

REGISTERED COMPANY NUMBER: SC226571 (Scotland)  
REGISTERED CHARITY NUMBER: SC032589

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2010  
FOR  
DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

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**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

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for the year ended 31 March 2010**

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**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2010**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC226571 (Scotland)

**Registered Charity number**

SC032589

**Registered office**

The Roundhouse  
Priory Campus  
Victoria Road  
Kirkcaldy  
Fife  
KY1 2QT

**Trustees**

John Sandie	Chairman	- appointed 26.10.09
Harry G Ferrier	Chairman	- resigned 26.10.09
Harry Ferrier	Vice Chairman	- appointed 26.10.09
John Sandie	Vice Chairman	- resigned 26.10.09
Philip Revie	Company Secretary	
Alex Haddow	Treasurer	
Yvonne Brannan	Vice Treasurer	
Gary Guichan	Director	
Kay Mayes	Minute Secretary	- resigned 21.5.09
Alan Smith	Member	
Roz Eals	Member	

**Company Secretary**

Philip Revie

**Independent Examiner**

Fraser H Kerr CA  
HW Berry  
Chartered Accountants  
41 High Street  
Kirkcaldy  
Fife  
KY1 1LL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its memorandum and articles of association.

## **DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2010**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

People may submit an application to join the Board at any time and from time to time, the board may specifically recruit to fill gaps in skills or knowledge. An induction pack is available and members "shadow" for a period of time as necessary.

The Board elect their own office bearers after the Annual General Meeting.

Succession training is in place, with the current Chairperson having served as Vice Chair for the year preceding that in which he was inducted into the role.

Further training is available as appropriate, for example, through CVS Fife - Effective Chairing; Representing Your Organisation.

##### **Organisational structure and decision making**

The charity is a company limited by guarantee and is also a registered charity.

The charity is organised so that the trustees meet regularly to manage its affairs. The charity meets monthly and has a series of sub-groups to tackle specific pieces of work: Finance and planning; personnel, customer care and policy and standards. Sub-groups have no authority to make decisions.

While the trustees have overall control of the charity's activities, the charity is run on a day to day basis by the coordinator, Jackie Morrison.

##### **Wider network**

The charity maintains a close working relationship with Fife Council which provides funding for its activities.

Disabled Persons Housing Service Fife is not part of a wider hierarchy, but is a member of the Scottish Accessible Housing Network, along with other Disabled Persons Housing Services in Scotland.

##### **Risk management**

The trustees at Disabled Persons Housing Service (Fife) actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with regular reviews of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks. This can be demonstrated by Board minutes and sub-groups minutes.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's object and principal activity continues to be that of the provision of **independent** housing information and advice in a focused service for disabled people across Fife to access the information, advice and assistance required to obtain solutions to their housing needs, enabling them to live more independently and to direct the course of their own lives.

A service level agreement is in place with the local authority which sets out the expected delivery targets which have all been met within the year's monitoring period.

Agreement with the Future Jobs Fund (Department of Work and Pensions) is to provide training and work experience for a young person under 24 whose wages and training costs are provided by Department of Work and Pensions. The agreement includes specific housing training. This has enabled Disabled Persons Housing Service (Fife) to increase capacity to deliver its service during this year.

##### **Significant activities**

Disabled Persons Housing Service (Fife) worked quickly to participate in the Department of Work and Pensions Future Funds Project which has supported the agency with administrative support thus increasing Disabled Persons Housing Service (Fife) capacity to respond to demand.

## **DISABLED PERSONS HOUSING SERVICE (FIFE) LIMITED**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2010**

#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

The charity would not be able to function without continued voluntary input from the trustees in their management capacity.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

In summary, for the year 2009/10 there was emphasis on continuing to deliver service, improving policies and procedures to apply for audit for National Standards accreditation and extend capacity by investigating administrative support opportunities.

Project work, customer figures and results are detailed in other parts of the annual report along with a report on project work expected in the year to come. Quarterly and annual monitoring meetings with our main core funder (Fife Council) express that Disabled Housing Service (Fife) has fulfilled all targets set for the year. Within this year Disabled Persons Housing Service (Fife) also passed level 3 (highest award) of Fife Rights Forum Quality Standards on provision of information and advice.

##### **Fundraising activities and income use**

Recommendations made on staffing levels and secondments to enable savings to tackle the deficit in main core funding will start early in 2010. If further income streams are not identified, these savings will assist maintenance of service for the period of the private sector project which is proposed to start in 2010 for a period of up to three years.

Additional funding possibilities beyond grant funders and in the private sector will be explored.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees manage the charity's funds in such a way as to ensure that it has a sufficient amount in order to meet various identified contingencies and foreseeable costs and considers it prudent to encompass within this policy amounts sufficient to cover potential redundancy costs.

The minimum level of reserves is £16,087.

Reserves in held in addition to this amount are held for payment of Home Point training and accreditation and training and development. Reserves are analysed at note 15.

##### **Investment policy and objectives**

It is the policy of the trustees that all funds which the charity may have available to invest are lodged in a bank deposit account bearing a higher rate of interest than is available in its bank current account. Ensuring the security and ready availability of such funds are the main determining factors in setting the policy. The trustees are satisfied that, for the period under review, the charity's management of such funds has been in compliance with the policy.

#### **FUTURE DEVELOPMENTS**

The Disabled Persons Housing Service (Fife) works closely with one of its main funders, Fife Council Housing Service to identify future project work. Work will increase from 2010 to 2013 with Disabled Persons Housing Service (Fife) assisting with private sector work to give disabled people in housing need more options.

Disabled Persons Housing Service (Fife) takes its commitment to service seriously and is to further explore private sector work during 2010 alongside social enterprise opportunities. This is in response, not only to the current economic climate related to third sector funding, but also in response to plans to diversify funding streams in order to continue to provide our independent service.

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2010**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Disabled Persons Housing Service (Fife) Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**ON BEHALF OF THE BOARD:**



Philip Revie - Trustee

Date: 26/10/10

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

I report on the accounts for the year ended 31 March 2010 set out on pages six to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Fraser H Kerr CA  
HW Berry  
Chartered Accountants  
41 High Street  
Kirkcaldy  
Fife  
KY1 1LL

Date: ..... 27<sup>th</sup> OCTOBER 2010

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2010**

		Unrestricted funds	Restricted funds	31.3.10 Total funds	31.3.09 Total funds as restated
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	62,778	-	62,778	61,868
Investment income	3	87	-	87	470
<b>Incoming resources from charitable activities</b>					
Fife Council future jobs fund		-	2,887	2,887	-
<b>Total incoming resources</b>		<u>62,865</u>	<u>2,887</u>	<u>65,752</u>	<u>62,338</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Assistance to the disabled to find suitable housing	4	62,033	-	62,033	60,331
Fife Council future jobs fund		-	2,432	2,432	-
<b>Governance costs</b>	7	<u>2,508</u>	<u>-</u>	<u>2,508</u>	<u>5,494</u>
<b>Total resources expended</b>		<u>64,541</u>	<u>2,432</u>	<u>66,973</u>	<u>65,825</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(1,676)	455	(1,221)	(3,487)
<b>RECONCILIATION OF FUNDS</b>					
As previously reported		20,666	-	20,666	27,303
Prior year adjustment	11	<u>3,150</u>	<u>-</u>	<u>3,150</u>	<u>-</u>
<b>As Restated</b>		<u>23,816</u>	<u>-</u>	<u>23,816</u>	<u>27,303</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,140</u></u>	<u><u>455</u></u>	<u><u>22,595</u></u>	<u><u>23,816</u></u>

The notes form part of these financial statements



**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**BALANCE SHEET**  
**At 31 March 2010**

		Unrestricted funds	Restricted funds	31.3.10 Total funds	31.3.09 Total funds as restated
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	383	-	383	505
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		1,929	-	1,929	433
Cash at bank and in hand		19,958	455	20,413	24,007
		<u>21,887</u>	<u>455</u>	<u>22,342</u>	<u>24,440</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(130)	-	(130)	(1,129)
<b>NET CURRENT ASSETS</b>		<u>21,757</u>	<u>455</u>	<u>22,212</u>	<u>23,311</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,140</u>	<u>455</u>	<u>22,595</u>	<u>23,816</u>
<b>NET ASSETS</b>		<u>22,140</u>	<u>455</u>	<u>22,595</u>	<u>23,816</u>
<b>FUNDS</b>	14				
Unrestricted funds				22,140	23,816
Restricted funds				455	-
<b>TOTAL FUNDS</b>				<u>22,595</u>	<u>23,816</u>

The notes form part of these financial statements

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**BALANCE SHEET - CONTINUED  
At 31 March 2010**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 26<sup>th</sup> October 2010 and were signed on its behalf by:



Alex Haddow - Trustee

The notes form part of these financial statements

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2010**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from provision of services are accounted for when earned.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

**Tangible fixed assets**

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

Fixtures and fittings	-15% on reducing balance
Computer equipment	-33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2010

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

**2. VOLUNTARY INCOME**

	31.3.10	31.3.09 as restated
	£	£
Donations	2,000	2,282
Grants	60,778	59,586
	<u>62,778</u>	<u>61,868</u>

Grants received, included in the above, are as follows:

	31.3.10	31.3.09 as restated
	£	£
Fife Council Housing	44,778	20,400
Fife Council Social Work	16,000	15,686
Scottish Executive	-	23,500
	<u>60,778</u>	<u>59,586</u>

**3. INVESTMENT INCOME**

	31.3.10	31.3.09 as restated
	£	£
Deposit account interest	87	470
	<u>87</u>	<u>470</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 5)	Support costs (See note 6)	Totals
	£	£	£
Assistance to the disabled to find suitable housing	33,556	28,477	62,033
Fife Council future jobs fund	2,432	-	2,432
	<u>35,988</u>	<u>28,477</u>	<u>64,465</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2010

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.10	31.3.09 as restated
	£	£
Staff costs	33,520	30,051
Travel expenses	1,857	2,082
Training	611	902
	<u>35,988</u>	<u>33,035</u>

**6. SUPPORT COSTS**

	Management and administration £	Premises £	Telephone, postage and stationery £	Totals £
Assistance to the disabled to find suitable housing	<u>20,846</u>	<u>5,619</u>	<u>2,012</u>	<u>28,477</u>

Support costs, included in the above, are as follows:

	31.3.10 Assistance to the disabled to find suitable housing £	31.3.09 Total activities as restated £
Wages	17,694	17,132
Social security	1,721	1,676
Pensions	767	998
Sundries	664	364
Rent	5,000	3,309
Insurance	497	87
Depreciation	122	515
Telephone	352	753
Postage and stationery	1,660	2,462
	<u>28,477</u>	<u>27,296</u>

**7. GOVERNANCE COSTS**

	31.3.10	31.3.09 as restated
	£	£
Accountancy	1,938	1,824
Legal and professional fees	150	3,235
Subscriptions	420	435
	<u>2,508</u>	<u>5,494</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2010**

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.10	31.3.09 as restated
	£	£
Depreciation - owned assets	<u>122</u>	<u>515</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2010 nor for the year ended 31 March 2009.

**Trustees' Expenses**

Travel expenses were paid to trustees during the year as follows:

	2010	2009
	£	£
Phillip Revie	<u>160</u>	<u>101</u>

**10. STAFF COSTS**

	31.3.10	31.3.09 as restated
	£	£
Wages and salaries	47,696	43,652
Social security costs	4,472	4,209
Other pension costs	1,534	1,996
	<u>53,702</u>	<u>49,857</u>

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

	31.3.10	31.3.09
Administration	1	1
Direct Charitable	1	1
	<u>2</u>	<u>2</u>

**11. PRIOR YEAR ADJUSTMENT**

In previous years redundancy costs were provided for under provisions for liabilities. The liability to pay redundancy costs is unlikely to occur until such time as the charity is wound up. The provision has therefore been transferred to reserves.

