

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

WDM Chartered Accountants
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

North Lanarkshire Disability Forum is a Scottish Charity Incorporated Organisation (SCIO). It was registered in its current legal form on 23rd March 2018.

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

Strategic links

Strategically we are linked into many networks. Current commits are to Adult Protection Network, NL Advice Network, Strategic Commissioning Planning Group, NL Carers Network, Community Solutions Programme NL wide. We have links into ASN schools and attend parents' evenings and peer support groups to give information and advice on disability issues. We also continue to have good links with Lanarkshire Deaf Club, MS support groups and NL Access panel.

Staff

15 Staff over 5 projects.

Reputation

We have built up a strong and positive reputation within NL. Most organisations now know of us, and this is reflected in the reach and referrals we have throughout the authority. All staff take pride in their work and actively seek ways of improving the lives of those living with a disability. We take satisfaction in knowing consistently work with a person-centred approach, we have the luxury of being able to spend time with individuals and their carers to have a full conversation, discussing desired outcomes and working together on a plan. We have found that people feel reassured by our approach and regularly give us constructive, positive feedback.

Public benefit

North Lanarkshire Disability Forum is a public benefit entity.

FINANCIAL REVIEW

Financial position

The Trustees report a surplus of £24,730 on total funds for the year (2024: surplus £94,545). Total income amounted to £577,743 (2024: 409,039) of which £555,519 (2024: 387,705) was related to restricted projects and £22,224 (2024: 21,334) to unrestricted funds. At the balance sheet date, the unrestricted funds were £32,555 (2024: £18,255) and restricted funds were £163,988 (2024: £153,559). The Board considers the results for the year to be satisfactory and will continue efficient management of available funds in the current financial year.

Principal funding sources

Funding

We are embarking on a 1 year project with funding provided through the GAP fund. This is to actively act on information about accessibility issues on a community and personal basis to understand the wider challenges of people in the community. We will create a training module highlighting good practice which will be accessible by people and organisations enabling them to find solutions to their accessibility challenges.

Reserves policy

North Lanarkshire Disability Forum do not retain significant reserves and neither invest nor makes grants available. It was agreed by the board that three months running costs, estimated at £12,000 would be held as designated funds to cover any periods of uncertainty.

Any other funds remaining in reserves will be used to cover future running costs and charitable activities.

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Board recruitment, induction and training are constantly reviewed to ensure that governance practices remain appropriate and best practice is followed. Currently new Trustees are given an information pack, which outlines their roles and responsibilities and work of the organisation. Trustees attend appropriate training courses to meet their needs specifically around legislation and new practices.

Key management remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration. Details of trustee expenses are disclosed in note 6 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity SCIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

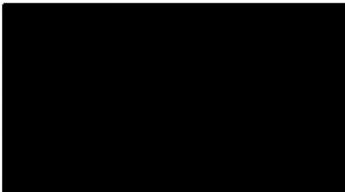
Registered Charity number

SC048242

Principal address

42 Civic Square
Motherwell
ML1 1TP

Trustees



Auditors

WDM Chartered Accountants
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Report of the Independent Auditors to the Trustees of
North Lanarkshire Disability Forum
(SCIO)**

Opinion

We have audited the financial statements of North Lanarkshire Disability Forum (SCIO) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
North Lanarkshire Disability Forum
(SCIO)**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The financial statements for the year ended 31 March 2024 were not audited. Accordingly, we do not express an opinion on those financial statements.

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,516	4	2,520	1,534
Charitable activities					
General	3				
		19,000	554,785	573,785	407,505
Other income		708	730	1,438	-
Total		22,224	555,519	577,743	409,039
EXPENDITURE ON					
Charitable activities	4				
General					
		7,917	537,444	545,361	309,412
Other	5	7,647	7,652	5,082	
Total		7,922	545,091	553,013	314,494
NET INCOME		14,302	10,428	24,730	94,545
RECONCILIATION OF FUNDS					
Total funds brought forward		18,255	153,559	171,814	77,269
TOTAL FUNDS CARRIED FORWARD		32,557	163,987	196,544	171,814

