

THE ASSOCIATION FOR REAL CHANGE

England & Wales · Charity number 285575

Details

Other names	A R C, ASSOCIATION FOR REAL CHANGE
Status	Registered
Legal form	Charitable company
Company number	01658354
Registered	1982-11-12
Register	View on the Charity Commission register

Contact

Address	A R C 128a Chester Street Chesterfield S40 1DN
Phone	01246555043
Email	contact.us@arcuk.org.uk
Website	www.arcuk.org.uk

Activities

Objects: (A) FOR THE EDUCATION AND TRAINING OF ALL ORGANISATIONS, ASSOCIATIONS, INDIVIDUALS/ OR GROUPS OF INDIVIDUALS CONCERNED WITH THE CARE OF PEOPLE WITH LEARNING DISABILITIES (ALL OF WHICH ORGANISATIONS, ASSOCIATIONS, INDIVIDUALS AND/ OR GROUPS OF INDIVIDUALS ARE HEREINAFTER COLLECTIVELY REFERRED TO AS "THE ORGANISATIONS AND INDIVIDUALS") IN MATTERS RELATING TO THE CARE OF PEOPLE WITH LEARNING DISABILITIES AND TO THEIR PARTICULAR NEED AND REQUIREMENTS. (B) TO WORK FOR AND PROMOTE THE STUDY OF AND RESEARCH INTO ALL MATTERS AFFECTING PEOPLE WITH LEARNING DISABILITIES AND TO OBTAIN AND MAKE RECORDS OF AND DISSEMINATE ALL USEFUL RESULTS OF SUCH RESEARCH

Activities: As a UK membership umbrella organisation, ARC UK provides information, training and support, networking opportunities and promotes best practice in service provision for people with a learning disability; as a campaigning organisation it seeks to influence policy and practice at local and national level.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,689,563	£1,691,482	£456,116	28
2024-03-31	£1,754,774	£1,715,756	£458,035	23
2023-03-31	£2,260,133	£2,373,021	£419,017	23
2022-03-31	£1,903,638	£2,006,345	£531,905	24
2021-03-31	£2,116,205	£1,980,713	£634,612	31

Trustees

Name	Role	Appointed
Andrew Sleigh		2020-06-11
Angela Lisa Ferguson		2023-09-27
David Ian Sargent		2023-09-27
Fiona McCabe		2022-09-29
Lynnette Linton		2020-12-09
Marcus Isherwood		2023-09-27

THE ASSOCIATION FOR REAL CHANGE

England & Wales - Charity number 285575

Accounts

Company Registration Number 01658354
Registered Charity Number (E&W) 285575
Registered Charity Number (Scotland) SCO 39129

THE ASSOCIATION FOR REAL CHANGE
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Reference and Administrative Information

Registered office & Shared Services:	10a Marsden Street Chesterfield S40 1JY
Website:	www.arcuk.org.uk
Email:	contact.us@arcuk.org.uk
Bankers:	Lloyds Bank Plc 1 High Street Sheffield S1 2GA
Auditors:	BHP LLP One Waterside Place Basin Square Brimington Road Chesterfield Derbyshire S41 7FH
Registered Company no:	01658354
Registered Charity no:	285575 (E&W)
Scottish Registered Charity no:	SCO 39129

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Directors and Trustees:

Angie Ferguson
Marcus Isherwood
Lynnette Linton
Fiona McCabe
Zoe Robertson
David Sargent
Andrew Sleigh

Resigned 19th March 2025

Principal officers:

ARC UK Chair: David Sargent

Hon Treasurer: Andrew Sleigh

Senior management team:

Martin Anderson	Finance Director
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Clive Parry	England Director (Left 30 th April 2025)
Samantha Leonard	England Director (Started 16 th June 2025)

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Trustees present their annual report together with the audited financial statements of the company for the year ended 31 March 2025. The Trustees' report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Trustees' report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Governing document

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Articles of Association.

Principal aims and activities

The founding members who created ARC wanted to give it as much freedom as possible to have a wide impact on the learning disability sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and to share all useful results of such research.

The Memorandum of Association, our founding document, sets out what we are here for and what we can do to meet our aims, including things such as:

- Having a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation changes to help further our cause.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator. Our governance and strategic offer is designed to reflect the differences in each nation country and to share best practice across the whole of the UK.

Measurement of success

By continuous dialogue with our members and stakeholders, regular surveys, improved evaluation and building better sector knowledge, ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country and setting out the significant changes that we want to see.

By articulating and focussing on a suite of indicators, ARC is clear that it intends to see these changes and continuous improvement for:

- Individuals and Communities
- Providers and Carers
- Practice and Policies

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

Public benefit requirement

ARC is clear about its role: we exist to support policy makers, public and private organisations, communities and individual supporting people with learning disabilities, to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening the network of support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This is achieved by ARC doing such things as:

- Helping develop Health & Social Care workforce by:
 - o Providing good quality, inspirational training
 - o Producing relevant, up to date training materials aimed at improving practice
 - o Offering consultancy services to improve organisational learning and development
- Helping to share best practice, including the understanding and implementation of policy by:
 - o Distributing information on current policy and practice developments in the four nation countries
 - o Producing briefing material on best practice
 - o Circulating regular newsletters promoting the sector, its work and outcomes
- Ensuring the voice and influence of the sector is heard by local policy makers by:
 - o Responding to policy maker's consultations on what works and what doesn't work
 - o Working with policy makers to connect and liaise with providers and service users through networks and forums
 - o Membership of national Boards and policy making advice groups and forums including skills councils, government advisory groups and national networks
- Working directly with people with learning disabilities:
 - o Developing best practice and carrying out research projects
 - o Developing advocacy skills and networks, including Scotland Charter for Involvement and facilitating involvement of long stay patients (Telling It Like It Is Group) at Muckamore Abbey Hospital.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Membership of ARC

By becoming a member of ARC, provider organisations benefit from being involved in a diverse community, sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with like-minded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce is regarded as one of the key benefits of membership.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.
- Participation in ARC projects and pilot training programmes.

The social care sector continues to face unprecedented challenges and demands and ARC continues to adapt and develop our activities to ensure that we are well-positioned to support the sector, including a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment, funding, recruitment and the cost of living amongst many others.

Achievements and performance

This section tells you about the things that ARC UK achieved during the year from April 2024 to March 2025.

Financial Results Summary (how well we managed our money)

ARC ended the year with an unrestricted deficit of £12,086, from total unrestricted income of £1,031,846, compared to a £376 surplus from £1,034,771 unrestricted income in 2024. This was in line with the approved budget, set with a view to investing and strengthening the resilience of the charity and the year ahead is expected to show an increase in activity and a sustainable surplus.

Total restricted income in the year (work and projects paid directly by others) was £657,717 compared to £720,003 in 2024. Funds of £55,929 which were brought-forward from the previous year have now been spent. Two projects continued over the year end with a balance still to spend of £66,096.

Strategy & Objectives (our vision, the big plan for how we will get there and the things we said we would do)

The ARC UK strategy captures the ways in which we seek to have a positive impact in the lives of supported people whilst retaining the different ways in which we achieve our outcomes in the four countries we operate in.

At its most fundamental, the strategy is about celebrating difference and central to this idea and our desire to make a real difference in people's lives are the important concepts of choice, inclusion and rights.

Our strategy document is set out on the next page and further details can be found on the ARC websites.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025



Changing thinking, Changing practice, Changing lives



Our Vision

We want communities to celebrate difference, respect, listen to, and include everyone.



Our People

Experts by experience

All people with learning disabilities, autistic people, or with other support needs - and their families.



Our Mission

We bring people together. We support them to share different views and experiences. We help them to agree and take action to achieve real change through:

Training, Research, Networks, Collective Advocacy, Policy



Our Partners

We work alongside people and organisations that help to achieve our vision.



Our Aims

Knowledge and Rights

Experts by experience are better informed. This includes knowledge about their rights.

Our partners are better informed. This includes how to support people to stand up for their rights.

Choice and Control

Experts by experience shape changes to the services they want and need.

Our partners support people to plan and deliver the services that allow people to live the lives that they want.

Inclusion and Equality

Experts by experience challenge and change attitudes and behaviours in their communities.

Everyone removes the barriers that exclude people from their communities.



Our Work

Our country plans set out the work we do.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

The UK Impact we have made in the year

Below and on the next page are examples of the types of impact we are making. There is an easyread full UK Impact report available on the website.

Knowledge and Rights

- We trained 3,647 people. These include people that work in health and social care.
- Of these people:
 - 92% said their practice would change as a result of our training.

"Excellent delivery, thought provoking and will definitely be re-evaluating process and procedures around this"

"I really enjoyed this training. I think it's really important and I'm looking forward to putting into practice"

"Our service is focused on social inclusion for adults with a learning disability. ARC NI's training and networks act as a conduit for shared learning between colleagues in the learning disability community and equip staff with information and training to better support people."

Choice and Control

- We connected with 2047 partners and 10,568 individuals. These include providers of services and support, policy makers, local authorities and family carers.
- We facilitated 690 meetings and events with our people and partners. These are the spaces where we listen to the issues and think about what we can do to make things better.

"ARC has widened our network and increased knowledge of co-production, rights for individuals etc"

"In developing the NI approach to Managed Budgets, ARC NI has played a vital role. They have helped develop the workplan and obtained funding for the IMPACT role, linked us with key organisations, provided expert insights into the challenges and also kept the focus on the importance and huge potential for this work if it is done right.."

Inclusion and Equality

- Experts by experience challenge and change attitudes and behaviours in their communities. These are people with a learning disability, autistic people or with other support needs.
- We supported Experts by Experience to be included and connected 2305 times.
- 94% said ARC had helped them to achieve change or feel more included.

"ARC NI has been an important voice during the development of the Adult Protection Bill. They have assisted the Department of Health in understanding the needs and voices of people with a learning disability and I have really valued their input."

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Together 4 Change

A movement for empowerment

Award winners – The Learning Disability and Autism Leaders Awards 2025



In a virtual arena that transcends geographical boundaries, Together for Change (T4C) has emerged as a powerful collective advocating for individuals with learning disabilities and autism across England. Co-chaired by passionate supported individuals, Matt Lester and Sui-Ling Tang (pictured above), this dynamic group has grown steadily over the past two years, convening every eight weeks on Zoom to discuss vital issues impacting their lives, including friendship, public transport, voting rights, and digital inclusion.

“We work together as a collective,” says Matt, embodying the spirit of unity that has led T4C to engage 60 self-advocates from 20 different organisations. The group has expanded in both ambition and size, driven by the shared desire to improve lives and services. Recently, T4C embraced a new identity with its own name, logo, and vision, marking a significant turning point in its journey.

ARC England, the organisation supporting T4C, actively seeks members’ feedback through surveys and informal evaluations conducted during meetings. These methods help gauge progress against ARC England’s strategy and ensure the group is responsive to supported people’s needs and aspirations.

We are very pleased because at our last meeting:

- Everybody said they had learned new things.
- Everybody said it had helped them understand their rights.
- People said it was very interesting

<https://arcengland.org.uk/together4change/>

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

People who have supported us in 2024/2025

We thank all those individuals, organisations, Charities, Local Authorities and Health Authorities that have continued to share our values and support our work in 2024/25. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration and this is an essential factor in putting all people with a learning disability at the centre of decisions and in the heart of their communities. The following is by no means an exhaustive list but these include:

Aberdeenshire Council
Belfast Health and Social Care Trust
NFL Community Fund
Department of Health Northern Ireland
Esmee Fairbairn
People First Scotland
Scottish Government
South Eastern Health and Social Care Trust
Western Health and Social Care Trust

Financial Health

After seeing a increase in funds of £39,018 in the previous year (of which £376 was an increase in unrestricted funds and a £38,642 increase in restricted funds) ARC experienced a decrease in funds of £1,919 (of which £12,086 was a budgeted decrease in unrestricted funds and a £10,167 increase in restricted funds) on a total income down from £1.755m to £1.690m albeit we expect income levels to increase in 2025 to £1.791m.

The cash position at the end of March 25 business remains strong at £775,228 (2024- £834,996)

The board has approved a small surplus budget of £8,000 for 2025/26. Whilst we remain in challenging economic times, the management team continue to persue a number of opportunities to better the budget.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Reserves

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year ended March 2025 the target for the reserves was calculated at £348,313 and by March 2025 ARC's total unrestricted reserves stood at £390,020. Free reserves (excluding tangible fixed assets) were £360,495.

Investment Policy

Investment decisions are taken by the Board. ARC's current investment policy is to hold monies in interest bearing accounts with banks for periods ranging from one to twelve months to maximise interest and maintain the necessary access to funds. ARC has no permanent endowment and provides for capital expenditure from within budget.

Risk Management

The trustees and the strategic leadership team of the charity believe that a sound risk management is integral to both good management and good governance practice.

Risk management forms an integral part of the charity's decision making and is incorporated within strategic and operational planning. Risk assessment is conducted on all new activities and projects to ensure they are in line with the charity's objectives and mission.

Any risks or opportunities arising are identified, analysed and reported at an appropriate level.

A risk register covering key strategic risks is maintained and updated quarterly and more frequently where risks are known to be volatile. The charity regularly reviews and monitor the effectiveness of its risk management framework and updates it as appropriate. Reports are regularly made to the Board of Trustees of continuing and emerging high concern risks and those where priority action is needed to effect better control.

Who governs ARC?

The Board of ARC meets four times a year in addition to the AGM and on an ad-hoc basis as required.

The Board members of ARC act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration for their role as trustees, but are reimbursed for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,351.

Organisational structure and key management remuneration

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

Trustee Recruitment

There is a systematic, open and fair procedure for the recruitment and co-option of Trustees. Recruitment takes place through open advertisement within our membership base and stakeholders, or individuals may be approached for co-option. Suitability for the role is established at interviews, and voting takes place prior to their appointment to ensure a good fit with the Board and organisation.

Induction and training of trustees

Most of ARC's trustees are senior staff from within member organisations with significant experience of providing services. Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and Strategic Leadership Team.

Income from fundraising and projects

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

Statement of trustees' responsibilities

The trustees (who are also directors of The Association for Real Change for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, under company law the trustees must not approve the financial statements unless they are satisfied that they 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 these 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 2019 (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

In so far as the trustees are aware:

- there is no relevant audit information of which charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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.

Appointment of auditors

A resolution for the re-appointment BHP LLP Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board, 16th October 2025

A handwritten signature in black ink, appearing to read 'D Sargent', with a large, stylized loop at the end.

David Sargent
UK Chair, on behalf of the Board

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Opinion

We have audited the financial statements of The Association for Real Change (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 course of 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the entity through discussions with Trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the entity, including safeguarding legislation, health and safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the entity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

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.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

N O'Sullivan

Nicola O'Sullivan (Senior Statutory Auditor)

Date: 26 November 2025

For and on behalf of
BHP LLP
One Waterside Place
Basin Square
Brimington Road
Chesterfield
Derbyshire
S41 7FH

BHP LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income from:					
Charitable activities:					
Membership subscriptions		111,460	-	111,460	102,460
Grants	(4)	-	657,717	657,717	720,003
Training & conferences		628,255	-	628,255	639,012
Services to members		264,232	-	264,232	276,137
Investments		27,899	-	27,899	17,162
Total income		<u>1,031,846</u>	<u>657,717</u>	<u>1,689,563</u>	<u>1,754,774</u>
Expenditure on:					
Charitable activities					
Special projects	(4)	-	647,550	647,550	681,361
Training and conferences		479,764	-	479,764	476,715
Services to members		564,168	-	564,168	557,680
Total expenditure	(3)	<u>1,043,932</u>	<u>647,550</u>	<u>1,691,482</u>	<u>1,715,756</u>
Net income/(expenditure)		<u>(12,086)</u>	<u>10,167</u>	<u>(1,919)</u>	<u>39,018</u>
Funds brought forward at 1 April 2024					
		<u>402,106</u>	<u>55,929</u>	<u>458,035</u>	<u>419,017</u>
Funds carried forward at 31 March 2025					
	(10)	<u>390,020</u>	<u>66,096</u>	<u>456,116</u>	<u>458,035</u>

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ASSOCIATION FOR REAL CHANGE

BALANCE SHEET

AS AT 31 MARCH 2025

	<u>Note</u>	2025 £	2024 £
Fixed assets			
Tangible assets	(6)	29,525	20,094
Current assets			
Trade debtors		108,873	84,804
Prepayments and accrued income		33,605	38,186
Cash at bank and in hand		775,228	834,996
		917,706	957,986
Creditors: amounts falling due within one year			
Taxation and social security costs		20,422	20,869
Trade creditors		66,528	43,994
Other creditors		7,596	5,810
Accruals		32,710	60,606
Deferred income	(7)	363,859	388,766
		491,115	520,045
Net current assets		426,591	437,941
Total net assets		456,116	458,035
Funds			
Restricted funds	(4)	66,096	55,929
Unrestricted funds	(4)	390,020	402,106
Total funds	(10)	456,116	458,035

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by the board on 16th October 2025 and signed on their behalf by:



David Sargent – Chair

The notes on pages 20 to 30 form part of these financial statements.

Company Registration Number 01658354

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	2025 £	2024 £
Cash flows used in /from operating activities	(8)	<u>(66,669)</u>	<u>40,016</u>
Cash flows from investing activities			
Interest received		27,899	17,162
Purchase of tangible fixed assets		<u>(20,997)</u>	<u>(17,451)</u>
Cash used in investing activities		<u>6,902</u>	<u>(289)</u>
(Decrease)/increase in cash and cash equivalents in the year		(59,767)	39,727
Cash and cash equivalents at the beginning of the year		<u>834,996</u>	<u>795,269</u>
Cash and cash equivalents at the end of the year		<u>775,228</u>	<u>834,996</u>

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

a) Basis of accounting

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

d) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies - continued

f) Liabilities and provisions

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

g) Expenditure

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services, the costs of the training delivered and the costs of the conference.

h) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

i) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

j) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

k) Tangible fixed assets

Assets costing more than £300 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
------------------	---------------------

l) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies - continued

n) Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

o) Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

p) 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.

q) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

r) Estimates and Judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

2. Incoming resources

Net incoming resources are stated after charging	2025	2024
	£	£
Depreciation	11,567	9,693
Auditors remuneration	10,500	10,000
Operating leases	42,317	21,770

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

3. Total expenditure

	2025 £	2024 £
Direct costs	1,610,769	1,644,910
Support costs	80,713	70,846
Total expenditure	1,691,482	1,715,756

The support costs are allocated to activities below:

	Training & conferences £	Service to members £	Total 2025 £	Total 2024 £
Finance & IT	26,304	30,932	57,236	50,038
Secretarial	9,265	10,895	20,160	18,625
Management	1,524	1,793	3,317	2,183
	37,093	43,620	80,713	70,846

4. Statement of funds

Statement of funds – current year

	B/forward 01/04/2024 £	Income £	Expenditure £	C/forward 31/03/2025 £
Restricted funds				
Provider forums – Aberdeen	-	11,951	11,951	-
TILII Belfast Projects	-	25,393	25,393	-
TILII South Eastern Project	-	27,198	27,198	-
NFL Community Fund	7,453	-	7,453	-
National and Local Networks	-	157,116	157,116	-
LD Forum	-	17,278	17,278	-
Transitions - CYPFAL	-	201,286	201,286	-
Divergent Influencers (Esmee Fairbairn)	18,325	-	18,325	-
Divergent Influencers 24-27	-	68,500	11,255	57,245
Research Unit	25,155	13,500	29,804	8,851
TILII Enniskillen	-	14,692	14,692	-
Marketing Esmee Fairbairn	4,996	-	4,996	-
TILII Translates	-	19,580	19,580	-
SOLD	-	101,223	101,223	-
Total – Charitable Activities				
Restricted funds	55,929	657,717	647,550	66,096
Unrestricted fund				
General funds	402,106	1,031,846	1,043,932	390,020
Total funds	458,035	1,689,563	1,691,482	456,116

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

Statement of funds – Prior year

	B/forward 01/04/2023 £	Income as restated £	Expenditure as restated £	C/forward 31/03/2024 £
Restricted funds				
Provider forums – Aberdeen	-	11,951	11,951	
TILII Belfast Projects	-	23,726	23,726	-
TILII South Eastern Project	-	25,248	25,248	-
NFL Community Fund	-	39,508	32,055	7,453
National and Local Networks	-	149,500	149,500	-
LD Forum	-	16,143	16,143	-
My Social Life Project	-	5,500	5,500	-
Transitions – CYPFAL	-	146,341	146,341	-
Transitions – Scottish Government	-	52,274	52,274	-
Divergent Influencers (Esmee Fairbairn)	7,855	65,000	54,530	18,325
Research Unit	9,432	18,500	2,777	25,155
See Hear Event	-	10,511	10,511	-
TILII Enniskillen	-	13,269	13,269	-
Ethical Commissioning Engagement	-	15,013	15,013	-
Marketing (Esmee Fairbairn)	-	8,000	3,004	4,996
TILII Translates	-	18,295	18,295	-
SOLD	-	101,224	101,224	-
Total – Charitable Activities				
Restricted funds	17,287	720,003	681,361	55,929
Unrestricted fund				
General funds	401,730	1,034,771	1,034,395	402,106
Total funds	419,017	1,754,774	1,715,756	458,035

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

4. Statement of funds (Continued)

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

Provider forums – Aberdeen (Funded by Aberdeen Council)

Development and support of self advocacy groups within Aberdeenshire for social care providers and people who receive support.

TILII Belfast Project (Telling It Like It Is) (Funded by Belfast HSC Trust)

ARC NI (Northern Ireland) supports over 25 people with a learning disability in group advocacy within the greater Belfast area. The funding from the Belfast Health & Social Care Trust is for one group in the community and two groups in Muckamore Abbey Hospital. TILII members in Belfast complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

TILII South Eastern Project (Telling it Like it is) (Funded by Southern Eastern HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the South Eastern Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

New Northern Ireland Website (Funded by Dormant Funds Account delivered through the National Lottery Community Fund NI)

A grant offering financial sustainability to charities was secured by ARC NI to develop a new website, to reach more people and to enable online booking of training and events. Consultation with the learning disability community occurred to find out what they wanted from a website and ARC NI's training database was integrated within the back end of the new website Content Management System (CMS). Feedback from the community was collected before going live as part of Learning Disability Week 2024.

National and Local Networks (Funded by the Scottish Government)

This project is to support the national and local implementation of the Charter for Involvement by people who receive support, help people with a learning disability lead full and active lives and be at the heart of their services and communities, shaping the decisions that affect their lives.

Learning Disability Forum (Funded by Belfast Health and Social Care Trust)

The Learning Disability Forum has been set up by the Belfast Health & Social Care Trust to ensure that people with a learning disability and their family carers have a voice in the development of Learning Disability services across the city. ARC NI supports 'Telling It Like It Is' (TILII) members to attend the Forum meetings. TILII members also consult with their peers on issues raised at the Forum meetings and provide this feedback as a method of representation from those who use services and supports.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

4. Statement of funds (Continued)

Transitions Forum (Funded by CYPFAL)

This project is for developing and trialling a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions. This project also ensures that the Scottish Transitions forum influences practice and policy at a national level.

Transitions Forum (Funded by the Scottish Government)

This project is for developing and trialling a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions. This project also ensures that the Scottish Transitions forum influences practice and policy at a national level.

Divergent Influencers (Funded by the Esmee Fairbairn Foundation)

This project supports young disabled people to influence changes to policy, practice and attitudes at a national level.

Divergent Influencers (Funded by the Esmee Fairbairn Foundation) – 2024 -27

This project supports young disabled people to influence changes to policy, practice and attitudes at a national level. It is primarily delivered in the North East of England.

Research Unit (Funded by Annual unit membership fees)

The ARC Learning Disability and Autism Research Unit was set up in response to a lack of quality data in this part of the Adult Care Sector. The unit is overseen by a Steering Group made up of paying members with membership fees being used to fund discreet pieces of research.

TILII Eniskillen (Funded by the Western HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the Western Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations and influencing change in services as experts by experience.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

4. Statement of funds (Continued)

TILII Translates (Funded by the Belfast HSCT)

ARC NI supports Telling It Like It Is (TILII) to offer an accessible information service, which includes translating information into Easy Read. The Belfast Health & Social Care Trust also lend the support of Speech & Language Therapy to support TILII members and help with quality assurance. Since the creation of the service, a growing number of customers approach TILII Translates, with a high percentage returning as frequent customers. This includes the Northern Ireland Public Ombudsman, the Department of Health, Housing Associations, and the Muckamore Abbey Public Inquiry Team.

SOLD (Funded by the Scottish Government)

This project is to improve support and reduce offending amongst people with communication difficulties.

5. Staff Costs

	2025 £	2024 £
Wages & salaries	838,642	852,673
Pension costs	37,652	38,594
Social security cost	82,436	82,995
Totals	958,730	974,262

The average number of employees on a full time equivalent basis and the areas in which they work are as follows:

	No.	No.
Charitable activities	14	16
Support Services	8	7
Average number of FTE employees	22	23
Average number of employees	28	28

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £520 for 2 Trustees (2024:(7) £1,866).

Staff pension contributions unpaid at the year end were £229 (2024: £5,910). There are no staff with emoluments in excess of £60,000 (2024: None).

The total amount of employee benefits received by key management personnel is £241,993 (2024: £232,126). The charity considers its key management personnel to be the staff who comprise of the Country Directors and the Finance Director.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

6. Tangible Fixed Assets

	Office equipment £
Cost	
Balance as at 1 April 2024	59,352
Additions during the year	20,997
Disposals during the year	(9,382)
Balance at 31 March 2025	70,967
Depreciation	
Balance as at 1 April 2024	39,258
Disposals during year	(9,382)
Charge for the year	11,567
Balance as at 31 March 2025	41,443
Net book value 31 March 2025	29,525
Net book value 31 March 2024	20,094

7. Deferred income

<u>Course and Conference fees</u>	2025	2024
	£	£
Received in advance at the beginning of the year	388,766	318,928
Total fees received in the year	603,348	708,850
Recognised as income in the year	(628,255)	(639,012)
Received in advance at the end of the year	363,859	388,766

8. Reconciliation of net movement in funds

	2025	2024
To net cash flow from operating activities	£	£
Net movement in funds	(1,919)	39,018
Depreciation charges	11,567	9,693
(Increase)/Decrease in debtors	(19,488)	26,944
Increase/(Decrease) in creditors	(28,930)	(18,477)
Investment income	(27,899)	(17,162)
Net cash used in operating activities	(66,669)	40,016

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

9. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	834,996	(59,768)	775,228

10 Analysis of net assets between funds – current year

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	29,525	-	29,525
Current assets	851,610	66,096	917,706
Creditors due within 1 year	(491,115)	-	(526,291)
Net assets	390,020	66,096	456,116

Analysis of net assets between funds – prior year

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	20,094	-	20,094
Current assets	908,303	55,929	964,232
Creditors due within 1 year	(526,291)	-	(491,115)
Net assets	402,106	55,929	458,035

11. Operating lease commitments

At 31 March 2025 the company had future minimum lease payments under non-cancellable leases as follows:

	2025 £	2024 £
Under one year	23,369	18,806
2 – 5 years	20,822	2,964
	44,191	21,770

12. Related party transactions

During the year, Lynnette Linton, a trustee, was paid £730 for services provided to the National and Local Networks project in 2024-25.(2024:£1,125)

During the year a payment of £223 for room hire was paid to Perth Autism support, a company whose Chief Executive officer is Angie Fergusnn.

During the year, transactions totalling £6,065 occurred between ARC and Real Life Options, whose chief excutive office is David Sargent. These transactions were for Membership, Training and conference entry.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

13. Agency arrangements

The charity acts as an agent in distributing Workforce Development Funding funds. In the accounting period ending 31 March 2025 the charity received £221,070 (2024: 583,500) and disbursed £221,070 (2024: 583,500) from the fund.

14. Statement of financial activities - prior year

	Unrestricted Funds £	Restricted Funds £	2024 Total £
Income from:			
Charitable activities:			
Membership subscriptions	102,460	-	102,460
Grants	-	720,003	720,003
Training & conferences	639,012	-	639,012
Services to members	276,137	-	276,137
Investments	17,162	-	17,162
Total income	1,034,771	720,003	1,754,774
Expenditure			
Charitable activities			
Special projects	-	681,361	681,361
Training and conferences	476,715	-	476,715
Services to members	557,680	-	557,680
Total expenditure	1,034,395	681,361	1,715,756
Net Income	376	38,642	39,018
Balances brought forward at 1 April 2023	401,730	17,287	419,017
Balances carried forward at 31 March 2024	402,106	55,929	458,035

THE ASSOCIATION FOR REAL CHANGE

England & Wales - Charity number 285575

Accounts

Company Registration Number 01658354
Registered Charity Number (E&W) 285575
Registered Charity Number (Scotland) SCO 39129

THE ASSOCIATION FOR REAL CHANGE
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

THE ASSOCIATION FOR REAL CHANGE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Reference and Administrative Information

Registered office & Shared Services:	10a Marsden Street Chesterfield S40 1JY
Website:	www.arcuk.org.uk
Email:	contact.us@arcuk.org.uk
Bankers:	Lloyds Bank Plc Church Street Sheffield
Auditors:	BHP LLP One Waterside Place Brimington Road Chesterfield Derbyshire S41 7FH
Registered Company no:	01658354
Registered Charity no:	285575 (E&W)
Scottish Registered Charity no:	SCO 39129

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

Directors and Trustees:

Angie Ferguson	Appointed 27/9/23
Marcus Isherwood	Appointed 27/9/23
Lynnette Linton	
Fiona McCabe	
Phil Morris	Resigned 27/09/23
Jane Other	Resigned 27/09/23
Zoe Robertson	
David Sargent	Appointed 27/09/23
Andrew Sleigh	

Principal officers:

ARC UK Chair:	David Sargent (Appointed 27/09/23) Phil Morris (Resigned 27/09/23)
Hon Treasurer:	Andrew Sleigh

Senior management team:

Martin Anderson	Finance Director
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Clive Parry	England Director

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

Trustees present their annual report together with the audited financial statements of the company for the year ended 31 March 2024. The Trustees' report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Trustees' report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Governing document

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Articles of Association.

Principal aims and activities

The founding members who created ARC wanted to give it as much freedom as possible to have a wide impact on the learning disability sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and to share all useful results of such research.

The Memorandum of Association, our founding document sets out what we are here for and what we can do to meet our aims, including things such as:

- Having a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation changes to help further our cause.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator. Our governance and strategic offer is designed to reflect the differences in each nation country and to share best practice across the whole of the UK.

Measurement of success

By continuous dialogue with our members and stakeholders, regular surveys, improved evaluation and building better sector knowledge, ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country and setting out the significant changes that we want to see.

By articulating and focussing on a suite of indicators, ARC is clear that it intends to see these changes and continuous improvement for:

- Individuals and Communities
- Providers and Carers
- Practice and Policies

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

Public benefit requirement

ARC is clear about its role: we exist to support policy makers, public and private organisations, communities and individual supporting people with learning disabilities, to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening the network of support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This is achieved by ARC doing such things as:

- Helping develop Health & Social Care workforce by:
 - o Providing good quality, inspirational training
 - o Producing relevant, up to date training materials aimed at improving practice
 - o Offering consultancy services to improve organisational learning and development
- Helping to share best practice, including the understanding and implementation of policy by:
 - o Distributing information on current policy and practice developments in the four nation countries
 - o Producing briefing material on best practice
 - o Circulating regular newsletters promoting the sector, its work and outcomes
- Ensuring the voice and influence of the sector is heard by local policy makers by:
 - o Responding to policy maker's consultations on what works and what doesn't work
 - o Working with policy makers to connect and liaise with providers and service users through networks and forums
 - o Membership of national Boards and policy making advice groups and forums including skills councils, government advisory groups and national networks
- Working directly with people with learning disabilities:
 - o Developing best practice and carrying out research projects
 - o Developing advocacy skills and networks, including Scotland Charter for Involvement and facilitating involvement of long stay patients (Telling It Like It Is Group) at Muckamore Abbey Hospital.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

Membership of ARC

By becoming a member of ARC, provider organisations benefit from being involved in a diverse community, sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with like-minded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce is regarded as one of the key benefits of membership.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.
- Participation in ARC projects and pilot training programmes.

This is a time of unprecedented change in social care and we at ARC have adapted our organisation and our activities to ensure that we are well-positioned to support the sector in the face of its challenges. We developed a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment, funding, recruitment, the cost of living amongst many others.

Achievements and performance

This section tells you about the things that ARC UK achieved during the year from April 2023 to March 2024.

Financial Results Summary (how well we managed our money)

ARC ended the year with an unrestricted surplus of £376, from a total unrestricted income of £1,034,771, compared to £963,019 in 2023.

Total restricted income in the year (work and projects paid directly by others) was £720,003 compared to £743,259 in 2023. Funds of £17,287 which were brought-forward from the previous year have now been spent. Four projects continued over the year end with a balance still to spend of £55,929.

Strategy & Objectives (our vision, the big plan for how we will get there and the things we said we would do)

The ARC UK strategy captures the ways in which we seek to have a positive impact in the lives of supported people whilst retaining the different ways in which we achieve our outcomes in the four countries we operate in.

At its most fundamental, the strategy is about celebrating difference and central to this idea and our desire to make a real difference in people's lives are the important concepts of choice, inclusion and rights.

Our strategy document is set out on the next page and further details can be found on the ARC websites.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024



Changing thinking, Changing practice, Changing lives



Our Vision

We want communities to celebrate difference, respect, listen to, and include everyone.



Our People

Experts by experience

All people with learning disabilities, autistic people, or with other support needs - and their families.



Our Mission

We bring people together. We support them to share different views and experiences. We help them to agree and take action to achieve real change through:

Training, Research, Networks, Collective Advocacy, Policy



Our Partners

We work alongside people and organisations that help to achieve our vision.



Our Aims

Knowledge and Rights

Experts by experience are better informed. This includes knowledge about their rights.

Our partners are better informed. This includes how to support people to stand up for their rights.

Choice and Control

Experts by experience shape changes to the services they want and need.

Our partners support people to plan and deliver the services that allow people to live the lives that they want.

Inclusion and Equality

Experts by experience challenge and change attitudes and behaviours in their communities.

Everyone removes the barriers that exclude people from their communities.

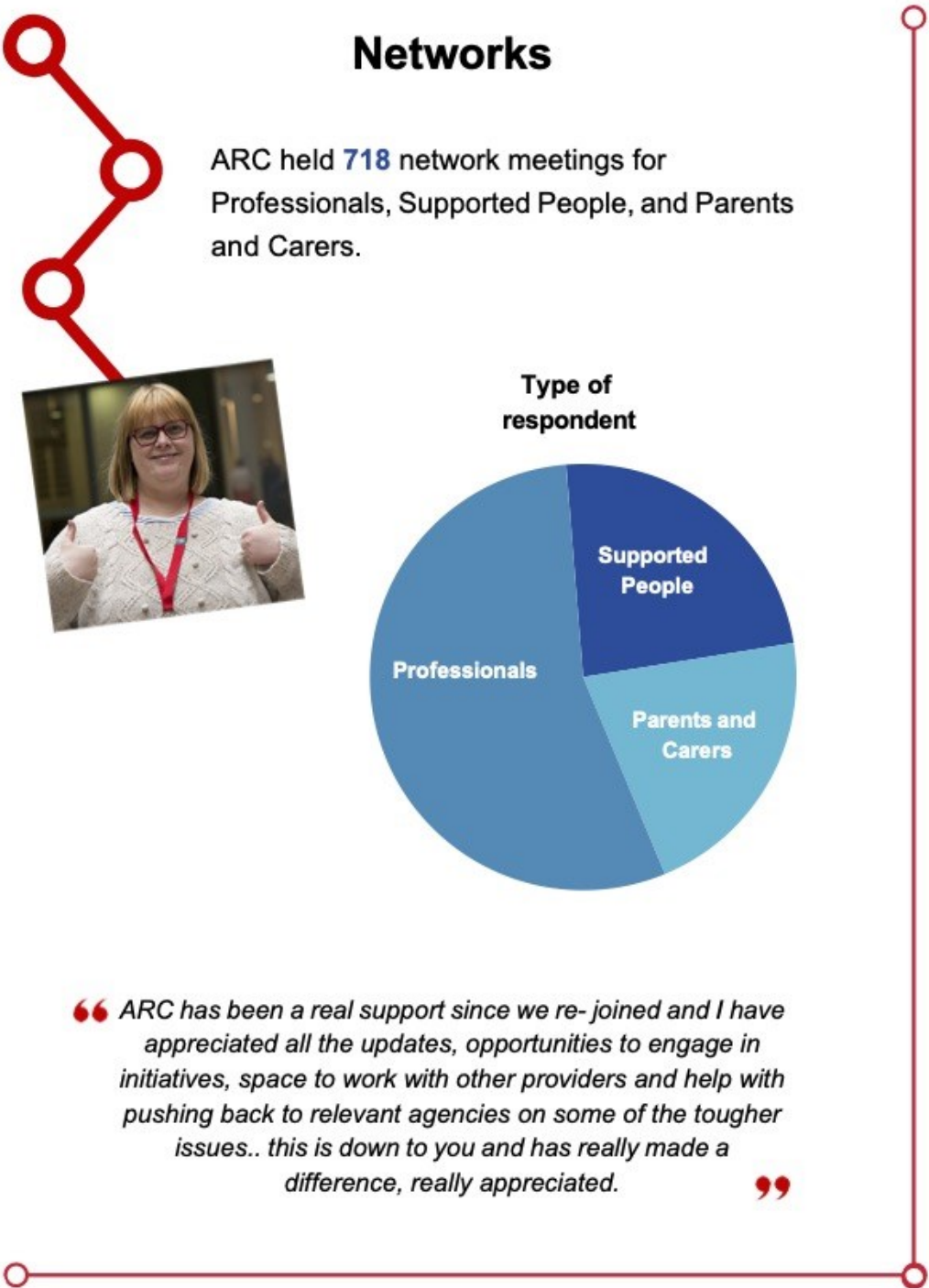


Our Work

Our country plans set out the work we do.

The Impact we have made in the year

Below are extracts taken from our UK Annual Impact report. The full Impact report is available on our websites.



Co-produced and co-delivered Training

One of the biggest changes that has happened in England this year is that we have started to work with supported people in a co-produced way. This includes the development of our Loss and Bereavement training course in partnership with ARC member MacIntyre which was co-written and is co-delivered by Jess Hiles who has a learning disability.



Expert by Experience
Jess Hiles with Nicola Payne

We adapted the training course to make it suitable for delegates working in NHS settings, and following delivery to staff working for an NHS Trust, we received the following feedback:

“ Fantastic to learn from someone with lived experience. Brought the themes alive by hearing from someone with expert by experience knowledge. Gave greater authenticity and integrity to the training. ”

“ It was a great workshop, the ability to discuss real life scenarios and how staff have dealt and coped with these experiences when things have gone well and not so well and the support that is out there. ”

“ I thought the course is relevant to every setting, and it makes you realise that we are all human, and can get it wrong, but we must learn from it. Every service user should be assigned an advocate, someone who really knows and understands them, and have the ability and knowledge to speak up for them. Well done to all involved. A great course. ”

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

People who have supported us in 2023/2024

We thank all those individuals, organisations, Charities, Local Authorities and Health Authorities that have continued to share our values and support our work in 2023/24. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a learning disability at the centre of decisions and in the heart of their communities in 2023/24. The following is by no means an exhaustive list but these include:

Aberdeenshire Council
Belfast Health and Social Care Trust
Community Fund Dormant Funds
Department of Health Northern Ireland
Esmee Fairbairn
People First Scotland
Rix-Thompson-Rothernberg Foundation
Scottish Government
Skills for Care (England)
South Eastern Health and Social Care Trust
Western Health and Social Care Trust

Financial Health

After seeing a decrease in funds of £112,888 in the previous year (of which £124,397 was an decrease in unrestricted funds and a £11,509 increase in restricted funds) ARC experienced an increase in funds of £39,018 (of which £376 was an increase in unrestricted funds and a £38,642 increase in restricted funds) on a total income up from £1.706m to £1.755m.

The cash position at the end of March 24 business remains strong at £834,996 (2023- £795,269)

The Board has approved a small deficit budget of £10,000 for 2024/25, including a £15,000 investment to support longer term sustainability and growth objectives in England.. Whilst we remain in challenging economic times, the board is persuing a number of opportunities to better the budget and recover to no worse than a break even position for both current and future years.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

Reserves

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year ended March 2024 the target for the reserves was calculated at £373,060 and by March 2024 ARC's total unrestricted reserves stood at £402,106. Free reserves (excluding tangible fixed assets) were £382,012.

Investment Policy

Investment decisions are taken by the Board. ARC's current investment policy is to hold monies in interest bearing accounts with banks for periods ranging from one to six months to maximise interest and accessibility. ARC has no permanent endowment and provides for capital expenditure from within budget.

Risk Management

The trustees and the strategic leadership team of the charity believe that a sound risk management is integral to both good management and good governance practice.

Risk management forms an integral part of the charity's decision making and is incorporated within strategic and operational planning. Risk assessment is conducted on all new activities and projects to ensure they are in line with the charity's objectives and mission.

Any risks or opportunities arising are identified, analysed and reported at an appropriate level.

A risk register covering key strategic risks is maintained and updated quarterly and more frequently where risks are known to be volatile. The charity regularly reviews and monitor the effectiveness of its risk management framework and updates it as appropriate. Reports are regularly made to the Board of Trustees of continuing and emerging high concern risks and those where priority action is needed to effect better control.

Who governs ARC?

The Board of ARC meets four times a year in addition to the AGM.

The Board members of ARC act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration for their role as trustees, but are reimbursed for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,285.

Organisational structure and key management remuneration

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

Trustee Recruitment

There is a systematic, open and fair procedure for the recruitment and co-option of Trustees. Recruitment takes place through open advertisement within our membership base and stakeholders, or individuals may be approached for co-option. Suitability for the role is established at interviews, and voting takes place prior to their appointment to ensure a good fit with the Board and organisation.

Induction and training of trustees

Most of ARC's trustees are senior staff from within member organisations with significant experience of providing services. Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and Strategic Leadership Team.

Income from fundraising and projects

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

Statement of trustees' responsibilities

The trustees (who are also directors of The Association for Real Change for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, under company law the trustees must not approve the financial statements unless they are satisfied that they 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 these 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 2019 (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES' REPORT - CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

In so far as the trustees are aware:

- there is no relevant audit information of which charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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.

Appointment of auditors

A resolution for the re-appointment BHP LLP Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board, 3rd October 2024

David Sargent

Signer ID: R2AVYZK0SQ...

David Sargent
UK Chair, on behalf of the Board

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Opinion

We have audited the financial statements of The Association for Real Change (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 course of 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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the entity through discussions with Trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the entity, including safeguarding legislation, health and safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the entity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL 'CHANGE – CONTINUED

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.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

BHP LLP

Signer ID: CZYRUVFAHR...

Nicola Adams (Senior Statutory Auditor)

Date: 10/10/2024 GMT

For and on behalf of
BHP LLP
One Waterside Place
Brimngton Road
Chesterfield
Derbyshire
S41 7FH

BHP LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 as restated Total £
Income from:					
Charitable activities:					
Membership subscriptions		102,460	-	102,460	96,432
Grants	(4)	-	720,003	720,003	743,259
Training & conferences		639,012	-	639,012	576,036
Services to members		276,137	-	276,137	287,837
Investments		17,162	-	17,162	2,714
Total income		<u>1,034,771</u>	<u>720,003</u>	<u>1,754,774</u>	<u>1,706,278</u>
Expenditure on:					
Charitable activities					
Special projects	(4)	-	681,361	681,361	731,750
Training and conferences		476,715	-	476,715	441,624
Services to members		557,680	-	557,680	645,792
Total expenditure	(3)	<u>1,034,395</u>	<u>681,361</u>	<u>1,715,756</u>	<u>1,819,166</u>
Net income/(expenditure)		<u>376</u>	<u>38,642</u>	<u>39,018</u>	<u>(112,888)</u>
Funds brought forward at 1 April 2023		<u>401,730</u>	<u>17,287</u>	<u>419,017</u>	<u>531,905</u>
Funds carried forward at 31 March 2024	(10)	<u>402,106</u>	<u>55,929</u>	<u>458,035</u>	<u>419,017</u>

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ASSOCIATION FOR REAL CHANGE

BALANCE SHEET

AS AT 31 MARCH 2024

	<u>Note</u>	2024 £	2023 As restated £
Fixed assets			
Tangible assets	(6)	20,094	12,336
Current assets			
Trade debtors		84,804	103,247
Prepayments and accrued income		38,186	46,687
Cash at bank and in hand		834,996	795,269
		<u>957,986</u>	<u>945,203</u>
Creditors: amounts falling due within one year			
Taxation and social security costs		20,869	22,176
Trade creditors		43,994	68,780
Other creditors		5,810	61,961
Accruals		60,606	66,677
Deferred income	(7)	388,766	318,928
		<u>520,045</u>	<u>538,522</u>
Net current assets		<u>437,941</u>	<u>406,681</u>
Total net assets		<u>458,035</u>	<u>419,017</u>
Funds			
Restricted funds	(4)	55,929	17,287
Unrestricted funds	(4)	402,106	401,730
Total funds	(10)	<u>458,035</u>	<u>419,017</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by the board on 3rd October 2024 and signed on their behalf by:

David Sargent

Signer ID: R2AVYZK0SQ...

David Sargent – Chair

The notes on pages 20 to 31 form part of these financial statements.

Company Registration Number 01658354

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024 £	2023 £
Cash flows from/used in operating activities	(8)	<u>40,016</u>	<u>(68,454)</u>
Cash flows from investing activities			
Interest received		17,162	2,714
Purchase of tangible fixed assets		<u>(17,451)</u>	<u>(8,839)</u>
Cash used in investing activities		<u>(289)</u>	<u>(6,125)</u>
Increase/(decrease) in cash and cash equivalents in the year		39,727	(74,579)
Cash and cash equivalents at the beginning of the year		<u>795,269</u>	<u>869,848</u>
Cash and cash equivalents at the end of the year		<u>834,996</u>	<u>795,269</u>

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

a) Basis of accounting

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

d) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies - continued

f) Liabilities and provisions

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

g) Expenditure

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services, the costs of the training delivered and the costs of the conference.

h) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

i) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

j) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

k) Tangible fixed assets

Assets costing more than £300 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
------------------	---------------------

l) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024 - CONTINUED

1. Accounting Policies - continued

n) Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

o) Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

p) 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.

q) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

r) Estimates and Judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

2. Incoming resources

Net incoming resources are stated after charging	2024	2023
	£	£
Depreciation	9,693	8,528
Auditors remuneration	10,000	9,520
Operating leases	21,770	45,694

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

3. Total expenditure

	2024 £	2023 as restated £
Direct costs	1,644,910	1,741,230
Support costs	70,846	77,936
Total expenditure	1,715,756	1,819,166

The support costs are allocated to activities below:

	Training & conferences £	Service to members £	Total 2024 £	Total 2023 £
Finance & IT	23,061	26,977	50,038	53,449
Secretarial	8,584	10,041	18,625	18,144
Management	1,006	1,177	2,183	6,343
	32,651	38,195	70,846	77,936

4. Statement of funds

Statement of funds – current year

	B/forward 01/04/2023 £	Income £	Expenditure £	C/forward 31/03/2024 £
Restricted funds				
Provider forums – Aberdeen	-	11,951	11,951	-
TILII Belfast Projects	-	23,726	23,726	-
TILII South Eastern Project	-	25,248	25,248	-
Community Fund Dormant funds	-	39,508	32,055	7,453
National and Local Networks	-	149,500	149,500	-
LD Forum	-	16,143	16,143	-
My Social Life Project	-	5,500	5,500	-
Transitions - CYPFAL	-	146,341	146,341	-
Transitions - Scottish Government	-	52,274	52,274	-
Divergent Influencers (Esmee Fairbairn)	-	65,000	54,530	-
Research Unit	7,855	18,500	2,777	18,325
See Hear Event	9,432	10,511	10,511	25,155
TILII Enniskillen	-	13,269	13,269	-
Ethical Commissioning Engagement	-	15,013	15,013	-
Marketing Esmee Fairbairn	-	8,000	3,004	4,996
TILII Translates	-	18,295	18,295	-
SOLD	-	101,224	101,224	-
Total – Charitable Activities				
Restricted funds	17,287	720,003	681,361	55,929

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024 - CONTINUED

4. Statement of funds – current year (continued)

	B/forward 01/04/2023	Income	Expenditure	C/forward 31/03/2024
	£	£	£	£
Unrestricted fund				
General funds	401,370	1,034,771	1,034,395	402,106
Total funds	419,017	1,754,774	1,715,756	458,035

Statement of funds – Prior year

	B/forward 01/04/2022	Income as restated	Expenditure as restated	C/forward 31/03/2023
	£	£	£	£
Restricted funds				
Provider forums – Aberdeen	-	11,713	11,713	-
TILII Belfast Projects	-	22,915	22,915	-
TILII South Eastern Project	-	24,384	24,384	-
Big Lottery Fund	5,778	-	5,778	-
National and Local Networks	-	119,500	119,500	-
LD Forum	-	15,591	15,591	-
TILII TV	-	15,000	15,000	-
GIRFEC	-	185,630	185,630	-
Transitions	-	73,300	73,300	-
Divergent Influencers (Esmee Fairbairn)	-	65,000	57,145	7,855
Research Unit	-	50,500	41,068	9,432
Provider Forums	-	30,000	30,000	-
TILII Enniskillen	-	12,815	12,815	-
TILII Translates	-	17,670	17,670	-
SOLD	-	99,241	99,241	-
Total – Charitable Activities				
Restricted funds	5,778	743,259	731,750	17,287
Unrestricted fund				
General funds	526,127	963,019	1,087,416	401,730
Total funds	531,905	1,706,278	1,819,166	419,017

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4. Statement of funds (Continued)

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

Provider forums – Aberdeen (Funded by Aberdeen Council)

Development and support of self advocacy groups within Aberdeenshire for social care providers and people who receive support.

TILII Belfast Project (Telling It Like It Is) (Funded by Belfast HSC Trust)

ARC NI (Northern Ireland) supports over 25 people with a learning disability in group advocacy within the greater Belfast area. The funding from the Belfast Health & Social Care Trust is for one group in the community and two groups in Muckamore Abbey Hospital. TILII members in Belfast complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

TILII South Eastern Project (Telling it Like it is) (Funded by Southern Eastern HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the South Eastern Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

New Northern Ireland Website (Funded by Dorant Funds Account delivered through the National Lottery Community Fund NI)

A grant offering financial sustainability to charities was secured by ARC NI to develop a new website, to reach more people and to enable online booking of training and events. Consultation with the learning disability community occurred to find out what they wanted from a website and ARC NI's training database was integrated within the back end of the new website Content Management System (CMS). Feedback from the community was collected before going live as part of Learning Disability Week 2024.

National and Local networks (Funded by the Scottish Government)

This project is to support the national and local implementation of the Charter for Involvement by people who receive support, help people with a learning disability lead full and active lives and be at the heart of their services and communities, shaping the decisions that affect their lives.

Learning Disability Forum (Funded by Belfast Health and Social Care Trust)

The Learning Disability Forum has been set up by the Belfast Health & Social Care Trust to ensure that people with a learning disability and their family carers have a voice in the development of Learning Disability services across the city. ARC NI supports 'Telling It Like It Is' (TILII) members to attend the Forum meetings. TILII members also consult with their peers on issues raised at the Forum meetings and provide this feedback as a method of representation from those who use services and supports.

My Social Life Project (Funded by Rix-Thompson-Rothenberg Foundation)

Led by people with learning disabilities, we will develop and deliver peer-led research asking people about their social lives and community experiences. We will identify the things they wish to change and use the results to influence policy makers and funders to increase inclusion and connection. This work will act as a pilot for further work which will ask wider questions over a longer time frame how people's lives are changing.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4. Statement of funds (Continued)

Transitions Forum (Funded by CYPFAL)

This project is for developing and trialling a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions. This project also ensures that the Scottish Transitions forum influences practice and policy at a national level.

Transitions Forum (Funded by the Scottish Government)

This project is for developing and trialling a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions. This project also ensures that the Scottish Transitions forum influences practice and policy at a national level.

Divergent Influencers (Funded by the Esmee Fairbairn Foundation)

This project supports young disabled people to influence changes to policy, practice and attitudes at a national level.

Research Unit (Funded by Annual unit membership fees)

The ARC Learning Disability and Autism Research Unit was set up in response to a lack of quality data in this part of the Adult Care Sector. The unit is overseen by a Steering Group made up of paying members with membership fees being used to fund discreet pieces of research.

See Hear Event (Funded by the Scottish Government)

Conduct an engagement workshop with young people with sensory impairments to inform the Scottish Government's refresh of the 'See Hear' strategy.

TILII Eniskillen (Funded by the Western HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the Western Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations and influencing change in services as experts by experience.

Ethical Commissioning Engagement (Funded by the Scottish Government)

This project is for a 6-month piece of work to support Scottish Government as part of the implementation of its response to the Independent Review of Adult Social Care. This will support Scottish Government in their preparation for a future National Care Service. Specifically, the work will take a focus on ethical commissioning.

Marketing & Communications project (Funded by the Esmee Fairbairn Foundation)

To engage a marketing consultant to develop an advertising campaign to increase awareness and sales of training services that are delivered by disabled people and family members.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4. Statement of funds (Continued)

TILII Translates (Funded by the Belfast HSCT)

ARC NI supports Telling It Like It Is (TILII) to offer an accessible information service, which includes translating information into Easy Read. The Belfast Health & Social Care Trust also lend the support of Speech & Language Therapy to support TILII members and help with quality assurance. Since the creation of the service, a growing number of customers approach TILII Translates, with a high percentage returning as frequent customers. This includes the Northern Ireland Public Ombudsman, the Department of Health, Housing Associations, and the Muckamore Abbey Public Inquiry Team.

SOLD (Funded by the Scottish Government)

This project is to improve support and reduce offending amongst people with communication difficulties.

5. Staff Costs

	2024 £	2023 £
Wages & salaries	852,673	833,911
Pension costs	38,594	37,577
Social security cost	82,995	84,736
Totals	974,262	956,224

The average number of employees on a full time equivalent basis and the areas in which they work are as follows:

	No.	No.
Charitable activities	16	16
Support Services	7	7
Average number of FTE employees	23	23
Average number of employees	28	31

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £1,866 for 7 Trustees (2023:(6) £4,125).

Staff pension contributions unpaid at the year end were £5,910 (2023: £5,836). There are no staff with emoluments in excess of £60,000 (2023: None).

The total amount of employee benefits received by key management personnel is £232,126 (2023: £224,700). The charity considers its key management personnel to be the staff who comprise of the Country Directors and the Finance Director.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

6. Tangible Fixed Assets

	Office equipment £
Cost	
Balance as at 1 April 2023	44,868
Additions during the year	17,451
Disposals during the year	(2,967)
Balance at 31 March 2024	59,352
Depreciation	
Balance as at 1 April 2023	32,532
Disposals during year	(2,967)
Charge for the year	9,693
Balance as at 31 March 2024	39,258
Net book value 31 March 2024	20,094
Net book value 31 March 2023	12,336

7. Deferred income

<u>Course and Conference fees</u>	2024	2023
	£	£
Received in advance at the beginning of the year	318,928	296,283
Total fees received in the year	708,850	598,681
Recognised as income in the year	(639,012)	(576,036)
Received in advance at the end of the year	388,766	318,928

8. Reconciliation of net movement in funds

	2024	2023
	£	£
To net cash flow from operating activities		
Net movement in funds	39,018	(112,888)
Depreciation charges	9,693	8,528
(Increase)/Decrease in debtors	26,944	(48,448)
Increase/(Decrease) in creditors	(18,477)	87,068
Investment income	(17,162)	(2,714)
Net cash used in operating activities	40,016	(68,454)

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	795,269	39,727	834,996

10 Analysis of net assets between funds – current year

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	20,094	-	20,094
Current assets	908,303	55,929	964,232
Creditors due within 1 year	(526,291)	-	(526,291)
Net assets	402,106	55,929	458,035

Analysis of net assets between funds – prior year

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	12,336	-	12,336
Current assets	927,916	17,287	945,203
Creditors due within 1 year	(538,522)	-	(538,522)
Net assets	401,730	17,287	419,017

11. Operating lease commitments

At 31 March 2024 the company had future minimum lease payments under non-cancellable leases as follows:

	2024 £	2023 £
Under one year	18,806	35,937
2 – 5 years	2,964	20,375
	21,770	56,312

12. Related party transactions

During the year £4,300 was paid to Havencare Homes and Support Limited, a company of which Phil Morris is the chief executive officer, for claimed Workforce Development funds via Skills for Care.

During the year, Lynnette Linton, a trustee, was paid £1,125 for services provided to the National and Local Networks project in 2023-24.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

13. Agency arrangements

The charity acts as an agent in distributing Workforce Development Funding funds. In the accounting period ending 31 March 2024 the charity received £583,500 (2022: 553,855) and disbursed £583,500 (2022: 553,855) from the fund.

14. Prior year adjustments

The comparative income and expenditure figures have been restated to remove the Workforce Development Funding that Association for Real Change receives and disburses on behalf of Skills for Care. This is now being treated as an agency arrangement in accordance with SORP. The effect of this restatement as at 31 March 2023 was a reduction of income of £553,855 and expenditure of £553,855. There was no impact on the balance sheet or cash flow.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of financial activities - prior year

	Unrestricted Funds £	Restricted Funds £	2023 as restated Total £
Income from:			
Charitable activities:			
Membership subscriptions	96,432	-	96,432
Grants	-	743,259	743,259
Training & conferences	576,036	-	576,036
Services to members	287,837	-	287,837
Investments	2,714	-	2,714
Total income	963,019	743,259	1,706,278
Expenditure			
Charitable activities			
Special projects	-	731,750	731,750
Training and conferences	441,624	-	441,624
Services to members	645,792	-	645,792
Total expenditure	1,087,416	731,750	1,819,166
Net incoming/(outgoing) resources for the year	(124,397)	11,509	(112,888)
Balances brought forward at 1 April 2022	526,127	5,778	531,905
Balances carried forward at 31 March 2023	401,730	17,287	419,017

THE ASSOCIATION FOR REAL CHANGE

England & Wales - Charity number 285575

Accounts

Company Registration Number 01658354
Registered Charity Number (E&W) 285575
Registered Charity Number (Scotland) SCO 39129

THE ASSOCIATION FOR REAL CHANGE
(A Company limited by guarantee)

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Reference and Administrative Information

Registered office & Shared Services:	10a Marsden Street Chesterfield S40 1JY
Telephone number:	01246 555043
Website:	www.arcuk.org.uk
Email:	info@arcuk.org.uk
Bankers:	Lloyds Bank Plc Church Street Sheffield
Auditors:	BHP LLP One Waterside Place Brimington Road Chesterfield Derbyshire S41 7FH
Insurance advisors:	Gallaghers
Registered Company no:	01658354
Registered Charity no:	285575 (E&W)
Scottish Registered Charity no:	SCO 39129

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees:

Lynnette Linton	
Agnes Lunny OBE	Positive Futures (Resigned 29/09/2022)
Fiona McCabe	Positive Futures (Appointed 29/09/2022)
Phil Morris	Havencare Homes and Support Limited
Jane Other	William Blake House
Jenny Paterson	(Resigned 17/05/2022)
Zoe Robertson	(Appointed 29/09/2022)
Andrew Sleigh	

Principal officers:

ARC UK Chair:	Phil Morris
Hon Treasurer:	Andrew Sleigh

Senior management team:

Martin Anderson	Finance Director
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Clive Parry	England Director

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Governing document

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Articles of Association.

Principal aims and activities

The founding members who created ARC wanted to give it as much freedom as possible to have a wide impact on the learning disability sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and to share all useful results of such research.

The Memorandum of Association, our founding document sets out what we are here for and what we can do to meet our aims, including things such as:

- Have a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation changes to help further our cause.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator. Our governance and strategic offer is designed to reflect the differences in each nation country and to share best practice across the whole of the UK.

Measurement of success

By continuous dialogue with our members and stakeholders, regular surveys, improved evaluation and building better sector knowledge, ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country and setting out the significant changes that we want to see.

By articulating and focussing on a suite of indicators, ARC is clear that it intends to see these changes and continuous improvement for:

- Individuals and Communities
- Providers and Carers
- Practice and Policies

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

Public benefit requirement

ARC is clear about its role: we exist to support policy makers, public and private organisations, communities and individual supporting people with learning disabilities, to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening the network of support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This is achieved by ARC doing such things as:

- Helping develop Health & Social Care workforce by:
 - o Providing good quality, inspirational training
 - o Producing relevant, up to date training materials aimed at improving practice
 - o Offering consultancy services to improve organisational learning and development
- Helping to share best practice, including the understanding and implementation of policy.
 - o Distributing information on current policy and practice developments in the four nation countries
 - o Producing briefing material on best practice
 - o Circulating regular newsletters promoting the sector, its work and outcomes
- Ensuring the voice and influence of the sector is heard by local policy makers by
 - o Responding to policy maker's consultations on what works and what doesn't work
 - o Working with policy makers to connect and liaise with providers and service users through networks and forums
 - o Membership of national Boards and policy making advice groups and forums including skills councils, government advisory groups and national networks
- Working directly with people with learning disabilities
 - o Developing best practice and carrying out research projects
 - o Developing advocacy skills and networks, including Scotland Charter for Involvement and facilitating involvement of long stay patients (Telling It Like It Is Group) at Muckamore Abbey Hospital.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Who governs ARC?

The Board of ARC meets four times a year in addition to the AGM.

The Board members of ARC act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration, £4,125 was paid to trustees (or their organisations) for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,212.

Organisational structure and key management remuneration

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board.

Membership of ARC

By becoming a member of ARC, provider organisations benefit from being involved in a diverse community, sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with like-minded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce is regarded as one of the key benefits of membership.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.
- Participation in ARC projects and pilot training programmes.

This is a time of unprecedented change in social care and we at ARC have adapted our organisation and our activities to ensure that we are well-positioned to support the sector in the face of its challenges. We developed a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment, which include Covid, funding, recruitment, the cost of living amongst many others.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Chair Report

This report tells you about the things that ARC UK achieved during the year from April 2022 to March 2023.

Financial Results Summary (how well we managed our money)

ARC ended the year with a deficit (a loss of ARC's money) of £124,397. This was due to an approved, one-off spend of £128,000 to support the longer-term objectives of the Charity, including a new website, a data research project, development of an advisory group and a user-led training programme.

For restricted income (work and projects paid directly by others) one project ended during the year, so the funds of £5,778 which were brought-forward from the previous year have now been spent. Two projects continued over the year end with a balance still to spend of £17,287.

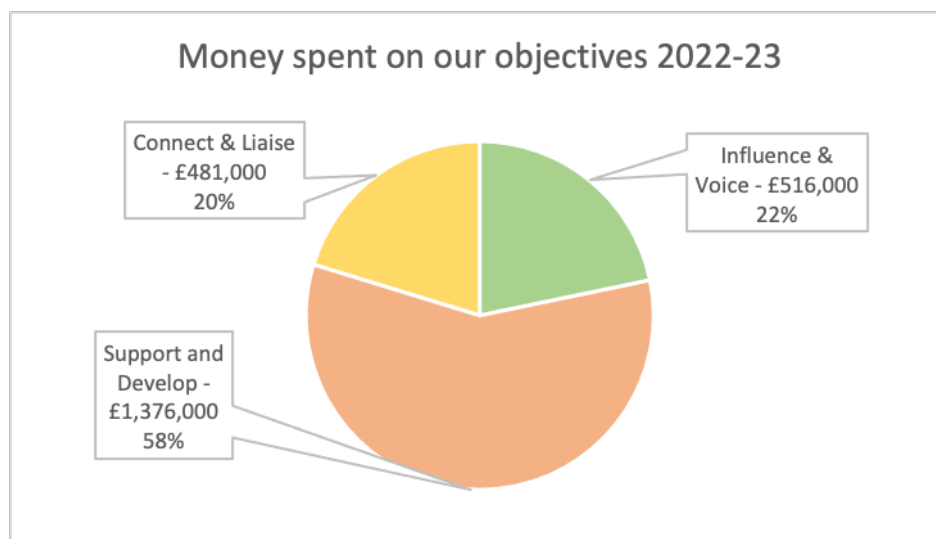
Strategy & Objectives (our vision, the big plan for how we will get there and the things we said we would do)

The Strategic Leadership Team (SLT) reviewed the ARC UK strategy this year and in consultation with internal and external stakeholders, produced a new strategy which the Board approved.

This report is based on the strategy that was in place until March 2023 when our work to deliver our vision fell into three areas:

1. **Support and Develop** – We improve practice by providing training that develops awareness of people's rights and entitlements.
2. **Connect and Liaise** – We change thinking by facilitating networks that make connections and share experiences between people and their families and professionals.
3. **Influence and Voice** – We challenge systems to improve people's lives. We do this by supporting people with lived experience to have their voices heard by the people who plan and deliver their services and support.

Below is a chart which shows how the money we spent was used across these three areas:

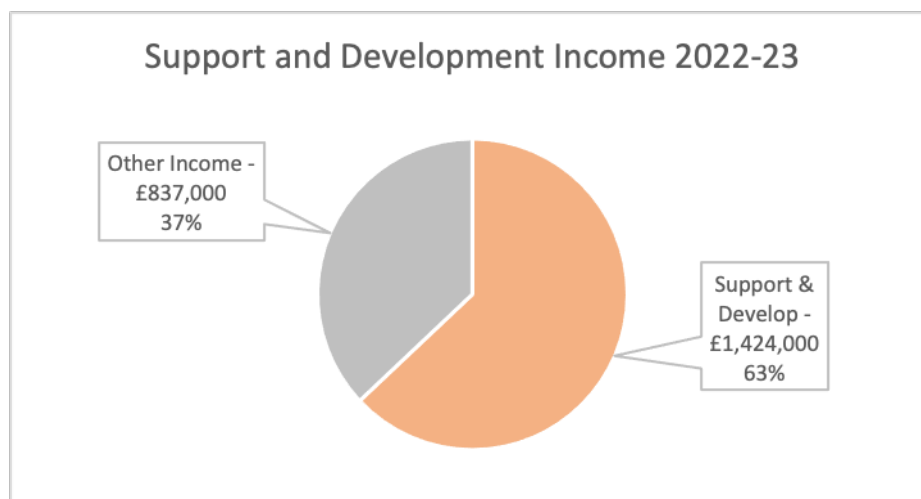


THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Below is a chart which shows how much income came through the **Support and Develop** area of our work:



During 2022-2023 63% of our income (money we received) was from supporting people through accredited and non-accredited training (accredited training is training that has met an agreed standard). Some of this training is required (mandatory) and some of our training develops particular expertise (continued professional development).

During the year 2022/23:

- We delivered 244 courses, to 2,975 learners and 1,282 qualifications across 310 organisations.
- Some of our Experts by Experience translated 47 documents into Easy Read and created 33 films.
- We carried out 6,288 Disclosure checks (to see if a person has a criminal record) to help employers fill jobs which support people.

Here is some feedback related to our work to support and develop that we received this year:

"This is all powerful information so thanks for running with my thoughts/suggestions on it. I think ARC has done more on this in three months than other people have done in the last 10 years. Well done to you and the team".

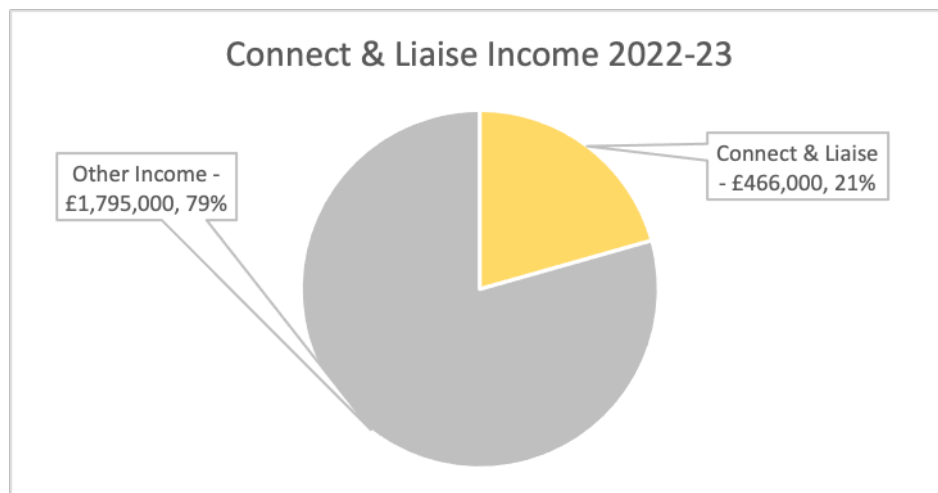
"Amazing listening to service users tell us how they feel and how they want to be supported. Excellent course. Very well structured and informative. Brilliant to speak to members of TILII".

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Below is a chart which shows how much income came through the **Connect and Liaise** area of our work:



During 2022-2023 21% of our income was received by connecting different types of people, such as social care staff, commissioners of services, regulators of services / workforce and government policy leads. We do this in different ways to encourage their working together, for example by facilitating meetings, conferences and events.

In 2022-23 we facilitated a total of 874 meetings, connecting with:

- 3,764 people working in Services
- 494 people who work in Local Authority
- 281 people who work in Government / Policy Makers
- 2,190 Supported People
- 173 Family Carers

Here is some feedback related to our work to connect and liaise that we received this year:

"We were just all saying what a good organisation ARC is, and how glad we are to part of it – we appreciate your proactivity and your support".

"We are very happy to partner with your organisation knowing that you hold similar values to those of Reach. You too have done some incredible work over the last few, very challenging, years. Long may it continue".

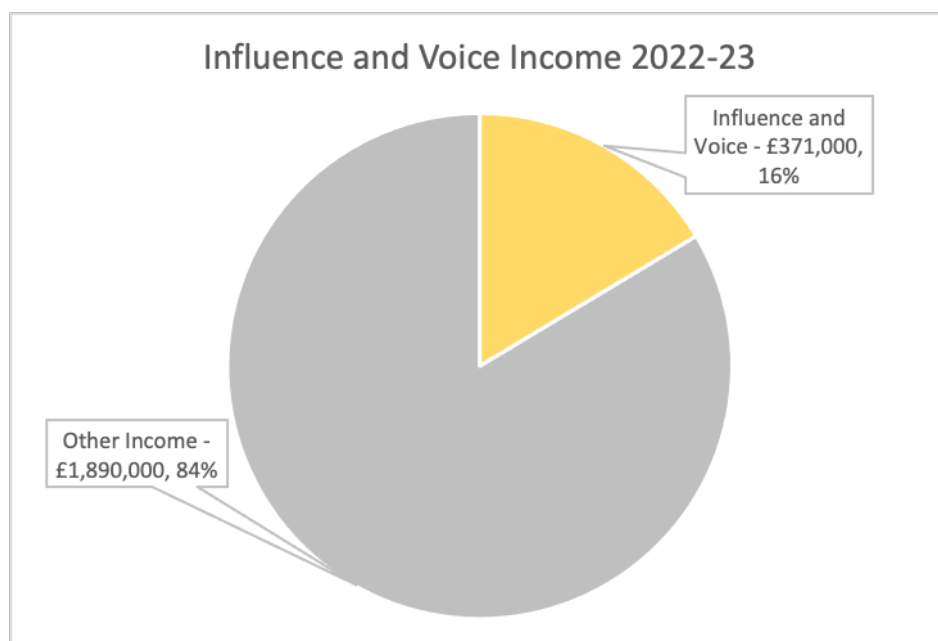
'You have been an unbelievable support to us all in the face of the continual workforce crises... [We] look forward to our continued relationship in the new year.'

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Below is a chart which shows how much income came through the **Influence and Voice** area of our work:



During 2022-2023, 16% of our income was received as a result of our influencing work. We do this in lots of different ways, including providing written responses to government consultations, facilitating self-advocates (Experts By Experience) and liaising with policy makers and helping them understand the things that need to change.

We think it is better to use words and not numbers for the **Influence and Voice** area of our work. Here is a short description of some of the work we did in 2022-23:

In England, we worked with the National Care Forum to create content for their Service Manager conference which is relevant to managers working in learning disability services. This was very successful with over 200 people attending and several organisations joining or re-joining ARC as a result of the conference.

In Northern Ireland we supported Politicians and key decision-makers to hear the experiences of the learning disability community. Issues we discussed included Muckamore Abbey Hospital and Resettlement, Meaningful Day Opportunities funded by European money, and difficulties finding and keeping staff to support people.

In Scotland we completed the trial our framework to improve support for young disabled people who are making the transition to adult life. We worked closely with ten local authorities, the Scottish Government, young disabled people and their parents and carers. We also completed three digital applications that help young people, parents and carers and professionals get access the information they need.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Financial Sustainability

We will remain sustainable within a financially constrained sector and relevant to changes within the external environment.

ARC's work continues to grow to meet the challenges experienced by people with learning disabilities, autistic people or other support needs, positively championing an agenda of change. We look forward to continuing relationships in 23-24 and exploring with stakeholders their views of what ARC's future priorities should be.

People who have supported us in 2022/2023

We thank all those individuals, organisations, Charities, Local Authorities and Health Authorities that have continued to share our values and support our work in 2022/23. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a learning disability at the centre of decisions and in the heart of their communities in 2022/23. The following is by no means an exhaustive list but these include:

Aberdeenshire Council
Belfast Health and Social Care Trust
Big Lottery
Department of Health Northern Ireland
Esmee Fairbairn
People First Scotland
Scottish Government
Skills for Care (England)
South Eastern Health and Social Care Trust
Western Health and Social Care Trust

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Financial Health

After seeing a decrease in funds of £102,707 in the previous year (of which £30,803 was an increase in unrestricted funds and £133,510 was a decrease in restricted funds) ARC experienced a decrease in funds of £112,888 (of which £124,397 was an decrease in unrestricted funds and a £11,509 increase in restricted funds) on a total income up from £1.904m to £2.260m.

The Board has approved a small budget surplus for 2023/24 and whilst we remain in challenging economic times, is confident this will be achieved.

Income from fundraising and projects

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

Investment Policy

Investment decisions are taken by the Board. ARC's current investment policy is to hold monies in interest bearing accounts with banks for periods ranging from one to six months to maximise interest and accessibility. ARC has no permanent endowment and provides for capital expenditure from within budget.

Reserves

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year 2022/2023 the target for the reserves was calculated at £363k and by March 2023 ARC's total unrestricted reserves stood at £402k. It is the strategy of the Trustees, to invest reserves above the policy calculation, to further develop the Charity's purposes, aims and objectives.

Risk Management

The trustees and the strategic leadership team of the charity believe that a sound risk management is integral to both good management and good governance practice.

Risk management should form an integral part of the charity's decision making and be incorporated within strategic and operational planning. Risk assessment will be conducted on all new activities and projects to ensure they are in line with the charity's objectives and mission.

Any risks or opportunities arising will be identified, analysed and reported at an appropriate level.

A risk register covering key strategic risks will be maintained and updated quarterly and more frequently where risks are known to be volatile. The charity will regularly review and monitor the effectiveness of its risk management framework and update it as appropriate. Reports will be made to the Board of Trustees each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

Trustee Recruitment

There is a systematic, open and fair procedure for the recruitment and co-option of Trustees. Recruitment takes place through open advertisement within our membership base and stakeholders, or individuals may be approached for co-option. Suitability for the role is established at interviews, and voting takes place prior to their appointment to ensure a good fit with the Board and organisation.

Induction and training of trustees

Most of ARC's trustees are senior staff from within member organisations with significant experience of providing services. Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and Strategic Leadership Team.

Trustees' responsibility statement

The trustees (who are also directors of The Association for Real Change for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable 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 appropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

At the time the financial statements were approved:

- As far as the trustees are aware, there was no relevant audit information of which the auditors were unaware and
- The trustees have taken all the steps necessary as trustees to make themselves aware of any relevant audit information and to establish that the auditors were aware of that information.

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.

Appointment of auditors

A resolution for the re-appointment BHP LLP Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board, 27th September 2023



Phil Morris (Sep 27, 2023 16:26 GMT+1)

Phil Morris
UK Chair, on behalf of the Board

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Opinion

We have audited the financial statements of The Association for Real Change (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance sheet, Cash Flow and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report and the]⁵ directors' report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the entity through discussions with Trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the entity, including safeguarding legislation, health and safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the entity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

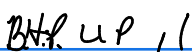
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

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.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Adrian Staniforth (Sep 28, 2023 09:00 GMT+1)

Adrian Staniforth (Senior Statutory Auditor)

Date: Sep 28, 2023

For and on behalf of
BHP LLP
One Waterside Place
Brimngton Road
Chesterfield
Derbyshire
S41 7PH

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income					
Charitable activities:					
Membership subscriptions		96,432	-	96,432	92,824
Grants	(5)	-	1,297,114	1,297,114	990,616
Training & conferences		576,036	-	576,036	525,783
Services to members		287,837	-	287,837	293,430
Other trading activities:					
Donations & Gifts		-	-	-	85
Investment income		2,714	-	2,714	900
Total income		963,019	1,297,114	2,260,133	1,903,638
Expenditure					
Charitable activities					
Special projects	(5)	-	1,285,605	1,285,605	1,124,126
Training and conferences		441,624	-	441,624	348,309
Services to members		645,792	-	645,792	533,910
Total expenditure	(3)	1,087,416	1,285,605	2,373,021	2,006,345
Net incoming/(outgoing) resources for the year		(124,397)	11,509	(112,888)	(102,707)
Balances brought forward at 1 April 2022		526,127	5,778	531,905	634,612
Balances carried forward at 31 March 2023	(10)	401,730	17,287	419,017	531,905

The Statement of Financial Activities complies with the requirements of a income and expenditure account under the Companies Act 2006 and includes all gains and lossess recognised in the year

THE ASSOCIATION FOR REAL CHANGE

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2023 £	2022 £
Fixed assets			
Tangible fixed assets	(7)	12,336	12,025
Current assets			
Trade debtors		103,247	95,543
Prepayments and accrued income		46,687	5,943
Cash at bank and in hand		795,269	869,848
		945,203	971,334
Creditors: amounts falling due within one year			
Taxation and social security costs		22,176	19,248
Trade Creditors		124,680	99,949
Other creditors		6,061	1,742
Accruals		66,677	34,232
Deferred income	(8)	318,928	296,283
		538,522	451,454
Net current assets		406,681	519,880
Total assets less current liabilities		419,017	531,905
Funds			
Restricted funds	(5)	17,287	5,778
Unrestricted funds	(10)	401,730	526,127
Total funds	(10)	419,017	531,905

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to, entities subject to the small companies regime

Approved by the board on 27th September 2023 and signed on their behalf by:



Phil Morris (Sep 27, 2023 16:26 GMT+1)

Phil Morris – Chair

The notes on pages 21 to 30 form part of these financial statements.

Company Registration Number 01658354

THE ASSOCIATION FOR REAL CHANGE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2023 £	2022 £
Cash used in operating activities	(9)	<u>(68,454)</u>	<u>(104,590)</u>
Cash flows from investing activities			
Interest received		2,714	900
Purchase of tangible fixed assets		<u>(8,839)</u>	<u>(5,404)</u>
Cash used in investing activities		<u><u>(6,125)</u></u>	<u><u>(4,504)</u></u>
Decrease in cash and cash equivalents in the year		(74,579)	(109,094)
Cash and cash equivalents at the beginning of the year		<u>869,848</u>	<u>978,942</u>
Cash and cash equivalents at the end of the year		<u><u>795,269</u></u>	<u><u>869,848</u></u>

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

a) Basis of accounting

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

d) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

1. Accounting Policies - continued

f) The recognition of liabilities

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

g) Services to members

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services and the costs of the annual conference.

h) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

i) Costs of generating funds

This expenditure is an allocation of time spent and other resources expended in connection with fundraising.

j) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

k) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

l) Tangible fixed assets

Assets costing more than £300 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
------------------	---------------------

m) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

1. Accounting Policies - continued

n) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

o) 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.

p) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Incoming resources

Net incoming resources are stated after charging	2023	2022
	£	£
Depreciation	8,528	7,802
Auditors remuneration	9,520	7,840
Operating leases	45,694	44,139

Income from unrestricted funds totalled £963,019 (2022: £913,022), and from restricted funds totalled £1,297,114 (2022: £990,616)

3. Total expenditure

	2023	2022
	£	£
Direct costs	2,295,085	1,926,888
Support costs	77,936	79,457
Total expenditure	2,373,021	2,006,345

Expenditure of unrestricted funds totalled £1,087,416 (2022: £882,219), and of restricted funds totalled £1,285,605 (2022: £1,124,126)

The support costs are allocated to activities below:

	Training & conferences	Service to members	Total 2023	Total 2022
			£	£
Finance & IT	21,707	31,742	53,449	48,764
Secretarial	7,369	10,775	18,144	14,853
Management	2,576	3,767	6,343	15,840
	31,652	46,284	77,936	79,457

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

4. Tax

As a charity, The Association for Real Change is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5. Restricted funds

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2022 £	C/forward 31/03/2023 £
Workforce Development Funding	553,855	553,855	-	-
Provider forums – Aberdeen	11,713	11,713	-	-
TILII Belfast Projects	22,915	22,915	-	-
TILII South Eastern Project	24,384	24,384	-	-
Big Lottery Fund	-	5,778	5,778	-
National and Local Networks	119,500	119,500	-	-
LD Forum	15,591	15,591	-	-
TILII TV	15,000	15,000	-	-
GIRFEC	185,630	185,630	-	-
Transitions	73,300	73,300	-	-
Divergent Influencers (Esmee Fairbairn)	65,000	57,145	-	7,855
Research Unit	50,500	41,068	-	9,432
Provider Forums	30,000	30,000	-	-
TILII Enniskillen	12,815	12,815	-	-
TILII Translates	17,670	17,670	-	-
SOLD	99,241	99,241	-	-
Total – Charitable Activities	1,297,114	1,258,605	5,778	17,287
Restricted funds				

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

5. Restricted funds (Continued) – Prior year

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2021 £	C/forward 31/03/2022 £
Workforce Development Funding	413,815	413,815	-	-
Provider forums – Aberdeen	11,000	11,000	-	-
NI – TILII (Belfast)	22,047	22,047	-	-
NI – TILII (South Eastern)	23,460	23,460	-	-
Big Lottery Fund	-	41,642	47,420	5,778
Scottish Government – BLF Matched	38,000	38,000	-	-
National and Local networks	64,000	64,000	-	-
LD Forum	7,500	7,500	-	-
GIRFEC	139,760	139,760	-	-
Transitions	70,044	71,942	1,898	-
Transitions (Esmee Fairbairn)	-	65,396	65,396	-
Provider Forums	45,000	47,675	2,675	-
US Too	5,941	27,840	21,899	-
Happy and Safe	21,993	21,993	-	-
TILII Fermanagh	11,815	11,815	-	-
TILII Translates	17,000	17,000	-	-
SOLD	99,241	99,241	-	-
Total – Charitable Activities				
Restricted funds	990,616	1,124,126	139,288	5,778

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

Workforce Development Funding (Funded by Skills for Care)

The fund supports providers with a contribution towards the cost of training their staff and ARC disburses the fund on behalf of Skills for Care.

Provider forums – Aberdeen (Funded by Aberdeen Council)

Development and support of self advocacy groups within Aberdeenshire for social care providers and people who receive support.

TILII Belfast Project (Telling It Like It Is) (Funded by Belfast HSC Trust)

ARC NI (Northern Ireland) supports over 25 people with a learning disability in group advocacy within the greater Belfast area. The funding from the Belfast Health & Social Care Trust is for one group in the community and two groups in Muckamore Abbey Hospital. TILII members in Belfast complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

5. Restricted funds (Continued)

TILII South Eastern Project (Telling it Like it is) (Funded by Southern Eastern HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the South Eastern Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations, and influencing change in services as experts by experience.

Local Involvement Networks (Funded by Big Lottery Fund)

This project is to support the local implementation of the Charter for Involvement.

National and Local networks (Funded by the Scottish Government)

This project is to support the national and local implementation of the Charter for Involvement by people who receive support, help people with a learning disability lead full and active lives and be at the heart of their services and communities, shaping the decisions that affect their lives.

Learning Disability Forum (Funded by Belfast Health and Social Care Trust)

The Learning Disability Forum has been set up by the Belfast Health & Social Care Trust to ensure that people with a learning disability and their family carers have a voice in the development of Learning Disability services across the city. ARC NI supports 'Telling It Like It Is' (TILII) members to attend the Forum meetings. TILII members also consult with their peers on issues raised at the Forum meetings and provide this feedback as a method of representation from those who use services and supports.

TILII TV (Funded by Belfast HSC Trust)

Non-recurrent money was provided by the Health Improvement Team within the Belfast Trust. The money was used to provide TILII members with bespoke training in film making, offered by the Belfast Metropolitan College. TILII Translates created two short films as part of this project. One was with award winning actor, James Martin. The second film was on a topic identified by the Health Improvement Team on oral hygiene/health and will be used to help children with a learning disability understand more about their teeth. TILII Translates now offers film as another method of offering information.

GIRFEC and Transitions (Funded by the Scottish Government)

This project is for developing and trialling a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions. This project also ensures that the Scottish Transitions forum influences practice and policy at a national level.

Divergent Influencers (Funded by the Esmee Fairbairn Foundation)

This project supports young disabled people to influence changes to policy, practice and attitudes at a national level.

Research Unit (Funded by Annual unit membership fees)

The ARC Learning Disability and Autism Research Unit was set up in response to a lack of quality data in this part of the Adult Care Sector. The unit is overseen by a Steering Group made up of paying members with membership fees being used to fund discreet pieces of research. During the year ending March 2023, in its first year of operation, the Research Unit undertook three significant pieces of work. These were the fee rate interactive maps, which plot the rates being paid for services, the CEO Barometer, which reported on CEO confidence and the Sector Census, which looked at the size, scale, scope and breadth of learning disability and autism services.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

5. Restricted funds Continued

Provider Forums (Funded by the Scottish Government)

This project supports social care providers on 9 local authority area to work collaboratively in the interests of people in their communities,

TILII Enskillen (Funded by the Western HSC Trust)

ARC NI supports over 20 people with a learning disability in group advocacy within Downpatrick, Lisburn and Bangor area. The funding from the Western Health & Social Care Trust enables TILII members to complete a range of activities, including delivering induction training to new staff, responding to public consultations and influencing change in services as experts by experience.

TILII Translates (Funded by the Belfast HSCT)

ARC NI supports Telling It Like It Is (TILII) to offer an accessible information service, which includes translating information into Easy Read. The Belfast Health & Social Care Trust also lend the support of Speech & Language Therapy to support TILII members and help with quality assurance. Since the creation of the service, a growing number of customers approach TILII Translates, with a high percentage returning as frequent customers. This includes the Northern Ireland Public Ombudsman, the Department of Health, Housing Associations, and the Muckamore Abbey Public Inquiry Team.

SOLD (Funded by the Scottish Government)

This project is to improve support and reduce offending amongst people with communication difficulties.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

6. Staff Costs

	2023 £	2022 £
Staff costs:		
Wages & salaries	833,911	806,681
Pension costs	37,577	37,650
Social security cost	84,736	77,015
Totals	956,224	921,346
The average number of employees on a full time equivalent basis. And the areas in which they work are as follows:		
	No.	No.
Charitable activities	16	17
Support Services	7	7
Average number of employees	23	24

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £4,125 for 6 Trustees (2022:(6) £546). COVID-19 enforced remote meetings in 2021-22, and we returned to face-to-face meetings in 2022-23.

Staff pension contributions unpaid at the year end were £5,836 (2022: £5,155).
There are no staff with emoluments in excess of £60,000 (2022: None).

The total amount of employee benefits received by key management personnel is £224,700 (2022: £214,900). The charity considers its key management personnel to be the staff who comprise of the Country Directors and the Finance Director

7 Tangible Fixed Assets

	Office equipment £
Cost	
Balance as at 1 April 2022	44,524
Additions during the year	8,839
Disposals during the year	(8,495)
Balance at 31 March 2023	44,868
Depreciation	
Balance as at 1 April 2022	32,499
Disposals during year	(8,495)
Charge for the year	8,528
Balance as at 31 March 2023	32,532
Net book value 31 March 2023	12,336
Net book value 31 March 2022	12,025

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

8. Deferred income

<u>Course and Conference fees</u>	2023	2022
	£	£
Received in advance at the beginning of the year	296,283	366,082
Total fees received in the year	598,681	455,984
Recognised as income in the year	(576,036)	(525,783)
Received in advance at the end of the year	318,928	296,283

9. Reconciliation of net movement in funds To net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(112,888)	(102,707)
Depreciation charges	8,528	7,802
(Increase)/Decrease in debtors	(48,448)	25,113
Increase/(Decrease) in creditors	87,068	(33,898)
Investment income	(2,714)	(900)
Net cash used in operating activities	(68,454)	(104,590)

10 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	12,336	-	12,336
Current assets	927,916	17,287	945,203
Creditors due within 1 year	(538,522)	-	(538,522)
Net assets	401,730	17,287	419,017

Analysis of net assets between funds – prior year

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	12,025	-	12,025
Current assets	965,556	5,778	971,384
Creditors due within 1 year	(451,454)	-	(451,454)
Net assets	526,127	5,778	531,905

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

11. Operating lease commitments

At 31 March 2023 the company had future minimum lease payments under non-cancellable leases as follows:

	2023	2022
	£	£
Under one year	35,937	21,962
2 – 5 years	20,375	11,829
	56,312	33,791

12. Related party transactions

During the year £11,475 was paid to Havencare Homes and Support Limited, a company of which Phil Morris is the chief executive officer, for claimed Workforce Development funds via Skills for Care.

During the year, Lynnette Linton, a trustee, was paid £119 for services provided to the NIN project in 2022-23.

Association for Real Change

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Derbyshire S40 1JY
Tel: 01246 55 5043
Email: contact.us@arcuk.org.uk
Web: www.arcuk.org.uk



Dominic Staniforth
BHP LLP
One Waterside Place
Brimington Road
Chesterfield
Derbyshire
S41 7FH

Dear Dominic Staniforth

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the year ended 31st March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. The trustees have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

General

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
4. The financial statements are free of material misstatements, including omissions.

5. The effects of uncorrected misstatements (as set out in the signed audit findings report) are immaterial both individually and in total.

Internal control and fraud

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.
8. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

18. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
20. All income received with known restrictions in application has been recognised appropriately as restricted income in the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



Phil Morris (Sep 27, 2023 16:26 GMT+1)

Signed on behalf of the board of trustees

Date: Sep 27, 2023

FINAL Approved ARC Annual Report Accounts 22-23

Final Audit Report

2023-09-28

Created:	2023-09-27
By:	Jade Boam (jade.boam@bhp.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAa6JJGGY2cqakAj2_AUs_joQSaFuGt_dM

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-  Document created by Jade Boam (jade.boam@bhp.co.uk)
2023-09-27 - 3:09:31 PM GMT
-  Document emailed to phil.morris@havencare.com for signature
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-  Email viewed by phil.morris@havencare.com
2023-09-27 - 3:25:05 PM GMT
-  Signer phil.morris@havencare.com entered name at signing as Phil Morris
2023-09-27 - 3:26:22 PM GMT
-  Document e-signed by Phil Morris (phil.morris@havencare.com)
Signature Date: 2023-09-27 - 3:26:24 PM GMT - Time Source: server
-  Document emailed to Adrian Staniforth (dominic.staniforth@bhp.co.uk) for signature
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-  Email viewed by Adrian Staniforth (dominic.staniforth@bhp.co.uk)
2023-09-28 - 7:56:08 AM GMT
-  Document e-signed by Adrian Staniforth (dominic.staniforth@bhp.co.uk)
Signature Date: 2023-09-28 - 8:00:44 AM GMT - Time Source: server
-  Agreement completed.
2023-09-28 - 8:00:44 AM GMT

THE ASSOCIATION FOR REAL CHANGE

England & Wales - Charity number 285575

Accounts

Company Registration Number 01658354
Registered Charity Number (E&W) 285575
Registered Charity Number (Scotland) SCO 39129

THE ASSOCIATION FOR REAL CHANGE
(A Company limited by guarantee)

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Reference and Administrative Information

Registered office & Shared Services:	ARC House 10a Marsden Street Chesterfield S40 1JY
Telephone number:	01246 555043
Website:	www.arcuk.org.uk
Email:	info@arcuk.org.uk
Bankers:	Lloyds Bank Plc Church Street Sheffield
Auditors:	BHP LLP Chartered Accountants 57-59 Saltergate Chesterfield Derbyshire S40 1UL
Insurance advisors:	Gallaghers
Registered Company no:	01658354
Registered Charity no:	285575 (E&W)
Scottish Registered Charity no:	SCO 39129

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Directors and Trustees:

Agnes Lunny OBE	Positive Futures
Lynnette Linton	
Phil Morris	Havencare (South West) Ltd
Jane Other	William Blake House
Jenny Paterson	Breakthrough Dundee (Resigned 19/05/22)
Andrew Sleigh	

Principal officers and member organisations represented in the year:

ARC UK Chair:	Phil Morris
ARC UK Vice Chair:	Jenny Paterson (Resigned 19/5/22)
Hon Treasurer:	Andrew Sleigh

Senior management team:

Clive Parry	England Director
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Martin Anderson	Finance Director

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Governing document

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Articles of Association.

Principal aims and activities

The founding members who created the ARC wanted to give it as much freedom as possible through its overall charitable objectives to have a wide impact on the sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and disseminate all useful results of such research.

The Memorandum of Association, our founding document sets out what we are here for and what we can do to meet our aims, including things such as:

- Have a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation to help further to our cause.
- And finally a wide clause allowing us to do “all such other lawful things as are incidental to the attainment of our charitable objectives”.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator as we work across the UK in all the four nation countries, adapted to meet the different situations in each country. Our governance and strategic offer is designed to reflect each nation country, as part of the UK wide membership and as the needs and aspirations of people with learning disabilities do not change across national boundaries this report reflects all our work across the whole of the UK.

Measurement of success

Continuing dialogue with our members and stakeholders, through communication surveys, improved evaluation and building up better knowledge on our databases, ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country – setting out the significant changes that we want to see in each nation country as a result of our activities.

By articulating the outcomes, we want to see through a set of outcome indicators ARC is clear that it intends to see these changes for:

- Providers
- Practices and policies
- Individuals and communities

We are always aware of the constant tension between our intended population outcome – to improve quality of life for people with learning disabilities – and our performance outcome – supporting our members and stakeholders to help them achieve the best outcomes for the people they support.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

Public benefit requirement

As a specialist infrastructure organisation ARC is clear about its role: we exist to support voluntary, community, social enterprise, statutory sector and independent sector provider organisations to achieve their aims to support people with learning disabilities to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening infrastructure support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This is achieved by ARC doing such things as:

Working with provider organisation

- Helping develop Health & Social Care workforce by:
 - o Providing good quality, inspirational training
 - o Producing relevant, up to date training materials aimed at improving practice
 - o Offering bespoke consultancy for organisations to improve organisational learning and development
- Helping to share best practice and policy information distribution:
 - o Distributing information on current policy and practice developments in the four nation countries
 - o Producing briefing material on best practice
 - o Circulating regular newsletters promoting the sector, its work and outcomes
- Ensuring the voice and influence of the sector is heard by local policy makers by
 - o Responding to policy maker's consultations on what works and what doesn't work
 - o Working with policy makers to connect and liaise with providers and service users through networks and forums
 - o Membership of national Boards and policy making advice groups and forums including skills councils, government advisory groups and national networks
- Working with people with learning disabilities
 - o Best practice and research projects involving people with learning disabilities
 - o Developing advocacy skills and networks, including Scotland Charter for Involvement and facilitating involvement of long stay patients (Telling It Like It Is Group) at Muckamore Abbey Hospital.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Who governs ARC?

The Board of ARC meets four times a year in addition to the AGM.

The Board members of ARC act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration, £546 was paid to trustees (or their organisations) for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,157.

Organisational structure and key management remuneration

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board.

Membership of ARC

By becoming a member of ARC, provider organisations benefit from being involved in a diverse community, sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with like-minded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.
- Participation in ARC projects and pilot training programmes.

The Association for Real Change exists to improve the quality of life for people who have a learning disability by supporting anyone who is involved in the planning or delivery of support or services. We know that our work may also benefit people who have other support needs and we are committed to sharing our learning and experience across all sectors that may benefit.

This is a time of unprecedented change in social care and we at ARC have adapted our organisation and our activities to ensure that we are well-positioned to support the sector in the face of its challenges. We developed a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment, which include Covid, funding, recruitment, the cost of living amongst many others.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Chair Report

This report tells you about the things that ARC UK achieved during the year from April 2021 to March 2022

Financial Results Summary (how well we managed our money)

ARC made an unrestricted surplus (ARC's money) of £30,803 for the year.

Two projects ended during the year, so the funds of £139,288 which were brought-forward from the previous year have now been spent.

Strategy & Objectives (our vision, the big plan for how we will get there and the things we said we would do)

ARC's vision is to support and to achieve real change for people with a learning disability, autism or other additional support needs.

We work with families and everyone involved in the provision of support for people and their families.

This includes the people who plan, provide, commission and regulate services and people who develop policies.

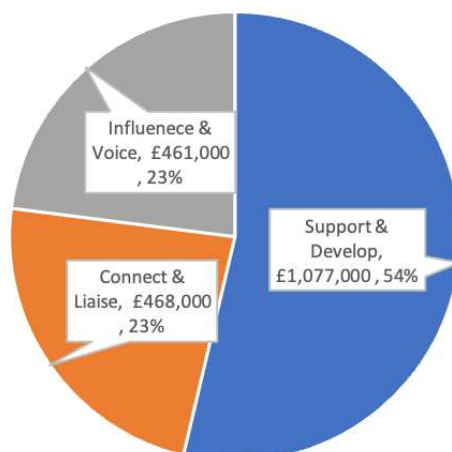
We believe that achieving our vision depends on everyone working together, sharing ideas and experiences and learning from each other. This is reflected in the way we think about the areas we work in.

Our work to deliver our vision falls into three areas:

1. **Support and Develop** – We improve practice by providing training that develops awareness of people's rights and entitlements.
2. **Connect and Liaise** – We change thinking by facilitating networks that make connections and share experiences between people and their families and professionals.
3. **Influence and Voice** – We challenge systems to improve people's lives. We do this by supporting people with lived experience to have their voices heard by the people who plan and deliver their services and support.

Below is a chart which shows how the money we spent was used across these three areas:

Funds spent on our objectives 2021-2022



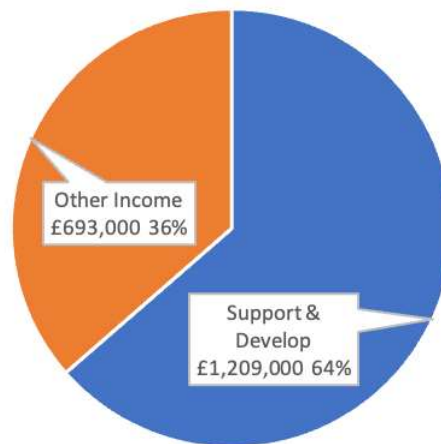
THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Below is a chart which shows how much income came through the **Support and Develop** area of our work:

Support and Develop income 2021-2022



During 2021-2022 64% of our income (money we received) was from supporting staff through accredited and non-accredited training (accredited training is training that has met an agreed standard). Some of this training is required (mandatory) and some of our training develops particular expertise (continued professional development).

During the year 2021/22:

- We delivered 190 courses, to 2,293 learners and 868 qualifications across 230 organisations.
- We translated 67 documents into Easy Read supporting more people to have accessible information on important information.
- We carried out 5933 Disclosure checks (to see if a person has a criminal record) to help employers fill jobs which support people.

Here is some feedback we received this year:

"I realise how important my work is now and how it affects people's lives. I think about things more now before I do them."

"Although I've been doing this job for a number of years, I welcomed this training which reminded me of the things I may have taken for granted and helped me put myself in the position of the people I support, seeing things from their perspective."

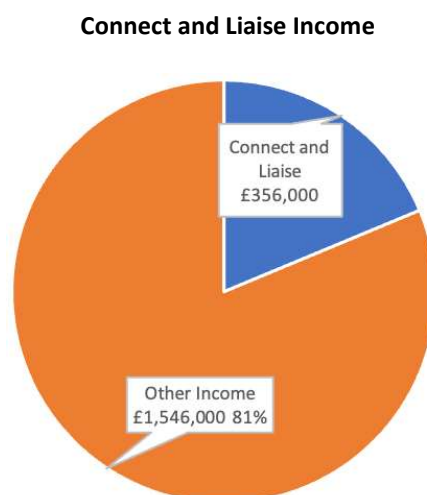
"This training was incredible - it will change the way we work and support."

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Below is a chart which shows how much income came through the **Connect and Liaise** area of our work:



During 2021-2022 19% of our income was received by connecting different types of people, such as social care staff, commissioners of services, regulators of services/workforce and government policy leads. We do this in different ways to encourage their working together, for example by facilitating meetings, conferences and events.

In 2021-22 we facilitated a total of 1,300 meetings, connecting with:

- 12,045 people working in Services
- 1,461 people who work in Local Authority
- 312 people who work in Government / Policy Makers
- 1,548 Supported People
- 370 Family Carers

Here is some feedback we received this year:

"The Charter helps me understand things better and what you're entitled to. Gives me a voice and stand up for things I believe in." (National Involvement Network member)

"I would like to say that I find the meetings really informative and appreciate the support and information you, ARC members and the other attendees provide."

"Fantastic work folks. Your activities are always great fun and are widely enjoyed by our patients and the staff team. We always look forward to taking part in the TILII adventures, they certainly cheer everybody up during tough Covid times."

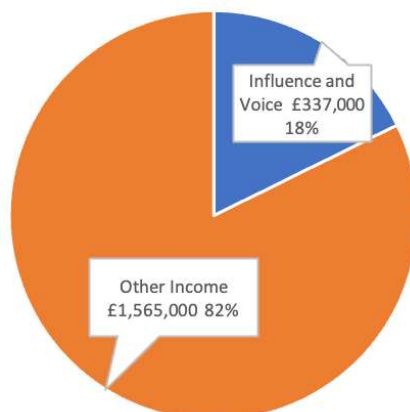
THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Below is a chart which shows how much income came through the **Influence and Voice** area of our work:

Influence and Voice income 2021-2022



During 2021-2022, 18% of our income was received as a result of our influencing work. We do this in lots of different ways, including providing written responses to government consultations, facilitating self-advocates (experts by experience) and liaising with policy makers and helping them understand the things that need to change.

We think it is better to use words and not numbers for the **Influence and Voice** area of our work. Here is a short description of some of the work we did in 2021-22:

Scottish Transitions Forum: Working with the Scottish Government, our group of young disabled people the "Divergent Influencers" and parents and carers we began trials of a practical framework to improve the coordination and provision of support for young disabled people who are in transition to adult life. With our support, ten local authority areas began to roll out 'Principles into Practice,' which is designed to change systems and cultures towards delivering the things that matter most to young disabled people and their families.

Supporting Offenders with Learning Disabilities (SOLD) Network: Working with SOLD members, we have developed a proposal that will enable Police Scotland to identify if an arrested person has learning or communication difficulties and to request additional support. We continue to provide training and guidance to professionals in the justice system to help make sure the accused with communication support needs are not dis-advantaged in the justice process.

Following a written submission from ARC England and the National Care Forum, both organisations have been invited to join a Care Quality Commission Expert Advisory Group. This group will help the regulator to develop a new Local Authority Assurance model. Our submission identified flawed thinking in the current approach and membership of the Expert Advisory Group will give us a chance to influence this positively for providers and the people they support.

ARC Northern Ireland and our Telling It Like It Is (TILII) members with lived experience responded to 12 public consultations in 2021-22. We also worked closely with the Department of Health on a number of important policy areas. These included sharing our experiences to influence a Review of Regional Resettlement and a Review of Advocacy; participating in a newly established Autism Forum and Social Care Fair Work Forum; and supporting the roll out of the Health & Social Care Staff Recognition Payment to the learning disability workforce.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Here is some feedback we received this year:

"ARC Scotland's Principles into Practice Trial Programme will provide a mechanism to create and deliver collective solutions, and to drive good practice, thereby helping to ensure that all young people receive appropriate support and are offered choices at points of transition, in order to reach their full potential."
Maree Todd MSP, Minister for Children and Young People (Scottish Government)

"This is such a great initiative and one that is very much needed across the Learning Disability services. The data and information will be key to help us in shaping services and understanding the population more. Delighted to see this and I'll be engaging with all the data and outcomes!"

"I shared your letter with our Trustees, and they have all reverted with their appreciation for your work and their support for your letter in particular. Thank you for representing us."

Financial Sustainability

We will remain sustainable within a financially constrained sector and relevant to changes within the external environment.

The COVID-19 pandemic represented and continues to represent the biggest threat to the charity's financial stability. We have been resilient to this so far, changing many of our ways of working, including delivering training online. We need continued vigilance and to monitor the results and forecasts carefully.

ARC's work continues to grow and meet the demands of the sector - positively championing an agenda of change. We look forward to continuing relationships in 2022-23 and exploring with stakeholders their views of what ARC's future priorities should be.

People who have supported us in 2021/2022

We thank all those individuals, organisations, Charities, Local Authorities and Health Authorities that have continued to share our values and support our work in 2021/22. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a learning disability at the centre of decisions and in the heart of their communities in 2021/22. These include:

Aberdeen Council
The Community Fund Awards for All, National Lottery Northern Ireland
Belfast Health and Social Care Trust
Big Lottery
Comic Relief
Department of Health Northern Ireland
Esmee Fairbairn
People First Scotland
Scottish Government
Skills for Care (England)
South Eastern Health and Social Care Trust
Western Health and Social Care Trust

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Financial Health

After seeing an increase in funds of £135,492 in the previous year (of which £150,037 was an increase in unrestricted funds and £15,545 was a decrease in restricted funds) ARC experienced an decrease in funds of £102,707 (of which £30,803 was an increase in unrestricted funds and a £133,510 reduction in restricted funds) on a total income down from £2.116m to £1.904m

Income from fundraising and projects

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

Investment Policy

Investment decisions are taken by the Board. ARC's current investment policy is to hold monies in interest bearing accounts with banks for periods ranging from one to six months to maximise interest and accessibility. ARC has no permanent endowment and provides for capital expenditure from within budget. We have reviewed this policy in the light of recent financial uncertainty and spread the money wider in to the COIF Charities Deposit Funds as a means of further reducing risk whilst still looking for a respectable return.

Reserves

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year 2021/2022 the target for the reserves was calculated at £296k and by March 2022 ARC's total unrestricted reserves stood at £526k. It is the strategy of the Trustees, to invest reserves above the policy calculation, to further develop the Charity's purposes, aims and objectives.

Risk Management

The trustees and the strategic leadership team of the charity believe that a sound risk management is integral to both good management and good governance practice.

Risk management should form an integral part of the charity's decision making and be incorporated within strategic and operational planning. Risk assessment will be conducted on all new activities and projects to ensure they are in line with the charity's objectives and mission.

Any risks or opportunities arising will be identified, analysed and reported at an appropriate level.

A risk register covering ket strategic risks will be maintained and updated quarterly and more frequently where risks are are known to be volatine. The charity will regulary review and monitor the effectiveness of its risk management framework and update it as appropriate. Reports will be made to the Board of Trustees each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.

Trustee Recruitment

There is a systematic, open and fair procedure for the recruitment and co-option of Trustees. Recruitment takes place through open advertisement within our membership base and stakeholders, or individuals may be approached for co-option. Suitability for the role is established at interviews, and voting takes place prior to their appointment to ensure a good fit with the Board and organisation.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Induction and training of trustees

Most of ARC's trustees are senior staff from within member organisations with significant experience of providing services. Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and Strategic Leadership Team.

Trustees' responsibility statement

The trustees (who are also directors of The Association for Real Change for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable 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 appropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

At the time the financial statements were approved:

- As far as the trustees are aware, there was no relevant audit information of which the auditors were unaware and
- The trustees have taken all the steps necessary as trustees to make themselves aware of any relevant audit information and to establish that the auditors were aware of that information.

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.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

Appointment of auditors

A resolution for the re-appointment BHP LLP Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board, 8th September 2022



Phil Morris
UK Chair, on behalf of the Board

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Opinion

We have audited the financial statements of The Association for Real Change (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance sheet, Cash Flow and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report and the]⁵ directors' report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the entity through discussions with Trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the entity, including safeguarding legislation, health and safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the entity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE – CONTINUED

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.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Adrian Staniforth (Sep 26, 2022 08:54 GMT+1)

Adrian Staniforth (Senior Statutory Auditor)

Date:

For and on behalf of
BHP LLP, Chartered Accountants
57-59 Saltergate
Statutory Auditor
Chesterfield
Derbyshire
S40 1UL

Sep 26, 2022

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income					
Charitable activities:					
Membership subscriptions		92,824	-	92,824	84,784
Grants	(5)	-	990,616	990,616	1,016,165
Training & conferences		525,783	-	525,783	511,435
Services to members		293,430	-	293,430	500,528
Other trading activities:					
Donations & Gifts		85	-	85	-
Investment income		900	-	900	3,293
Total income		913,022	990,616	1,903,638	2,116,205
Expenditure					
Charitable activities					
Special projects	(5)	-	1,124,126	1,124,126	1,030,710
Training and conferences		348,309	-	348,309	309,255
Services to members		533,910	-	533,910	640,748
Total expenditure	(3)	882,219	1,124,126	2,006,345	1,980,713
Net incoming/(outgoing) resources for the year		30,803	(133,510)	(102,707)	135,492
Balances brought forward at 1 April 2021		495,324	139,288	634,612	499,120
Balances carried forward at 31 March 2022	(10)	526,127	5,778	531,905	634,612

THE ASSOCIATION FOR REAL CHANGE

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	2022 £	2021 £
Fixed assets			
Tangible fixed assets	(7)	12,025	14,423
Current assets			
Trade debtors		95,543	124,229
Prepayments and accrued income		5,943	2,370
Cash at bank and in hand		869,848	978,942
		971,334	1,105,541
Creditors: amounts falling due within one year			
Taxation and social security costs		19,248	19,944
Trade Creditors		99,949	75,037
Other creditors		1,742	5,441
Accruals		34,232	18,848
Deferred income	(8)	296,283	366,082
		451,454	485,352
Net current assets		519,880	620,189
Total assets less current liabilities		531,905	634,612
Funds			
Restricted funds	(5)	5,778	139,288
Unrestricted funds	(10)	526,127	495,324
Total funds	(10)	531,905	634,612

Approved by the board on 8th September 2022 and signed on their behalf by:



Phil Morris – Chair

The notes on pages 19 to 28 form part of these financial statements.

Company Registration Number 01658354

THE ASSOCIATION FOR REAL CHANGE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	2022 £	2021 £
Cash used in operating activities	(9)	<u>(104,590)</u>	<u>172,421</u>
Cash flows from investing activities			
Interest received		900	3,293
Purchase of tangible fixed assets		<u>(5,404)</u>	<u>(8,919)</u>
Cash provided by (used in) investing activities		<u>(4,504)</u>	<u>(5,626)</u>
Increase in cash and cash equivalents in the year		(109,094)	166,795
Cash and cash equivalents at the beginning of the year		<u>978,942</u>	<u>812,147</u>
Cash and cash equivalents at the end of the year		<u>869,848</u>	<u>978,942</u>

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

a) Basis of accounting

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

d) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

1. Accounting Policies - continued

f) The recognition of liabilities

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

g) Services to members

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services and the costs of the annual conference.

h) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

i) Costs of generating funds

This expenditure is an allocation of time spent and other resources expended in connection with fundraising.

j) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

k) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

l) Foreign currency translation

The company operates a Euro bank account. The balance at the year end is translated into Sterling at the rate prevailing at the balance sheet date. Any transactions throughout the period are translated at the rate at the time, and any exchange difference is taken to the Statement of Financial Activities to the relevant heading.

m) Tangible fixed assets

Assets costing more than £200 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
------------------	---------------------

n) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

1. Accounting Policies - continued

o) Cash at bank and in hand

Cash at bank and 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.

p) 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.

q) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Incoming resources

Net incoming resources are stated after charging	2022	2021
	£	£
Depreciation	7,802	8,081
Auditors remuneration	9,402	8,508
Operating leases	44,139	42,404

Income from unrestricted funds totalled £913,022 (2021: £1,100,040), and from restricted funds totalled £990,616 (2021: £1,016,165)

3. Total expenditure

	2022	2021
	£	£
Direct costs	1,926,888	1,887,304
Support costs	79,457	93,409
Total expenditure	2,006,345	1,980,713

Expenditure of unrestricted funds totalled £882,219 (2021: £950,003), and of restricted funds totalled £1,124,126 (2021: £1,030,710)

The support costs are allocated to activities below:

	Training & conferences	Service to members	Total 2022
	£	£	£
Finance & IT	19,253	29,511	48,764
Secretarial	5,864	8,989	14,853
Management	6,254	9,586	15,840
	31,371	48,086	79,457

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

4. Tax

As a charity, The Association for Real Change is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5. Restricted funds

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2021 £	C/forward 31/03/2022 £
Workforce Development Funding	413,815	413,815	-	-
Provider forums – Aberdeen	11,000	11,000	-	-
TILII Belfast Projects	22,047	22,047	-	-
TILII South Eastern Project	23,460	23,460	-	-
Big Lottery Fund	-	41,642	47,420	5,778
Scottish Government – BLF Matched	38,000	38,000	-	-
Charter	64,000	64,000	-	-
LD Forum	7,500	7,500	-	-
Happy and Safe	21,993	21,993	-	-
GIRFEC	139,760	139,760	-	-
Transitions	70,044	71,942	1,898	-
Transitions (Esmee Fairbairn)	-	65,396	65,396	-
Provider Forums	45,000	47,675	2,675	-
US Too	5,941	27,840	21,899	-
TILII Fermanagh	11,815	11,815	-	-
TILII Translates	17,000	17,000	-	-
SOLD	99,241	99,241	-	-
Total – Charitable Activities	990,616	1,124,126	139,288	5,778
Restricted funds	990,616	1,124,126	139,288	5,778

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

5. Restricted funds (Continued) – Prior year

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2020 £	C/forward 31/03/2021 £
Workforce Development Funding	299,930	299,930	-	-
Provider forums – Aberdeen	11,000	11,000	-	-
NI – TILII (Belfast)	22,047	22,047	-	-
NI – TILII (South Eastern)	23,460	23,460	-	-
Big Lottery Fund	50,318	33,567	30,669	47,420
Scottish Government – BLF Matched	38,000	38,000	-	-
Learning Disability Week 2020	9,725	9,725	-	-
Charter	64,000	64,000	-	-
Peer Training	10,000	10,000	-	-
GIRFEC	112,696	129,872	17,176	-
Transitions	60,414	72,452	13,936	1,898
Transitions (Esmee Fairbairn)	59,862	54,301	59,835	65,396
Provider Forums	55,000	79,484	27,159	2,675
US Too	53,472	33,417	1,844	21,899
US Too – Extension	21,000	21,000	-	-
TILII Fermanagh	9,000	9,000	-	-
TILII Translates	17,000	20,414	3,214	-
SOLD	99,241	99,241	-	-
Total – Charitable Activities				
Restricted funds	1,016,165	1,030,710	153,833	139,288

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

Workforce Development Funding (Funded by Skills for Care)

This project enables provider organisations in England to claim monies for completing courses and gaining qualifications.

Provider forums – Aberdeen (Funded by Aberdeen Council)

Development and support of self advocacy groups within Aberdeenshire.

TILII Belfast Project (Telling It Like It Is) (Funded by Belfast HSCT)

ARC NI supports a self-advocacy group in the community and two further groups in Muckamore Abbey Hospital. TILII Belfast supports over 25 people with a learning disability to complete a range of activities, including delivering induction training to new staff, writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

5. Restricted funds (Continued)

TILII South Eastern Project (Telling it Like it is) (Funded by Southern Eastern HSC Trust)

ARC NI supports self-advocacy groups in Downpatrick, Lisburn and Bangor. TILII in the South Eastern area supports over 20 people with a learning disability to complete a range of activities, including delivering induction training to new staff, writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

Local Involvement Networks (Funded by Big Lottery Fund and Scottish Government)

This project is to support the local implementation of the Charter for Involvement.

Charter (Funded by the Scottish Government)

To update and promote the Charter for Involvement.

Learning Disability Forum (Funded by Belfast Health and Social Care Trust)

The Learning Disability Forum has been set up by the Belfast Trust to ensure that people with a learning disability and their family carers have a voice in the development of Learning Disability services across the City

ARC NI supports 'Telling It Like It Is' (TILII) members to attend the Forum meetings. TILII also consult with their peers on issues raised at the Forum meetings and provide this feedback to encourage service user representation.

Happy and Safe Project (Commissioned by Belfast Health & Social Care Trust)

The Belfast Trust asked ARC NI to deliver a bespoke project in Muckamore Abbey Hospital. The Trust were keen to offer patients an independent space to talk about what made them feel happy and safe.

Engagement occurred with 34 patients and varied both in terms of number of sessions and communication tools used, including graphic facilitation; Talking Mats; interactive recordings; finger spelling and general conversation. It is also important to note that the primary voice to be heard within this project was that of the patient, however there were occasions where staff members and/or family contributed.

GIRFEC (Funded by the Scottish Government)

This project is for developing and trialing a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions.

Transitions (Funded by the Scottish Government and Esmée Fairbairn Foundation)

This project was to ensure that the Scottish Transitions forum influences practice and policy at a national level. Also to produce and launch the Principles of Good Transitions 3.

Provider Forums (Funded by the Scottish Government)

Help people with learning disability lead full and active lives and be at the heart of their local community, really shaping what happens.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

5. Restricted funds Continued

Us Too (Funded by Comic Relief)

This project is to tackle ending violence (domestic abuse and sexual violence) against women with a learning disability. We will do this by holding awareness sessions, facilitated by a Peer Trainer (a woman with a learning disability who has lived experience), for other women with learning disabilities and the staff who support them to understand what domestic abuse and sexual violence is, identify when it is happening and know what to do about it. We will then work with local women's crisis centres and a national umbrella body to raise accessibility of their specialist services so that if a women presents with a learning disability, they are able to meet their support needs.

TILII Fermanagh (Telling It Like It Is) (Funded by the Western Health & Social Care Trust)

ARC NI supports a self-advocacy group in Fermanagh. TILII Fermanagh has over 20 people with a learning disability who are supported to complete a range of activities, including writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

TILII Translates (Funded by the Belfast HSCT)

ARC NI supports Telling It Like It Is (TILII) to offer an Easy Read translation service. The Belfast HSCT also lend the support of Speech & Language Therapy to the project. Customers in 2020/21 include the Northern Ireland Public Ombudsman, the Department of Health and a Housing Association.

SOLD (Funded by the Scottish Government)

This project is to support and develop the Supporting Offenders with Learning Disabilities (SOLD) network, to form the National Criminal Justice Action Group as described in the 'Keys to Life' recommendation 46.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

6. Staff Costs

	2022	2021
	£	£
Staff costs:		
Wages & salaries	806,681	769,325
Pension costs	37,650	37,154
Social security cost	77,015	71,946
Totals	921,346	878,425
The average number of employees on a FTE basis.		
And the areas in which they work are as follows:		
	No.	No.
Charitable activities	17	16
Support Services	7	8
Average number of employees	24	24

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £546 for 6 Trustees (2021:(6) £0).

Staff pension contributions unpaid at the year end were £209 (2021: £204).

There are no staff with emoluments in excess of £60,000 (2021: None).

The total amount of employee benefits received by key management personnel is £214,900 (2021: £201,648). The charity considers its key management personnel to be the staff who comprise of the Country Directors and the Finance Director

7 Tangible Fixed Assets

	Office equipment
	£
Cost	
Balance as at 1 April 2021	42,087
Additions during the year	5,404
Disposals during the year	(2,967)
Balance at 31 March 2022	44,524
Depreciation	
Balance as at 1 April 2021	27,664
Disposals during year	(2,967)
Charge for the year	7,802
Balance as at 31 March 2021	32,499
Net book value 31 March 2022	12,025
Net book value 31 March 2021	14,423

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

8. Deferred income

<u>Course and Conference fees</u>	2022	2021
	£	£
Received in advance at the beginning of the year	366,082	289,497
Total fees received in the year	455,984	588,020
Recognised as income in the year	(525,783)	(511,435)
Received in advance at the end of the year	296,283	366,082

9. Reconciliation of net movement in funds To net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	(102,707)	135,492
Depreciation charges	7,802	8,081
(Increase)/Decrease in debtors	25,113	(12,482)
Increase/(Decrease) in creditors	(33,898)	44,623
Investment income	(900)	(3,293)
Net cash used in operating activities	(104,590)	172,421

10 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	12,025	-	12,025
Current assets	965,556	5,778	971,334
Creditors due within 1 year	(451,454)	-	(451,454)
Net assets	526,127	5,778	531,905

Analysis of net assets between funds – prior year

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	14,423	-	14,423
Current assets	966,253	139,288	1,105,541
Creditors due within 1 year	(485,352)	-	(485,352)
Net assets	495,324	139,288	634,612

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

11. Financial commitments

At 31 March 2022 the company had future minimum lease payments under non-cancellable leases as follows:

	2022	2021
	£	£
Under one year	21,962	44,139
2 – 5 years	11,829	31,259
	33,791	75,398

12. Related party transactions

Any transactions with organisations that a trustee is associated with are transacted on commercial terms and at arms length.

Lynnette Linton, a trustee, was paid £82 for services provided to the NIN project in 2021.

Accounts

Company Registration Number 01658354
Registered Charity Number (E&W) 285575
Registered Charity Number (Scotland) SCO 39129

THE ASSOCIATION FOR REAL CHANGE
(A Company limited by guarantee)

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

THE ASSOCIATION FOR REAL CHANGE

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

Reference and Administrative Information

Registered office & Shared Services:	ARC House 10a Marsden Street Chesterfield S40 1JY
Telephone number:	01246 555043
Website:	www.arcuk.org.uk
Email:	info@arcuk.org.uk
Bankers:	Lloyds Bank Plc Church Street Sheffield
Auditors:	BHP LLP Chartered Accountants 57-59 Saltergate Chesterfield Derbyshire S40 1UL
Insurance advisors:	Gallaghers
Registered Company no:	01658354
Registered Charity no:	285575 (E&W)
Scottish Registered Charity no:	SCO 39129

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees:

Agnes Lunny OBE	Positive Futures
Lynnette Linton	(Appointed December 2020)
Phil Morris	Havencare (South West) Ltd
Jane Other	William Blake House
Jenny Paterson	Breakthrough Dundee
Andrew Sleigh	(Appointed June 2020)
Lynn Longland	(Resigned September 2020)

Principal officers and member organisations represented in the year:

ARC UK Chair:	Phil Morris
Hon Treasurer:	Andrew Sleigh

Senior management team:

Clive Parry	England Director (Appointed November 2020)
Lisa Lenton	England Director (Resigned August 2020)
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Martin Anderson	Finance Director

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Governing document

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Articles of Association.

Principal aims and activities

The founding members who created the ARC wanted to give it as much freedom as possible through its overall charitable objectives to have a wide impact on the sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and disseminate all useful results of such research.

The Memorandum of Association, our founding document sets out what we are here for and what we can do to meet our aims, including things such as:

- Have a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation to help further to our cause.
- And finally a wide clause allowing us to do “all such other lawful things as are incidental to the attainment of our charitable objectives”.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator as we work across the UK in all the four nation countries, adapted to meet the different situations in each country. Our governance and strategic offer is designed to reflect each nation country, as part of the UK wide membership and as the needs and aspirations of people with learning disabilities do not change across national boundaries this report reflects all our work across the whole of the UK.

Measurement of success

Continuing dialogue with our members and stakeholders, through communication surveys, improved evaluation and building up better knowledge on our Customer Databases ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country – setting out the significant changes that we want to see in each nation country as a result of our activities.

By articulating the outcomes, we want to see through a set of outcome indicators ARC is clear that it intends to see these changes for:

- Providers
- Practices and policies
- Individuals and communities

We are always aware of the constant tension between our intended population outcome – to improve quality of life for people with learning disabilities – and our performance outcome – supporting our members and stakeholders to help them achieve the best outcomes for the people they support.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

Public benefit requirement

As a specialist infrastructure organisation ARC is clear about its role: we exist to support voluntary, community, social enterprise, statutory sector and independent sector provider organisations to achieve their aims to support people with learning disabilities to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening infrastructure support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This is achieved by ARC doing such things as:

Working with provider organisation

- Helping develop Health & Social Care workforce by:
 - o Providing good quality, inspirational training
 - o Producing relevant, up to date training materials aimed at improving practice
 - o Offering bespoke consultancy for organisations to improve organisational learning and development
- Helping to share best practice and policy information distribution:
 - o Distributing information on current policy and practice developments in the four nation countries
 - o Producing briefing material on best practice
 - o Circulating regular newsletters promoting the sector, its work and outcomes
- Ensuring the voice and influence of the sector is heard by local policy makers by
 - o Responding to policy maker's consultations on what works and what doesn't work
 - o Working with policy makers to connect and liaise with providers and service users through networks and forums
 - o Membership of national Boards and policy making advice groups and forums including skills councils, government advisory groups and national networks
- Working with people with learning disabilities
 - o Best practice and research projects involving people with learning disabilities
 - o Developing advocacy skills and networks, including Scotland Charter for Involvement and facilitating involvement of long stay patients (Telling It Like It Is Group) at Muckamore Abbey Hospital.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

Who governs ARC?

The Board of ARC meets four times a year in addition to the AGM. There is a sub-committee which meet four times a year.

The Board members of ARC act as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees are not entitled to or paid any remuneration, nothing was paid to trustees (or their organisations) for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,079.

Organisational structure and key management remuneration

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing, controlling and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board.

Membership of ARC

By becoming a member of ARC, provider organisations benefit from being involved in a diverse community, sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with like-minded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.
- Participation in ARC projects and pilot training programmes.

The Association for Real Change exists to improve the quality of life for people who have a learning disability by supporting anyone who is involved in the planning or delivery of support or services. We know that our work may also benefit people who have other support needs and we are committed to sharing our learning and experience across all sectors that may benefit.

This is a time of unprecedented change in social care and we at ARC have adapted our organisation and our activities to ensure that we are well-positioned to support the sector in the face of its challenges. We developed a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

Plans for the future

The Association for Real Change works both locally and nationally across the UK, benefitting people with learning disabilities, their supporters, and their communities by helping to change thinking and change experiences. The vehicle for changes may be ARC's "offer", but the driver of the changes will be people with learning disabilities. As ARC continues to act as a vehicle to deliver lasting change, over the next 12 months we will consider a fresh strategy and how we meaningfully measure the changes people want and the impact of our incredible charity.

ARC has spent 2020-2021 demonstrating responsiveness to member and beneficiary needs, alongside the operational agility and flexibility to be sustainable.

ARC UK continues to facilitate real change that puts people with learning disabilities at the centre of decision-making, and in the heart of their communities. As the world continues to wrestle the worldwide pandemic and plans COVID-recovery, we continue to report and celebrate many achievements in the last year under our 4 strategic pillars:

1. Support and develop

We will support and develop the continual improvement of practice to help individuals and organisations to reach their potential.

At the start of the pandemic, **ARC Northern Ireland** (ARC NI) suspended all face-to-face training and reconfigured their offer to be live online teaching. Remote delivery proved very successful with ARC NI supporting 632 social care workers with their learning and development. With the suspension of usual face to face work with 55 people with learning disabilities who are part of the "Telling It Like It Is" project (TILII), ARC NI undertook over a combined 2000 calls and home visits in line with Public Health guidance. ARC NI listens to the needs of service providers and quickly understood their significant challenge in securing Personal Protective Equipment (PPE) during the height of the pandemic. Our work ensured organisations received over 400,000 items of PPE.

In England, ARC has continued to support the development of the workforce by offering innovative training aimed at social care staff to help support the rights of people with a learning disability/autism. Following feedback received from our members, we developed a new 3-day Autism programme. To support our members in relation to Local Authority fee rate uplifts, we are developing a new programme that will provide them with high-quality training in relation to negotiation skills.

ARC Scotland Training has continued grow, providing accredited and specialist learning and development opportunities to over 700 candidates in the health and social care sector. Moving all learning to on-line formats due to Covid-19. We continue to develop inclusive learning products that are developed and delivered in partnership with people with additional needs. This includes 'Getting Transitions Right', 'Being Involved: Learn for the Experts' and 'Supporting Offenders with Learning Disabilities through the Criminal Justice System.'

2. Connect and Liaise

We will lead and facilitate conversations, networks and partnerships, which generate new ideas and solutions.

In England, ARC runs regular scheduled calls for our member CEOs, CFOs and HR Leads and in response to requests from members, we are supplementing these with themed networking calls such as in relation to CQC inspections, disaster and business continuity planning and the Digital Social Care programme / digital care planning)

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

In Scotland, ARC's various networks have a membership of over 3,000 professionals and people with lived experience. Of particular note over this period was an escalation in our work to support over 600 social care managers in nine local authority areas to learn, work and support each other during the pandemic. Often this involved organising weekly meetings in each locality. Amid the challenges and distress, this has helped to strengthen local partnerships and bonds.

In Northern Ireland, ARC supported 48 learning disability providers with weekly meetings throughout the height of the pandemic to ensure they felt connected, shared concerns and lent peer support. This was invaluable for organisations as it resulted in their feeling of increased confidence during such unprecedented times. ARC NI worked closely with policy colleagues in the Department of Health, and they alongside colleagues from Department for Communities, Health and Social Care Board and the Regulation and Quality Improvement Authority attended the weekly meetings to ensure up to date information was shared and to enable them to understand the issues as they evolved. With funding support (from The National Lottery Community Fund, NI) ARC celebrated Learning Disability Week 2020 despite the obvious challenges. As a result, 55 pages of free resources and 11 videos were created. TILII TV had over 800 views and there were 20,000 impressions via social media.

3. Influence and Voice

We will champion the voices of providers and people who use services in order to influence change.

In Scotland, ARC produced two high impact publications:

1. 'We're all in this together: The impact of Covid-19 on the future of social care', setting out findings of a major survey of over 600 social care staff on how learning from the Covid-19 pandemic can inform longer-term changes to how social care works.
2. 'A Practice Guide for Defence Solicitors in Scotland: Representing Clients with Communication Support Needs.' Written in partnership with the Law Society of Scotland and others, the Cabinet Secretary for Justice said, "This guidance is a crucial step for ensuring equal access to justice for all."

In January ARC began work in Partnership with the Scottish Government to trial 'Principles into Practice' in 10 local authority areas. The purpose is to improve transitions support for young people (14 to 25 years) and their parents and carers in participating areas and to test and bring the framework, and its associated resources, to completion to support its implementation more widely. The Minister for Children and Young People said this work "...will help to ensure that all young people receive appropriate support and are offered choices at points of transition, in order to reach their full potential."

In England, ARC lobbied the Department for Health and Social Care in relation to the JCVI vaccination prioritisation model (because this did not reflect the risk factors experienced by people with a learning disability) and in relation to implementing at-home lateral flow testing for staff in supported living settings and we delivered virtual visits which allowed senior departmental colleagues to meet our members, to hear first-hand from the CEOs of our members about the challenges they face and to meet staff and supported people to hear about how the pandemic has affected services for people with a learning disability. Whilst we did not hold back in relation to ensuring that DHSC colleagues understand the challenges services are facing on a daily basis, we also used the virtual visits to celebrate the creative ways providers and their staff have responded to these to ensure supported people have the best lives possible.

In Northern Ireland, ARC, supported by the Department of Health, commissioned an independent review which aimed:

1. To review and evaluate, from a providers' perspective, what has worked well and not so well during the Covid crisis, with a view to building on positive achievements and ways of working, so as to strengthen the capacity of the sector in the event of a second wave of Covid;

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

2. To identify how to enhance relationships and new ways of working that could deliver better outcomes for people with a learning disability and their families in Northern Ireland;
3. To examine the pivotal role of the community and voluntary sector in the ongoing delivery of services and in planning for, and responding to, HSC crises in NI.