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2010

**12. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2009 and 31 March 2010	<u>3,032</u>
<b>DEPRECIATION</b>	
At 1 April 2009	2,527
Charge for year	<u>122</u>
At 31 March 2010	<u>2,649</u>
<b>NET BOOK VALUE</b>	
At 31 March 2010	<u>383</u>
At 31 March 2009	<u>505</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.10	31.3.09 as restated
	£	£
Other creditors	<u>130</u>	<u>1,129</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.09 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.10 £
<b>Unrestricted funds</b>					
General fund	20,666	3,150	(5,251)	3,575	22,140
Designated fund: Home Point training and accreditation	-	-	2,800	(2,800)	-
Designated fund: Training and development	-	-	775	(775)	-
	<u>20,666</u>	<u>3,150</u>	<u>(1,676)</u>	<u>-</u>	<u>22,140</u>
<b>Restricted funds</b>					
Fife Council Future Jobs Fund	-	-	455	-	455
	<u>20,666</u>	<u>3,150</u>	<u>(1,221)</u>	<u>-</u>	<u>22,595</u>
<b>TOTAL FUNDS</b>	<u>20,666</u>	<u>3,150</u>	<u>(1,221)</u>	<u>-</u>	<u>22,595</u>

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2010

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,290	(64,541)	(5,251)
Designated fund: Home Point training and accreditation	2,800	-	2,800
Designated fund: Training and development	775	-	775
	<u>62,865</u>	<u>(64,541)</u>	<u>(1,676)</u>
<b>Restricted funds</b>			
Fife Council Future Jobs Fund	2,887	(2,432)	455
	<u>65,752</u>	<u>(66,973)</u>	<u>(1,221)</u>

**15. SUMMARY OF RESERVES**

	£
Contingency to cover winding up costs and unexpected expenditure	16,087
Balance of Homepoint	2,800
(Audit, accreditation, training fee and upgrade of database software as necessary)	
Funds designated for training and development	775
Future jobs fund - provision and training for a person under 24 years of age	455
Outstanding bills and surplus to be carried over to training as donated by Martin Connell Trust and St Regulus Halls students.	2,478
	<u>22,595</u>



**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2010**

	31.3.10 £	31.3.09 as restated £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	2,000	2,282
Grants	60,778	59,586
	<hr/> 62,778	<hr/> 61,868
<b>Investment income</b>		
Deposit account interest	87	470
<b>Incoming resources from charitable activities</b>		
Fife Council future jobs fund	2,887	-
	<hr/> 65,752	<hr/> 62,338
<b>Total incoming resources</b>		
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	30,002	26,520
Social security	2,751	2,533
Pensions	767	998
Travel expenses	1,857	2,082
Training	611	902
	<hr/> 35,988	<hr/> 33,035
<b>Governance costs</b>		
Accountancy	1,938	1,824
Legal and professional fees	150	3,235
Subscriptions	420	435
	<hr/> 2,508	<hr/> 5,494
<b>Support costs</b>		
<b>Management and administration</b>		
Wages	17,694	17,132
Social security	1,721	1,676
Pensions	767	998
Sundries	664	364
	<hr/> 20,846	<hr/> 20,170

This page does not form part of the statutory financial statements

**DISABLED PERSONS HOUSING SERVICE (FIFE)  
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2010**

	31.3.10	31.3.09 as restated
	£	£
<b>Premises</b>		
Rent	5,000	3,309
Insurance	497	87
Depreciation	122	515
	<u>5,619</u>	<u>3,911</u>
<b>Telephone, postage and stationery</b>		
Telephone	352	753
Postage and stationery	1,660	2,462
	<u>2,012</u>	<u>3,215</u>
<b>Total resources expended</b>	<u>66,973</u>	<u>65,825</u>
<b>Net expenditure</b>	<u>(1,221)</u>	<u>(3,487)</u>

This page does not form part of the statutory financial statements