The notes form part of these financial statements

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>31,317</u>	<u>157,666</u>
Net cash provided by operating activities		<u>31,317</u>	<u>157,666</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(479)	(6,420)
Net cash used in investing activities		<u>(479)</u>	<u>(6,420)</u>
		—	—
Change in cash and cash equivalents in the reporting period		30,838	151,246
Cash and cash equivalents at the beginning of the reporting period		<u>232,608</u>	<u>81,362</u>
Cash and cash equivalents at the end of the reporting period		<u>263,446</u>	<u>232,608</u>

The notes form part of these financial statements

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the 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 1 January 2019)', 'Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year some trustees were reimbursed for expenses incurred, these payments were not material and amounted to £55.80 (2024 £123.90).

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	428,334	232,048
Social security costs	34,889	15,884
Other pension costs	9,212	5,257
	<hr/>	<hr/>
	472,435	253,189
	<hr/>	<hr/>

The average monthly number of employees during the year was as follows:

	2025	2024
Senior Team	4	1
Support	11	8
Administration	1	1
	<hr/>	<hr/>
	16	10
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,534	-	1,534
Charitable activities			
General	<hr/>	<hr/>	<hr/>
	19,800	387,705	407,505
Total	<hr/>	<hr/>	<hr/>
	21,334	387,705	409,039
EXPENDITURE ON			
Charitable activities			
General	<hr/>	<hr/>	<hr/>
	27,359	282,053	309,412
Other	<hr/>	<hr/>	<hr/>
	497	4,585	5,082
Total	<hr/>	<hr/>	<hr/>
	27,856	286,638	314,494
NET INCOME/(EXPENDITURE)			
Transfers between funds	<hr/>	<hr/>	<hr/>
	(6,522)	101,067	94,545
	6,861	(6,861)	-
	<hr/>	<hr/>	<hr/>

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,253	3,633
Taxation and social security	9,832	11,490
Other creditors	<u>57,304</u>	<u>50,425</u>
	<u>69,389</u>	<u>65,548</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	1,320	1,104
Between one and five years	<u>4,620</u>	<u>828</u>
	<u>5,940</u>	<u>1,932</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	2,869	14,607	3,080	20,556
Designated fund	12,000	-	-	12,000
The Robertson Trust	<u>3,386</u>	<u>(306)</u>	<u>(3,080)</u>	<u>-</u>
	18,255	14,301	-	32,556
Restricted funds				
North Lanarkshire Council	33,532	(2,186)	-	31,346
VANL	12,510	(12,211)	-	299
The Robertson Trust	147	(147)	-	-
The National Lottery Community Fund	9,929	(9,929)	-	-
Carer Breather	5,704	3,333	-	9,037
Community Connector	<u>91,737</u>	<u>31,569</u>	<u>-</u>	<u>123,306</u>
	153,559	10,429	-	163,988
TOTAL FUNDS	<u>171,814</u>	<u>24,730</u>	<u>-</u>	<u>196,544</u>

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,532	(4,580)	(3,048)
The Robertson Trust	19,802	(23,277)	(3,475)
	<hr/>	<hr/>	<hr/>
	21,334	(27,857)	(6,523)
Restricted funds			
North Lanarkshire Council	79,721	(59,260)	20,461
VANL	80,053	(76,427)	3,626
The Robertson Trust	-	147	147
The National Lottery Community Fund	(1)	(20,606)	(20,607)
Carer Breather	28,054	(22,350)	5,704
Community Connector	199,878	(108,141)	91,737
	<hr/>	<hr/>	<hr/>
	387,705	(286,637)	101,068
TOTAL FUNDS	409,039	(314,494)	94,545
	<hr/>	<hr/>	<hr/>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**NORTH LANARKSHIRE DISABILITY FORUM
(SCIO)**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Finance		
Information technology		
Equipment leasing	1,417	1,164
Other		
Recruitment costs	680	2,237
Governance costs		
Auditors' remuneration	6,000	-
Accountancy & payroll	5,028	2,947
Consultancy costs	3,773	1,601
	<hr/> 14,801	<hr/> 4,548
Total resources expended	<hr/> 553,013	<hr/> 314,494
Net income	<hr/> 24,730	<hr/> 94,545
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements