

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.

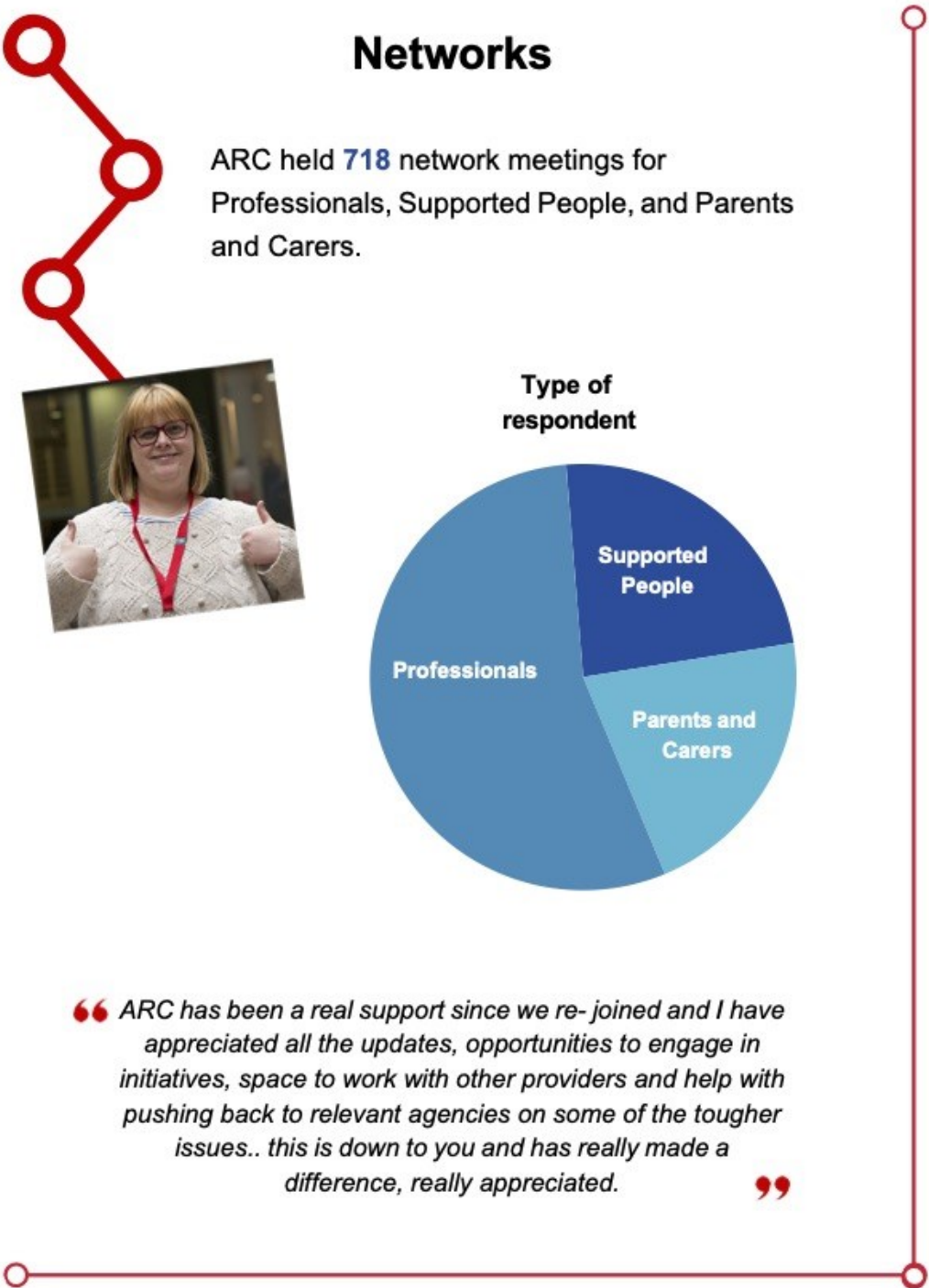


Our Work

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

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
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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
	<hr/>	<hr/>

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.

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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