](http://www.inclusivecommunication.scot/case-study-nhsnear-me)

We also continue to support the Inclusive Communication Nation Campaign that is developed by the Royal College of Speech and Language Therapists (RCSLT). Scotland would be the first nation to remove the persistent and universal barriers to equality and human rights that our present exclusive approach to communication imposes. We use the Inclusive Communication Hub as a platform to promote the campaign.

## **What difference has our Inclusive Communication Hub made?**

A Disability Equality Scotland member commented on the importance of the Inclusive Communication Hub:

"I am extremely grateful for the work of Disability Equality Scotland, especially the Inclusive Communication Hub which I have described in the past as one of Scotland's national treasures and I still think that."

## **Easy Read Service [www.disabilityequality.scot/easy-read-service](http://www.disabilityequality.scot/easy-read-service)**

Disability Equality Scotland provides an Easy Read service to all sectors as part of our commitment towards improving access to information for all.

Easy Read is an accessible format that makes written information easier to understand by using simple, jargon free language, shorter sentences and supporting images.

We have worked on 52 Easy Read projects providing Easy Read translations for Scottish Government directorates, the Scottish Government Public Appointments Team and for other partners.

These included information on the Economic Recovery Implementation Plan, Impact of COVID-19 on Equality, the Scottish Household Survey and Public Engagement messaging. We also worked closely with the Mental Welfare Commission on nine separate jobs. We have undertaken repeat jobs for organisations we have worked with before, such as the Mobility and Access Committee for Scotland, ALLIANCE, Inclusion Scotland, Police Scotland, NHS24, the Independent Living Fund and the Scottish Human Rights Commission. We have also established new connections with organisations such as Scottish Labour, Connecting Scotland, RNID, the Cairngorm National Park Authority and the Poverty and Inequality Commission.

We work on the easy read version of the Mobility and Access Committee for Scotland's (MACS) Annual Report each year and this year translated their application form into easy read for those looking to apply for a public appointment with MACS. MACS are a non-departmental public body that advise Scottish Ministers of the transport and travel needs of disabled people.

We were delighted to welcome an additional Easy Read worker to our team in May 2020 to help us meet the demand for this service. We continue to promote our Easy Read service through regular articles in our newsletters and Open Door magazine.

## **What difference have our Easy Read Service made?**

By producing Easy Read documents, we are providing disabled people with the chance to interact and engage with relevant topics and have their views heard. We are encouraged that the Scottish Government continues to recognise the need for Easy Read.

We have received positive comments about our Easy Read Service:

"Great thanks, you made a very good job of converting some quite difficult concepts to Easy Read and it looks good."

"Easy Read have done a great job with the updates we had asked for. The images they have chosen all work well. Thanks for all your work on this."

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"This looks great, thank you for getting it to me so quickly! I'm very happy."

"This is fantastic. And a massive piece of work in such a short time! Thank you."

"That looks all good! And thanks for pulling it together so quickly."

"Thank you so much for all the work you have put into the document and the turnaround time we all really appreciate it."

### **Weekly Polls** [www.yoursayondisability.scot](http://www.yoursayondisability.scot)

Our weekly polls are a way of gathering feedback from our members on issues that affect everyone.

We have conducted 52 poll questions, resulting in a total of 10,494 responses in this reporting period. Noteworthy polls include:

- 99% experienced difficulties with physically distancing when undertaking essential journeys. (934 responses)
- 86% have noticed 'Spaces for People' changes to their local streets, or town centres (484 responses)
- 99% believe retailers are not meeting their legal duty to provide reasonable adjustments for disabled people. (511 responses)
- 94% cannot access key services in their local community within a 20-minute walk or wheel from where they live (447 responses)
- 89% are concerned about being judged for not wearing a face covering (199 responses)

### **What difference have the Weekly Polls made?**

The Weekly Poll has continued to be a vital method for gathering the views of our members on a variety of topics. Our weekly summary reports contributed to Equality Impact Assessments and influenced Scottish Government policy and guidance in response to the COVID-19 pandemic. The polls received praise from our members and various stakeholders, including policy officials and partner organisations.

"I appreciate the chance to take part in government consultations through your weekly survey. I've told numerous organisations and individuals about the survey and how it makes government consultations accessible for me, thereby giving me a voice in them. I hope other disability equality organisations and the Scottish Government will adopt your model."

"I think your communications are excellent and that your simple one-question poll each week is a model that other organisations could helpfully follow. I also appreciate the summary report the following week and always find it helpful to read other people's comments, responses and views."

"I am very grateful to be able to take part in the survey each week. This has many functions for me. It gives me a voice. It raises my awareness of issues that other disabled groups are facing. And it also lets me find out about initiatives e.g. that the Scottish Government is taking to address these issues."

### **Disability Hate Crime** [www.disabilitysafety.scot](http://www.disabilitysafety.scot)

The Disability Safety Hub launched in October 2018 to coincide with National Hate Crime Week.

This hub has two main aims:

1. To raise awareness of disability hate crime, helping disabled people to understand what a hate crime is.
2. The Hub also wants to help disabled people to report hate crime and shows the different ways you can do this.

On this Hub you will find helpful resources, including case studies and videos of disabled people talking about their own experiences of hate crime.

In response to COVID-19, we adapted content on the Hub to reflect guidance and resources which were being produced to provide support to people during the pandemic. We developed our own mental wellbeing guide, which signposts to relevant resources, including the SAMH 'Mental Health Information Hub'. We also developed

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a new resource category that is dedicated to scam awareness in response to the increase in scam related crime during the pandemic.

To assist with promotion, issue 54 of our magazine Open Door was themed on Hate Crime Awareness and Safer Communities. This was an opportunity to generate content for the Disability Safety Hub and to provide an update on the Hate Crime Charter and extension to the ferries network. The magazine featured articles from key stakeholders including Police Scotland, I Am Me and the Central Scotland Regional Equality Council (CSREC).

## **What difference has The Disability Safety Hub made?**

We received positive feedback since the launch of our Disability Safety Hub.

"I found the mental wellbeing guide featured on the Hub to be a useful resource for me during these very difficult times."

"I was signposted to this Hub for useful resources to ensure disabled people are aware of how to recognise and report disability hate crime. Good to see it is linking closely with I Am Me."

## **Accessible Travel [www.accessibletravel.scot](http://www.accessibletravel.scot)**

This year our Accessible Travel Hub saw a huge increase in views; just short of 100,000 page views. This increase was mostly due to the valuable information we shared about changes to public transport during the pandemic, including resources relating to the exemption card campaign. It is an encouraging number of users that are viewing the Hub to receive the latest information about accessible transport and the response to COVID-19.

## **Events**

This year, we moved our discussions online via Zoom. We held five events, bringing together disabled people with transport providers and key decision makers to discuss experiences of public transport in different regions around Scotland. In total, we engaged with over 210 people, which includes disabled people, transport providers, local authorities, and equality groups about their experiences of accessible travel.

Each event had presentations from a number of providers and partners including, FirstBus, NorthLink Ferries, ScotRail, CalMac Ferries, Confederation of Passenger Transport, Sustrans, SEStrans, Police Scotland, MACS, Guide Dogs Scotland, RNIB, Transport Scotland and Active Travel.

## **What difference have the Accessible Travel Events made?**

"Really enjoyed the 20-minute neighbourhood webinar yesterday and very useful connections made."

"I thought it was good. Good choice of reps from Transport Operators."

"Improved my understanding of individual response to face coverings from public transport providers."

"My question was put to all participants live, it was great to hear their answers. Thank you!"

## **Hate Crime on Public Transport**

In 2020, we built on the successful pilot of the Hate Crime Charter and worked with our partners at Transport Scotland, Police Scotland, British Transport Police, Sustrans and People First Scotland to launch the National Hate Crime Charter on 24 March 2021.

We had initially wanted to host a launch event and to ensure the Charter was rolled out across the public transport network. However, key public health messaging relating to Covid-19 took priority and the Working Group agreed to a 'soft-launch' on social media.

We produced a promotional toolkit to help spread the message of the Hate Crime Charter. Twitter and Facebook messaging from transport partners including ScotRail, Stagecoach, FirstBus, CalMac and NorthLink Ferries used the images we produced to promote the Charter.

We designed and developed an animated video to help promote the Charter and this was shared widely on social media.



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We received a number of retweets of the campaign messages from key equality stakeholders, including Interfaith Glasgow, Victim Support Scotland, LGBT Youth Scotland, Glasgow Disability Alliance, Guide Dogs Scotland, and Scottish Commission for People with a Learning Disability (SCLD).

## Ministerial support

The campaign experienced recognition from Scottish Ministers, including a retweet of the campaign materials from Christina McKelvie, Minister for Older People and Equalities.

We worked closely with Transport Scotland and had the endorsement of Cabinet Secretary for Transport, Infrastructure and Connectivity Michael Matheson. He said:

"I fully support the launch of the national Hate Crime Charter for public transport. I commend the work of Disability Equality Scotland and partners for promoting this zero-tolerance approach.

We want Scotland to have a transport network that is safe for everyone to use and this Charter will help to raise awareness of hate crime, in all its forms, and remind everyone that it will not be tolerated."

## Launch day

On the day of launch, the materials shared via Disability Equality Scotland social media channels (Facebook and Twitter) reached a total of 55,954 people. When taking into consideration the social media activity of partner organisations, it is estimated that the campaign materials received an organic reach of over 300,000 individuals.

In total, we received 1,115 page views on the Accessible Travel Hub. The Hate Crime page features key campaign messages, including how to recognise and report hate crime in a variety of accessible formats. <http://accessibletravel.scot/hate-crime/>

## What difference has the Hate Crime Charter made?

The Hate Crime Charter pilot reached over 1,255,671 passengers in an eight-week period.

The British Transport Police can tell us that 24 reports of hate crime were made during our pilot period. Of these, one came from the pilot area of Fife; specifically, Kirkcaldy train station where our poster was on display.

Awareness has been raised amongst transport staff who feel better equipped to recognise and report hate crime. There is also an acknowledgement from staff that they would benefit from further training. At the pre-pilot stage, 49% wanted further training; by the end of the pilot this figure was 79%.

Ten partners have signed up to pledge their support to the Charter and will be offered training in disability awareness and hate crime. This number is growing all the time.

This work supports the Accessible Travel Framework vision that "all disabled people can travel with the same freedom, choice, dignity and opportunity as other citizens."

## Scottish Transport Awards 2020

Our work on the Hate Crime Charter was shortlisted in the Excellence in Travel Information & Marketing category at the Scottish Transport Awards 2020.

We were disappointed not to win this year as we lost out to Edinburgh Trams – a well-deserved winner.

## Inclusive Design Hub [www.inclusivedesign.scot](http://www.inclusivedesign.scot)

The Inclusive Design Hub is a resource that aims to improve awareness and take-up of best practice in inclusive design for planners, developers, architects, and building professionals in Scotland. The website includes information, articles, access guides, and case studies of best practice. The Inclusive Design Hub will help built environment professionals deliver inclusive environments.

## Feedback

The Inclusive Design Hub has received positive feedback and constructive comments, such as additional content and changes to the design and layout:

- Adding additional resources/case studies/news items.

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- Suggestions of individuals and organisations to contact for content and to help promote the Inclusive Design Hub.
- Increase accessibility.

## Monitoring and Future Plans

We continue to update the resources and publish any relevant news items on the Inclusive Design Hub. A feedback form has been created to allow users to submit any comments and suggestions to help to improve the website.

Going forward, we will continue to utilise the Access Panels and wider stakeholders to produce case studies which will highlight best practice in Inclusive Design.

## Access Panel Network

An Access Panel is a group of volunteers, the majority of which are disabled people, or care for a disabled person. They meet on a regular basis, usually monthly, to discuss issues in their local community which affect disabled people, and work towards removing barriers to independent living in their communities to ensure disabled people have access to the same choice, dignity and control as others in our society.

There are currently 35 active Access Panels across Scotland, from Barra and Orkney to the Scottish Borders and everywhere in between. Panel membership varies between 5 and 150 disabled members, and it is estimated that there are around 1000 Access Panel members in total. Not all members are actively involved volunteers, and many contribute in other ways towards their panel, by sharing information, or participating in consultations; other members may simply wish to be kept informed of disability work in their area.

As Panels have typically grown organically around the needs of their locality, they vary greatly in their focus and remit however, they are primarily committed to improving access and equality in its widest form which means access to the physical environment, Education, Housing, Health, Transport, Leisure & Recreation and Social Justice amongst other areas.