The report shared with the Department of Health and the Health & Social Care Board highlighted the impact of long-term challenges such as underfunding, confirmed the pivotal role of partnership working and recommended the learning be used to inform the review of Adult Social Care. In addition, during 2020-21, TILII Translates, an Easy Read people-led translation service to ensure people with a learning disability have accessible information, secured commissioned work through Disability Action, the Department of Health, and the Northern Ireland Public Ombudsman Service.

4. Financial Sustainability

We will remain sustainable within a financially constrained sector and relevant to changes within the external environment.

The COVID-19 pandemic represented and continues to represent the biggest threat to the charity's financial stability. We have been resilient to this so far, changing many of our ways of working, including delivering training online. We need continued vigilance and to monitor the results and forecasts carefully.

ARC's work continues to grow and meet the demands of the sector - positively championing an agenda of change. We look forward to continuing relationships in 2021-22 and exploring with stakeholders their views of what ARC's future priorities should be.

People who have supported us in 2020/2021

We thank all those individuals, organisations, Charities, Local Authorities and Health Authorities that have continued to share our values and support our work in 2020/21. We value all our relationships and networks, as it is the collective voice that speaks the loudest. We appreciate all support and collaboration to date and this will be an essential factor in putting all people with a learning disability at the centre of decisions and in the heart of their communities in 2020/21. These include:

Aberdeen Council
The Community Fund Awards for All, National Lottery Northern Ireland
Belfast Health and Social Care Trust
Big Lottery
Comic Relief
Department of Health Northern Ireland
Esmee Fairbairn
People First Scotland
Scottish Government
Skills for Care (England)
South Eastern Health and Social Care Trust
Western Health and Social Care Trust

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

Financial Health

After seeing an increase in funds of £139,216 in the previous year (of which £120,423 was an increase in unrestricted funds and £18,793 was decrease in restricted funds) ARC experienced an increase in funds of £135,492 (of which £150,037 was an increase in unrestricted funds and a £14,545 reduction in restricted funds) on a total income up from £1.989m to £2.116m

Income from fundraising and projects

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

Investment Policy

Investment decisions are taken by the sub-committee. ARC's current investment policy is to hold monies in interest bearing accounts with banks for periods ranging from one to six months to maximise interest and accessibility. ARC has no permanent endowment and provides for capital expenditure from within budget. We have reviewed this policy in the light of recent financial uncertainty and spread the money wider in to the COIF Charities Deposit Funds as a means of further reducing risk whilst still looking for a respectable return.

Reserves

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year 2020/2021 the target for the reserves was calculated at £252k and by March 2021 ARC's total unrestricted reserves stood at £495k.

Risk Management

The trustees and the strategic leadership team of the charity believe that a sound risk management is integral to both good management and good governance practice.

Risk management should form an integral part of the charity's decision making and be incorporated within strategic and operational planning. Risk assessment will be conducted on all new activities and projects to ensure they are in line with the charity's objectives and mission.

Any risks or opportunities arising will be identified, analysed and reported at an appropriate level.

A risk register covering key strategic risks will be maintained and updated quarterly and more frequently where risks are known to be volatile. The charity will regularly review and monitor the effectiveness of its risk management framework and update it as appropriate. Reports will be made to the Board of Trustees each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.

Trustee Recruitment

There is a systematic, open and fair procedure for the recruitment and co-option of Trustees. Recruitment takes place through open advertisement within our membership base and stakeholders, or individuals may be approached for co-option. Suitability for the role is established at interviews, and voting takes place prior to their appointment to ensure a good fit with the Board and organisation.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

Induction and training of trustees

All of ARC's trustees are senior staff from within member organisations with significant experience of providing services. Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and strategic Leadership Team.

Trustees' responsibility statement

The trustees (who are also directors of The Association for Real Change for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS102).
- 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 appropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

At the time the financial statements were approved:

- As far as the trustees are aware, there was no relevant audit information of which the auditors were unaware and
- The trustees have taken all the steps necessary as trustees to make themselves aware of any relevant audit information and to establish that the auditors were aware of that information.

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.

THE ASSOCIATION FOR REAL CHANGE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

Appointment of auditors

A resolution for the re-appointment BHP LLP Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board



Phil Morris
UK Chair, on behalf of the Board

Date: Sep 14, 2021

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Opinion

We have audited the financial statements of The Association for Real Change (the 'charitable company') for the year ended 31 March 2021 which comprises the Statement of Financial Activities, Balance Sheet, Cash Flow and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their presentation is applicable law and United Kingdom Generally Accepted Accounting Practice including FRS 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 charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees annual report other than the financial statements and our audit report 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.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management and trustees, and from our knowledge and experiences of the sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Charities Act 2011, Companies Act 2006, data protection, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees' and other management.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Adrian Staniforth (Sep 14, 2021 08:15 GMT+1)

Adrian Staniforth (Senior Statutory Auditor)

Date: Sep 14, 2021

For and on behalf of
BHP LLP, Chartered Accountants
Statutory Auditor

57-59 Saltergate
Chesterfield
Derbyshire
S40 1UL

THE ASSOCIATION FOR REAL CHANGE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income					
Charitable activities:					
Membership subscriptions		84,784	-	84,784	82,785
Grants	(5)	-	1,016,165	1,016,165	971,925
Training & conferences		511,435	-	511,435	600,544
Services to members		500,528	-	500,528	330,248
Other trading activities:					
Donations & Gifts		-	-	-	282
Investment income		3,293	-	3,293	3,262
Total income		<u>1,100,040</u>	<u>1,016,165</u>	<u>2,116,205</u>	<u>1,989,046</u>
Expenditure					
Charitable activities					
Special projects	(5)	-	1,030,710	1,030,710	953,132
Training and conferences		309,255	-	309,255	437,226
Services to members		640,748	-	640,748	459,472
Total expenditure	(3)	<u>950,003</u>	<u>1,030,710</u>	<u>1,980,713</u>	<u>1,849,830</u>
Net incoming/(outgoing) resources for the year		150,037	(14,545)	135,492	139,216
Balances brought forward at 1 April 2020		<u>345,287</u>	<u>153,833</u>	<u>499,120</u>	<u>359,904</u>
Balances carried forward at 31 March 2021	(10)	<u>495,324</u>	<u>139,288</u>	<u>634,612</u>	<u>499,120</u>

THE ASSOCIATION FOR REAL CHANGE

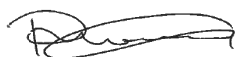
BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	2021 £	2020 £
Fixed assets			
Tangible fixed assets	(7)	14,423	13,585
Current assets			
Trade debtors		124,229	105,162
Prepayments and accrued income		2,370	8,955
Cash at bank and in hand		978,942	812,147
		1,105,541	926,264
Creditors: amounts falling due within one year			
Taxation and social security costs		19,944	15,998
Trade Creditors		75,037	92,231
Other creditors		5,441	23,188
Accruals		18,848	19,815
Deferred income	(8)	366,082	289,497
		485,352	440,729
Net current assets		620,189	485,535
Total assets less current liabilities		634,612	499,120
Funds			
Restricted funds	(5)	139,288	153,833
Unrestricted funds	(10)	495,324	345,287
Total funds	(10)	634,612	499,120

Approved by the board on Sep 14, 2021

and signed on their behalf by:



Phil Morris – Chair

The notes on pages 19 to 28 form part of these financial statements.

Company Registration Number 01658354

THE ASSOCIATION FOR REAL CHANGE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	2021 £	2020 £
Cash used in operating activities	(9)	<u>172,421</u>	<u>130,393</u>
Cash flows from investing activities			
Interest received		3,293	3,262
Purchase of tangible fixed assets		(8,919)	(13,035)
Cash provided by (used in) investing activities		<u>(5,626)</u>	<u>(9,773)</u>
Increase in cash and cash equivalents in the year		166,795	120,620
Cash and cash equivalents at the beginning of the year		<u>812,147</u>	<u>691,527</u>
Cash and cash equivalents at the end of the year		<u>978,942</u>	<u>812,147</u>

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

a) Basis of accounting

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

c) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

d) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

1. Accounting Policies - continued

f) The recognition of liabilities

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

g) Services to members

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services and the costs of the annual conference.

h) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

i) Costs of generating funds

This expenditure is an allocation of time spent and other resources expended in connection with fundraising.

j) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

k) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

l) Foreign currency translation

The company operates a Euro bank account. The balance at the year end is translated into Sterling at the rate prevailing at the balance sheet date. Any transactions throughout the period are translated at the rate at the time, and any exchange difference is taken to the Statement of Financial Activities to the relevant heading.

m) Tangible fixed assets

Assets costing more than £200 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
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n) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

1. Accounting Policies - continued

o) Cash at bank and in hand

Cash at bank and 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.

p) 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.

q) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Incoming resources

Net incoming resources are stated after charging	2021	2020
	£	£
Depreciation	8,081	5,334
Auditors remuneration	8,508	8,084
Operating leases	42,404	41,750

Income from unrestricted funds totalled £1,100,040 (2020: £1,017,121), and from restricted funds totalled £1,016,165 (2020: £971,925)

3. Total expenditure

	2021	2020
	£	£
Direct costs	1,887,304	1,774,999
Support costs	93,409	74,831
Total expenditure	1,980,713	1,849,830

Expenditure of unrestricted funds totalled £950,003 (2020: £896,698), and of restricted funds totalled £1,030,710 (2020: £953,132)

The support costs are allocated to activities below:

	Training & conferences	Service to members	Total 2021
	£	£	£
Finance & IT	17,840	24,453	42,293
Secretarial	6,265	8,588	14,853
Management	15,297	20,966	36,263
	39,403	54,006	93,409

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

4. Tax

As a charity, The Association for Real Change is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5. Restricted funds

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2020 £	C/forward 31/03/2021 £
Workforce Development Funding	299,930	299,930	-	-
Provider forums – Aberdeen	11,000	11,000	-	-
TILII Belfast Projects	22,047	22,047	-	-
TILII South Eastern Project	23,460	23,460	-	-
Big Lottery Fund	50,318	33,567	30,669	47,420
Scottish Government – BLF Matched	38,000	38,000	-	-
Learning Disability Week 2020	9,725	9,725	-	-
Charter	64,000	64,000	-	-
Peer training	10,000	10,000	-	-
GIRFEC	112,696	129,872	17,176	-
Transitions	60,414	72,452	13,936	1,898
Transitions (Esmee Fairbairn)	59,862	54,301	59,835	65,396
Provider Forums	55,000	79,484	27,159	2,675
US Too	53,472	33,417	1,844	21,899
US Too – Extension	21,000	21,000	-	-
TILII Fermanagh	9,000	9,000	-	-
TILII Translates	17,000	20,214	3,214	-
SOLD	99,241	99,241	-	-
Total – Charitable Activities				
Restricted funds	1,016,165	1,030,710	153,833	139,288

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

5. Restricted funds (Continued) – Prior year

	Resources Incoming £	Resources Outgoing £	B/forward 01/04/2019 £	C/forward 31/03/2020 £
Workforce Development Funding	326,725	326,725	-	-
Provider forums – Aberdeen	11,000	11,000	-	-
NI – TILII (Belfast)	29,376	29,376	-	-
NI – TILII (South Eastern)	23,460	23,460	-	-
Big Lottery Fund	48,249	36,730	18,970	30,669
Scottish Government – BLF Matched	38,000	53,036	15,036	-
LD Model	12,500	12,500	-	-
Charter	60,000	60,000	-	-
Department of Health NI	-	5,753	5,753	-
GIRFEC	49,950	32,774	-	17,176
PHA Project	4,500	8,684	4,184	-
WDIF 19/20	19,110	19,110	-	-
EIP	-	1,596	1,596	-
DRILL	14,850	14,850	-	-
WDIF (Active Support)	5,192	-	(5,192)	-
Transitions	65,000	51,063	-	13,937
Transitions (Esmee Fairbairn	59,862	59,889	59,862	59,835
Provider Forums	50,000	28,113	5,272	27,159
US Too	24,971	47,799	24,672	1,844
TILII Western	9,190	11,815	2,625	-
TILII Translates	20,569	19,617	2,262	3,214
SOLD	99,241	99,241	-	-
Total – Charitable Activities				
Restricted funds	971,925	953,132	135,040	153,833

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

Workforce Development Funding (Funded by Skills for Care)

This project enables provider organisations in England to claim monies for completing courses and gaining qualifications.

Provider forums – Aberdeen (Funded by Aberdeen Council)

Development and support of self advocacy groups within Aberdeenshire.

TILII Belfast Project (Telling It Like It Is) (Funded by Belfast HSCT)

ARC NI supports a self-advocacy group in the community and two further groups in Muckamore Abbey Hospital. TILII Belfast supports over 25 people with a learning disability to complete a range of activities, including delivering induction training to new staff, writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

5. Restricted funds (Continued)

TILII South Eastern Project (Telling it Like it is) (Funded by Southern Eastern HSC Trust)

ARC NI supports self-advocacy groups in Downpatrick, Lisburn and Bangor. TILII in the South Eastern area supports over 20 people with a learning disability to complete a range of activities, including delivering induction training to new staff, writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

Local Involvement Networks (Funded by Big Lottery Fund and Scottish Government)

This project is to support the local implementation of the Charter for Involvement.

Learning Disability Week 2020 'Friendship Festival' (Funded by National Lottery Awards for All)

During lockdown this money helped ARC and Telling it Like it is (TILII) to develop a week long festival, focused on the importance of friendship during Learning Disability Week and a global pandemic. Films, activities and entertainment were created to keep people with a learning disability connected, having lots of fun while locked down and unable to see people.

<https://arcuk.org.uk/northernireland/learning-disability-week-2020/>

Charter (Funded by the Scottish Government)

To update and promote the Charter for Involvement.

Peer Training 'Empowering people with a learning disability to keep Safe' (Funded by Belfast Health and Social Care Trust)

The Belfast Trust asked ARC to support Telling It Like It Is (TILII) to develop training to deliver to people with a learning disability in day centres. The training was to inform people how to keep safe. During lockdown TILII were able to develop their resource however closure of services meant they were not able to meet with their peers.

GIRFEC (Funded by the Scottish Government)

This project is for developing and trialing a national framework to improve the experiences of young disabled people who are making the transition to young adult life. This includes developing a digital application that will enable young people and their families to have access to the information they need, and will enable policy makers and commissioners to have access to the information they need to make better informed decisions.

Transitions (Funded by the Scottish Government and Esmée Fairbairn Foundation)

This project was to ensure that the Scottish Transitions forum influences practice and policy at a national level. Also to produce and launch the Principles of Good Transitions 3.

Provider Forums (Funded by the Scottish Government)

Help people with learning disability lead full and active lives and be at the heart of their local community, really shaping what happens.

Us Too (Funded by Comic Relief)

This project is to tackle ending violence (domestic abuse and sexual violence) against women with a learning disability. We will do this by holding awareness sessions, facilitated by a Peer Trainer (a woman with a learning disability who has lived experience), for other women with learning disabilities and the staff who support them to understand what domestic abuse and sexual violence is, identify when it is happening and know what to do about it. We will then work with local women's crisis centres and a national umbrella body to raise accessibility of their specialist services so that if a woman presents with a learning disability, they are able to meet their support needs.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

5. Restricted funds Continued

TILII Fermanagh (Telling It Like It Is) (Funded by the Western Health & Social Care Trust)

ARC NI supports a self-advocacy group in Fermanagh. TILII Fermanagh has over 20 people with a learning disability who are supported to complete a range of activities, including writing good news stories in their capacity as Roving Reporters, and delivering influencing presentations to support their messages being heard by a diverse range of stakeholders.

TILII Translates (Funded by the Belfast HSCT)

ARC NI supports Telling It Like It Is (TILII) to offer an Easy Read translation service. The Belfast HSCT also lend the support of Speech & Language Therapy to the project. Customers in 2020/21 include the Northern Ireland Public Ombudsman, the Department of Health and a Housing Association.

SOLD (Funded by the Scottish Government)

This project is to support and develop the Supporting Offenders with Learning Disabilities (SOLD) network, to form the National Criminal Justice Action Group as described in the 'Keys to Life' recommendation 46.

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

6. Staff Costs

	2021 £	2020 £
Staff costs:		
Wages & salaries	769,325	654,583
Pension costs	37,154	32,523
Social security cost	71,946	60,452
Totals	878,425	747,558
The average number of employees on a FTE basis. And the areas in which they work are as follows:		
	No.	No.
Charitable activities	16	13
Support Services	8	8
Average number of employees	24	21

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £0 for 6 Trustees (2020:(10) £4,843).

Staff pension contributions unpaid at the year end were £204 (2020: £242).

There are no staff with emoluments in excess of £60,000 (2020: None).

The total amount of employee benefits received by key management personnel is £201,648 (2020: £205,236). The charity considers its key management personnel to be the staff who comprise of the Country Directors and the Finance Director

7 Tangible Fixed Assets

	Office equipment £
Cost	
Balance as at 1 April 2020	35,318
Additions during the year	8,919
Disposals during the year	(2,150)
Balance at 31 March 2021	42,087
Depreciation	
Balance as at 1 April 2020	21,733
Disposals during year	(2,150)
Charge for the year	8,081
Balance as at 31 March 2021	27,664
Net book value 31 March 2021	14,423
Net book value 31 March 2020	13,585

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

8. Deferred income

<u>Course and Conference fees</u>	2021	2020
	£	£
Received in advance at the beginning of the year	289,497	326,497
Total fees received in the year	588,020	563,544
Statement of financial activities	(511,435)	(600,544)
Received in advance at the end of the year	366,082	289,497

9. Reconciliation of net movement in funds To net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	135,492	139,216
Depreciation charges	8,081	5,334
(Increase)/Decrease in debtors	(12,482)	32,887
Increase/(Decrease) in creditors	46,623	(43,782)
Investment income	(3,293)	(3,262)
Net cash used in operating activities	172,421	130,393

10 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	14,423	-	14,423
Current assets	966,253	139,288	1,105,541
Creditors due within 1 year	(485,352)	-	(485,352)
Net assets	495,324	139,288	634,612

11. Financial commitments

At 31 March 2021 the company had future minimum lease payments under non-cancellable leases as follows:

	2021	2020
	£	£
Within one year	44,139	44,139
1 – 5 years	31,259	69,555
	75,398	113,694

THE ASSOCIATION FOR REAL CHANGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

12. Related party transactions

The trustees of the company are associated with their employing organisations. By definition, these companies are all members of ARC.

These companies are invoiced for any training courses and other services as appropriate by ARC. All these transactions are on normal commercial terms and at arms length and all members (whether Trustees or not) are treated in the same way.

£212 was paid to Lynnette Linton for her services provided on the NIN project in 2020 before she became a Trustee.

13. Covid Related Income

<u>Breakdown of Unrestricted Income</u>	2021
	£
Membership Income	84,784
Total trading income received in the year	940,716
Investment Income	
<u>Covid funding</u>	3,293
Funding from CBC	10,000
Funding from Big Lottery	27,000
Funding from Esmee Fairbairn	29,931
Furlough Income	4,316
Total Unrestricted Income received	1,100,040

<u>Breakdown of Restricted Income</u>	
Grants Received	995,165
<u>Covid funding</u>	
Comic Relief	21,000
Total Restricted Income	1,016,165