Covid resilience has been the theme throughout 2020 and 2021. Access Panels have responded well to new ways of working and they have embraced digital technology. Not being able to undertake access assessments or site visits as regularly as they might have done, Access Panels have had to adapt to using Zoom in order to ensure accessibility remains front and centre with all the new adjustments being made.

Disability Equality Scotland has seen record attendance at this year's Access Panel Conference owing to the fact that many Panels did not need to travel to attend and could simply join from the comfort of their own home. Going forward, it is important that this new way of working is not taken to mean that transport or the built environment no longer needs to be accessible, and the Access Panel Network will be working to ensure that the recovery phase accelerates the changes necessary for an accessible built environment. This approach also aligns with the Scottish Government's Programme for Government and Active Travel ambitions and 20 minute neighbourhood aspirations (being able to access your local area, streets and pavements for walking and wheeling being a key part of active travel and inclusive communities to reduce social isolation and loneliness).

## Access Panel Grant

### Overview and Progress

The Access Panel Grant (APG) is a fund designed to help increase the capacity and outreach of Access Panels right across Scotland. The majority of Access Panels are staffed solely by volunteers who are passionate about increasing access and social inclusion for disabled people in their community.

For the period 1 April 2020 to 31 March 2021, £45,000 was received by Disability Equality Scotland from the Equality Unit, The Scottish Government. The full grant to date has been distributed. There has been an uptake of the grant which has increased this year with most Panels looking for support on things such as ICT equipment, software packages, and remote training. Despite the pandemic, Access Panels have continued their involvement within the local community and have been able to join planning sessions and meet with building contractors thanks to the Access Panel Grant.

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Access Panels face many challenges in addition to the pandemic (ageing volunteers, lack of younger volunteers, difficulties in reporting, geographical spread), but the Access Panel Grant has been a lifeline for many Panels who would have otherwise faced a year without funding and a reduced ability to contribute in their usual ways.

Specifically, the Access Panel Grant has enabled Access Panels to remain incredibly active and continue their vital work even throughout lockdown, by using this grant in inventive and resourceful ways.

Over the past year, the grant has been spent not only on core operating costs but also on facilitating accessible tourism through accessible tourism guides and applications; website and social media development; IT equipment, software and broadband bills; video conferencing subscriptions; online training and capacity-building; hearing loops and communication aids; accessibility award schemes; access audit site visit expenses; auditing equipment and informational resources; and much more.

With support from Disability Equality Scotland, Access Panels have successfully moved their activity online where possible, continuing to provide crucial input to proposed changes to their local areas, such as the development of the Spaces for People initiative and Covid-related changed to shared space and the built environment.

Likewise, increased engagement opportunities with elected representatives and their local Councils through video conferencing software has also been made possible through the Grant and technical support and guidance from Disability Equality Scotland. 2021's Annual Access Panel Conference also took place online, with record attendance from a greater geographical spread of Panels and partners.

Both Disability Equality Scotland and the Access Panel Network will build on this experience in increasing engagement through promoting digital participation and skills building; however, face-to-face interaction is still critical for building partnerships and relationships, so we look forward to meeting again soon.

## Staffing

We have changed a lot in the past year, due to Covid-19 our staff team have adapted to working from home and in different ways, however continuing to align with our growing strategic aspirations, and our success is down to the commitment, talents and diversity of our staff. That is why we value and develop our employees to succeed in their careers, as well as contribute to our success.

We aim to provide good jobs at a fair pay and purposeful work, along with the structure and skills to make a difference.

## FINANCIAL REVIEW

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The total income for the charity this year is £371,206 (2020: £288,340). We have continued to receive the Scottish Government Grants £175,132 (2020: £175,132) and the monies that we administer on behalf of the Access Panels within Scotland of £45,000 (2020: £45,000). Transport Scotland have provided monies for another year £49,728 (2020: £49,728) as contribution towards our work on accessible travel along with £12,027 (2021 : £Nil) received extra funding to include ferries within this project. New funding of £57,466 was received from the Scottish Government for Disability Equality Scotland to work and consult on the exemption campaign. The total expenditure for the year was £340,223 with Staff costs of £199,946 (£186,195) and the expenditure for the Exemption Card Project £57,003 (2020:£Nil) being the main items of spending. The Access Panel Grants issued this year totalled £23,929 (2020: £26,862)

## Principal risks

A number of policies are in place within Disability Equality Scotland to minimise risk, and in relation to safeguarding staff, volunteers and members. These policies are part of the day to day working of the charity and are subject to review on an ongoing basis.

## Reserves policy

The trustees consider that three months of annual expenditure is an appropriate level of reserves to hold to meet the day to day running costs of the charity. The total funds held at the end of the financial year is £81,058 (2020: £50,075) of which £45,159 (2020: £18,202) is unrestricted reserves. The trustees continue to seek funding to assist in increasing the reserves to the appropriate level.

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## STRUCTURE GOVERNANCE AND MANAGEMENT

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### Governing document

Disability Equality Scotland is;

- a charitable company limited by guarantee, incorporated in Scotland, and granted charitable status on 9<sup>th</sup> July 2001
- governed by its Memorandum and Articles of Association that were last amended on 17<sup>th</sup> October 2018
- registered with the Office of the Scottish Regulator (OSCR) and Companies House.

### Appointment of trustees

The trustees are elected at the AGM and can serve for a period of three years. The governing document allows for a minimum of six and a maximum of 11 trustees. Our board recruitment is competency based and the skills, knowledge, and experience on our board during 2019-2020 include HR Management, Governance, Strategy Planning, Business Management, Risk Management and Business Continuity Planning, Inclusive Design Principles, Equalities, Access Panel involvement and personal lived experience as a disabled person

### Organisational structure

The trustees who meet a minimum of six times a year are responsible for overseeing the running of the charity and for employing the staff. In order to facilitate effective and efficient operations, day to day management is delegated to the Chief Executive Officer, Morven Brooks and her colleagues.

### Induction and training of trustees

Potential trustees, with the relevant skills, are interviewed by the Convenor of the charity and then invited to get to know the charity with the Chief Executive Officer. When appointed, new trustees are provided with an induction pack which contains relevant information pertaining to the charity, Training for trustees is provided as required.

## REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Charity Name</b>	Disability Equality Scotland	
<b>Charity No</b>	SC031893	
<b>Company No</b>	SC243392	
<b>Principal Office</b>	Suite 204B, the Pentagon Centre 36 Washington Street Glasgow G3 8AZ	
<b>Website Address</b>	<a href="http://www.disabilityequality.scot">www.disabilityequality.scot</a>	
<b>Current Trustees</b>	Lauren Asher	Appointed 15th October 2020
	Linda Bamford	
	Rhianne Forrest	Appointed 15th October 2020
	Susan Fulton	
	Carolyn Griffiths	
	Jane McKinney	
	Colin Millar	
	Kenny Milne	
	Maureen Morrison	
	Scott Stewart	

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**REFERENCE AND ADMINISTRATIVE DETAILS (CONT'D)**

**Other Trustees who served during the period**

Janis McDonald                      Resigned 19th February 2021

**Chief Executive Officer**              Morven Brooks

**Independent Examiner**              Anne Knox  
Community Accountancy Scotland  
Forthside Way  
Stirling  
FK8 1QZ

**APPROVAL**

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This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 30<sup>th</sup> July 2021 and signed on their behalf by:



**Linda Bamford**  
Convener

# INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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## Independent examiner's report to the trustees of Disability Equality Scotland

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 15 to 25.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 connection with my examination, no matter came to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.



**Anne Knox, FCIE**

Community Accountancy Scotland

Cameron House

Forthside Way

Stirling

FK8 1QZ

2<sup>nd</sup> August 2021

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME & EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
<b>Income and endowments from:</b>					
Charitable activities	6	-	339,353	<b>339,353</b>	269,860
Other trading activities	7	31,853	-	<b>31,853</b>	18,479
Investments		-	-	-	1
		<b>31,853</b>	<b>339,353</b>	<b>371,206</b>	<b>288,340</b>
<b>Expenditure on:</b>					
Charitable activities	8	5,573	334,650	<b>340,223</b>	287,040
		<b>5,573</b>	<b>334,650</b>	<b>340,223</b>	<b>287,040</b>
<b>Net income/(expenditure)</b>		26,280	4,703	<b>30,983</b>	1,300
<b>Transfers between funds</b>		677	(677)	-	-
<b>Net movement in funds</b>		26,957	4,026	<b>30,983</b>	1,300
<b>Reconciliation of funds</b>					
Total funds as at 01 April 2020		18,202	31,873	<b>50,075</b>	48,775
<b>Total funds as at 31 March 2021</b>		<b>45,159</b>	<b>35,899</b>	<b>81,058</b>	<b>50,075</b>

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

Comparative figures for the previous year by fund type are shown in Note 20

The Notes on pages 17 to 25 form an integral part of these accounts.

# STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
<b>Fixed assets:</b>		£	£	£	£
Tangible assets	10	416	-	<b>416</b>	-
<b>Current assets:</b>					
Debtors	11	6,432	-	<b>6,432</b>	3,893
Cash at bank and in hand	12	40,887	35,899	<b>76,786</b>	89,733
		47,319	35,899	<b>83,218</b>	93,626
<b>Liabilities:</b>					
Creditors (due within one year)	13	2,576	-	<b>2,576</b>	44,224
<b>Net current assets</b>		44,743	35,899	<b>80,642</b>	49,402
<b>Net Assets</b>		45,159	35,899	<b>81,058</b>	49,402
<b>Funds of the charity:</b>	15				
Restricted funds		-	35,899	<b>35,899</b>	31,873
Unrestricted funds		45,159	-	<b>45,159</b>	18,202
		45,159	35,899	<b>81,058</b>	50,075

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 14.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Notes on 17 to 25 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 30th July 2021 and signed on their behalf by:

**Linda Bamford**

Convener





# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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## 1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities and Trustee Investment (Scotland) Act 2005
  - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
  - (c) The Companies Act 2006
  - (d) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
  - (e) Charities SORP (FRS 102) 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 01 January 2015)
- 1.2. The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.3. In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.
- 1.4. There have been no changes to the basis of preparation or to the previous year's accounts.
- 1.5. The charity meets the definition of a public benefit entity as defined by FRS 102.
- 1.6. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

## 2. Accounting policies

### 2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 16.

### 2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Grants – Income from annual grants is recognised in the period to which the grant relates. Any part of an annual grant relating to a future accounting period is included as deferred income in creditors. Income from other grants and donations is recognised on receipt, provided all conditions for use of the grant have been fulfilled.
- (b) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (c) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (d) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, Irrecoverable VAT is included in the expenses to which it relates.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### 2.4. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:
  - (i) Computer equipment 33.3% Straight line

### 2.5. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

### 2.6. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

### 2.7. Creditors

- (a) Creditors 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 are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

### 2.8. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

## 3. Trustee remuneration and benefits

- (a) None of the trustees were paid any remuneration or received any other benefits during the year or in the previous year.
- (b) No expenses were reimbursed to the trustees during the year (2020: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

## 4. Trustee expenses

None of the trustees were paid any travel expenses in this year or the previous year.

## 5. Transactions with related parties

There were no related party transactions during the year, or in the previous year.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

### 6. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Access Panel Grant	-	45,000	<b>45,000</b>	45,000
Scottish Government Equality Unit	-	95,000	<b>95,000</b>	95,000
Scottish Government Section 10	-	80,132	<b>80,132</b>	80,132
Transport Scotland	-	49,728	<b>49,728</b>	49,728
Scottish Government Ferries Accessibility	-	12,027	<b>12,027</b>	-
Scottish Government Exemption Card	-	57,466	<b>57,466</b>	-
	-	339,353	<b>339,353</b>	269,860

### 7. Income from other trading activities

Translation Services	27,836	-	<b>27,836</b>	13,020
Sponsorships	4,017	-	<b>4,017</b>	5,459
	31,853	-	<b>31,853</b>	18,479

### 8. Expenditure on charitable activities

Staff costs (See Note 9)	-	199,946	<b>199,946</b>	186,195
Rent and Service Charges	-	12,359	<b>12,359</b>	12,990
Telephone	-	2,810	<b>2,810</b>	2,994
Printing, Postage and Stationery	56	49,260	<b>49,316</b>	6,691
Subscriptions, recruitment and training	3,401	9,734	<b>13,135</b>	7,164
Travel and subsistence	632	82	<b>714</b>	13,782
IT Development	-	7,187	<b>7,187</b>	5,739
Interpretation	620	4,378	<b>4,998</b>	2,621
Bank charges	-	716	<b>716</b>	97
Depreciation	257	-	<b>257</b>	107
Grants to Access Panels within Scotland	-	23,929	<b>23,929</b>	26,862
Accountancy Fees	-	10,152	<b>10,152</b>	6,112
Legal and Professional Fees	120	1,511	<b>1,631</b>	2,524
Insurance	(538)	5,156	<b>4,618</b>	5,224
Events Promotional Materials and Conference	-	7,430	<b>7,430</b>	6,913
Governance	1,025	-	<b>1,025</b>	1,025
	5,573	334,650	<b>340,223</b>	287,040

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

## 9. Staff costs

	2021	2020
	£	£
Salaries and wages	177,649	164,882
Employer's national insurance	11,067	11,015
Employer's pension contributions	11,230	10,298
	<b>199,946</b>	<b>186,195</b>

No employee received remuneration in excess of £60,000

### Average number of employees

	2021	2020
Administration	9	6
	<b>9</b>	<b>6</b>

## 10. Tangible assets

	<b>Computer Equipment</b>
<b>Cost</b>	<b>£</b>
As at 01 April 2020	<b>780</b>
As at 31 March 2021	<b>780</b>
<b>Depreciation</b>	
As at 01 April 2020	<b>107</b>
Charge for year	<b>257</b>
As at 31 March 2021	<b>364</b>
<b>Net Book Value</b>	
As at 01 April 2020	<b>673</b>
As at 31 March 2021	<b>416</b>

## 11. Debtors

	Unrestricted Funds	Restricted Funds	<b>Total 2021</b>	Total 2020
	£	£	£	£
Trade Debtors	6,432	-	6,432	2,398
Prepayments	-	-	-	1,495
	<b>6,432</b>	<b>-</b>	<b>6,432</b>	<b>3,893</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

### 12. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	<b>Total 2021</b>	Total 2020
	£	£	£	£
Bank of Scotland Business Account	8,512	-	<b>8,512</b>	46,951
Bank of Scotland Instant Account	4,498	-	<b>4,498</b>	1,195
Bank of Scotland Treasurer's Account	27,101	35,899	<b>63,000</b>	40,796
Cash in Hand	776	-	<b>776</b>	791
	<b>40,887</b>	<b>35,899</b>	<b>76,786</b>	<b>89,733</b>

### 13. Creditors (falling due within one year)

Trade Creditors	423	-	<b>423</b>	7,071
Other creditors	48	-	<b>48</b>	48
Accruals	2,105	-	<b>2,105</b>	2,105
Deferred Income (See Note	-	-	-	35,000
	<b>2,576</b>	-	<b>2,576</b>	<b>44,224</b>

### 14. Movements in deferred income

	As at 31/03/2020	Funds Received	Released to income	As at 31/03/2021
	£	£	£	£
Grant funding received for 2020/2021	35,000	-	(35,000)	-
	<b>35,000</b>	-	<b>(35,000)</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

### 15. Movements in funds (this year)

	As at 31/03/2020	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2021
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	18,202	31,853	(5,573)	677	<b>45,159</b>
<u>Restricted funds</u>					
Access Panel Grant	10,553	45,000	(45,058)	-	<b>10,495</b>
Awards for All	347	-	-	(347)	-
CJS	330	-	-	(330)	-
Scottish Government Equality	6,463	95,000	(92,845)	-	<b>8,618</b>
Scottish Government Section 10	11,214	80,132	(78,932)	-	<b>12,414</b>
Transport Scotland	2,966	49,728	(48,854)	-	<b>3,840</b>
Scottish Government Ferries Access	-	12,027	(11,958)	-	<b>69</b>
Exemption Card Project Fund	-	57,466	(57,003)	-	<b>463</b>
	<b>31,873</b>	<b>339,353</b>	<b>(334,650)</b>	<b>(677)</b>	<b>35,899</b>
<u>Total funds</u>	<b>50,075</b>	<b>371,206</b>	<b>(340,223)</b>	<b>-</b>	<b>81,058</b>

### 16. Purpose of funds

General fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Access Panel Grant	Restricted funds to provide overall support and guidance to the network of Access Panels across Scotland
SG Equality	Funding to increase awareness and knowledge of access and inclusion to improve the lives of disabled people.
SG Section 10	Funding for supporting and informing the Access Panel Network in Scotland through the dissemination of information and training to ensure local communities are accessible for disabled people.
Transport Scotland	Restricted funds for activities to ensure that disabled people are informed and included in transport planning and development, in line with the Transport (Scotland) Act 2019 and the National Transport Strategy.
Ferries Access	Restricted funding from the Ferries Accessibility Fund to work with Caledonian MacBrayne to undertake scoping work with staff and customers on the topic of disability hate crime, developing a Hate Crime Charter for the ferry network.
Exemption Card Campaign	Restricted funding from the Scottish Government to administer and develop a project in relation to the demand and need due to COVID 19 for face covering exemptions for disabled people with long term or limiting conditions, which included, but was not limited to DES providing telephone and online requests for the cards and distributing these to the individuals by post and other means

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Awards for All	Restricted funding towards a pilot project to access the need for a benchmark for accessible building
CJS	Restricted funding by the Scottish Government to assist in employability and allocated for the salary of the Events Administrator

### 17. Transfer between funds

£330 was transferred from the CJS Fund to the General Fund for costs not covered by the fund

£347 was transferred from the Awards for All Fund to the General fund with permission from the funder.

### 18. Movement in Funds (Prior Year)

	As at 31/03/2019	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2020
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	17,427	18,480	(17,705)	-	<b>18,202</b>
<u>Restricted funds</u>					
Access Panel Grant	10,615	45,000	(45,062)	-	<b>10,553</b>
Awards for All	497	-	(150)	-	<b>347</b>
CJS	330	-	-	-	<b>330</b>
Scottish Government Equality	6,468	95,000	(95,005)	-	<b>6,463</b>
Scottish Government Section 10	10,794	80,132	(79,712)	-	<b>11,214</b>
Transport Scotland	2,644	49,728	(49,406)	-	<b>2,966</b>
	<b>31,348</b>	<b>269,860</b>	<b>(269,335)</b>	<b>-</b>	<b>31,873</b>
<u>Total funds</u>	<b>48,775</b>	<b>288,340</b>	<b>(287,040)</b>	<b>-</b>	<b>50,075</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 19. Prior Year Statement of Financial Position (Balance Sheet)

	Unrestricted Funds	Restricted Funds	Total 2020
<b>Fixed assets:</b>	£	£	£
Tangible assets	673	-	673
<b>Current assets:</b>			
Debtors	3,893	-	3,893
Cash at bank and in hand	22,860	66,873	89,733
	<u>26,753</u>	<u>66,873</u>	<u>93,626</u>
<b>Liabilities:</b>			
Creditors (due within one year)	9,224	35,000	44,224
	<u>17,529</u>	<u>31,873</u>	<u>49,402</u>
<b>Net current assets</b>			
	<u>18,202</u>	<u>31,873</u>	<u>50,075</u>
<b>Net Assets</b>			
	<u>18,202</u>	<u>31,873</u>	<u>50,075</u>
<b>Funds of the charity:</b>			
Restricted funds	-	31,873	31,873
Unrestricted funds	18,202	-	18,202
	<u>18,202</u>	<u>31,873</u>	<u>50,075</u>



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 20. Comparative income and expenditure by fund type

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	
	2021	2020	2021	2020
<b>Income from:</b>	£	£	£	£
Charitable Activities	5	-	339,353	269,860
Other trading activities	31,848	18,479	-	-
Investments	-	1	-	-
	<b>31,853</b>	18,480	<b>339,353</b>	269,860
<b>Expenditure on:</b>				
Charitable activities	5,573	17,705	334,650	269,335
	<b>5,573</b>	17,705	<b>334,650</b>	269,335
<b>Net income/(expenditure)</b>	<b>26,280</b>	<b>775</b>	<b>4,703</b>	<b>525</b>
Transfers	677	-	(677)	-
<b>Net movement in funds</b>	<b>26,957</b>	<b>775</b>	<b>4,026</b>	<b>525</b>
<b>Reconciliation of funds</b>				
Total Funds B/Fwd	18,202	17,427	31,873	31,348
<b>Total Funds C/Fwd</b>	<b>45,159</b>	18,202	<b>35,899</b>	31,873