

REGISTERED COMPANY NUMBER: SC358414 (Scotland)
REGISTERED CHARITY NUMBER: SC042000

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2020
for
In Control Scotland

In Control Scotland

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for the Year Ended 31 March 2020

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In Control Scotland

Report of the Trustees
for the Year Ended 31 March 2020

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are:

- to provide support to people who, by reason of disability, age, ill health or some similar cause, have need of additional support;
- to enable people who need additional support to lead an ordinary life, and;
- to advance the education of the public in relation to the needs of people who need additional support.

Public benefit

The charity meets the definition of a public benefit entity under FRS 102.

Grantmaking

Grantmaking is undertaken at the discretion of the Trustees in keeping with the objectives of the charity.

In Control Scotland

Report of the Trustees for the Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our activities during the financial year 2019/2020 were on track to be carried out and delivered as planned. However, in March 2020 things changed significantly with the first restrictions and cancellation of activity caused by the Covid 19 pandemic.

During the year the following objectives were achieved:

In Control Scotland delivered much of the agreed activity and outputs of work funded by the Scottish Government. In particular in delivering training, leadership and development programmes, several strands of work focussed on improving the implementation of self-directed support and the experience of families and individuals directing their own support in Scotland.

During this period, we completed one of the Partners in Policymaking leadership and development programmes for parents of disabled children and disabled adults in June 2019. We have organised, planned and began to deliver the next programme from the autumn of 2019 through to March 2020. A new development/training programme for practitioners and individuals and families learning and sharing together over six months, called 'Working Together for Change' has also begun.

The remainder of Scottish Government funded work involved promoting and supporting the implementation of self-directed support for children, young people and families; promoting and sharing practice about using Option 2 of self-directed support and developing practice and resources about the equitable allocation of social care resources. This work involved general training and workshops for practitioners coming together from across Scotland, as well as specific training and support in several local authority areas.

Additional training, consultancy and support was, as in previous years, commissioned and provided by several Health and Social Care Partnership areas, and other third sector organisations. One of the larger projects during the year, was to support South Ayrshire Health and Social Care Partnership to begin developing a new system and practice for resource allocation in the area.

In 2019- 2020, we also continued to deliver support to two Life Changes Trust funded projects. The first was the 'Rights and Equalities' project which facilitates opportunities for care experienced young people with additional learning and/or physical disabilities. The second involved the evaluation of a small award/grant scheme for people with dementia and their carers.

During the year, In Control Scotland also continued to work on an Erasmus+ transnational project (Skills project) with several partners from different European countries developing and promoting resources, training and knowledge about self-directed support on a pan European level.

On a Scotland wide basis, In Control Scotland continued to contribute to national policy and practice developments, in particular, policy and practice developments related to the implementation of the Social Care (Self-Directed Support) Scotland Act 2013 and related policy and practice about adult social care.

Alliances with other groups promoting self-directed support and developing understanding about people being in control and getting the right support were maintained or strengthened during the year. This included partnership work with others, in this year in particular, in establishing a new partnership called the 'SDS Collective' to promote good practice. Other partnership work involved jointly planning, organising and delivering events with others, for example in delivering activity related to the 'Stay Up Late' campaign.

FINANCIAL REVIEW

Financial position

The financial statements show the overall position of the charity at the year end, together with the income and expenditure for the year. The financial statements show total incoming resources of £256,049 (2019 - £262,166) and resources expended of £229,917 (2019 - £273,881), with a surplus of £26,132 (2019 - deficit of £11,715) being generated. The surplus of £26,132 relates: a surplus of £11,669 (2019 - deficit of £31,089) in the unrestricted general fund, with an overall surplus in restricted funds of £14,463 (2019 - surplus of £19,374).

In Control Scotland

Report of the Trustees
for the Year Ended 31 March 2020

FINANCIAL REVIEW

Principal funding sources

The principle funding source of the charity has been grants awarded by several different agencies. This continues to be the case for the forthcoming year.

Investment policy and objectives

The Memorandum and Articles of Association confer no investment powers on the Trustees and the charity holds no such assets.

Reserves policy

The aim of the charity is to operate under a break-even position after accounting for an appropriate share of support and administration costs incurred. The Trustees believe that the charity should hold financial reserves to ensure the charity can continue to operate and meet the needs of the beneficiaries. The Trustees therefore consider that it is prudent to set aside an amount equivalent to three months operating expenditure. The present level of reserves are as shown on the balance sheet.

In Control Scotland

Report of the Trustees for the Year Ended 31 March 2020

FUTURE PLANS

The mission of In Control Scotland is: 'The transformation of social care into a system of self-directed support so that people have more control over their support and their lives and they are able to fulfil their roles as citizens'.

In Control Scotland will remain a values-based organisation, committed to the principle of enabling people who access support services to have greater control over their lives and our work will be informed and directed by our understanding of the lived experience of disabled people and their families. We will continue to advocate for a cultural change and a shift in power to the way that support and services are organised, so that individuals and families have increased choice, control and flexibility in their supports and are able to use all the resources available to them in a way that is most useful to them.

The principal activities for the year 2020/2021 will be:

- To further the leadership and development programmes, specifically another 'Partners in Policymaking' leadership development programme for parents of disabled children and disabled adults; a 'Working Together for Change' programme for practitioners and individuals and families; and to secure further funding to deliver this programme in future years;
- To deliver on other Scottish Government funded project work, including work putting option 2 into practice; sharing practice and finding solutions in children's services; developing and promoting resource allocation principles and practice; and support to individuals at risk of, or placed in, institutional settings away from their home area
- To deliver on other projects already agreed, including work with the Life Changes Trust on the 'Rights and Equalities' project and the pan European Erasmus + 'Skills' project;
- To actively seek additional opportunities for future funding to sustain our work and to increase the variety of sources of income, including income from other grants and from training/consultancy work;
- To support people and organisations to develop their practice, resources, knowledge and capacity to respond to the self-directed support agenda. We will also continue to encourage innovation and work in new areas of practice;
- To disseminate and share emerging practice and learning about self-directed support and personalisation, using our website, social media and written documents. This will also include sharing stories, including films that illustrate learning and what works in self-directed support from a range of perspectives;
- To strengthen our contribution to and influence on relevant national policy and practice developments and in particular work co-operatively with others to support the effective implementation of self-directed support; and
- To maintain, develop and strengthen strategic alliances and partnerships where appropriate and mutually beneficial

Overall, we will also continue to build In Control Scotland as an effective, efficient, open and accountable organisation which responds to and takes account of the lived experiences of disabled people and their families.

This work will continue to be funded from Scottish Government grant funds, other grant income such as from the Life Changes Trust or other Trusts, and income from work specifically commissioned from us. In this year, we will also work to broaden the variety of sources of funding we can successfully access to achieve our aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

In Control Scotland is a company limited by Guarantee, incorporated on 21 April 2009 and registered as a charity on 6 January 2011. The charity was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In Control Scotland

Report of the Trustees for the Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also the charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Directors.

Directors were originally equally drawn from SCLD and ALTRUM, the two organisations that founded the company. Subsequently, Directors seek new members with relevant and appropriate skills. It is a principle of In Control Scotland to include individuals that use services and carers on the Board. Potential Directors are invited to meet the current members of the board. Under the requirements of the Memorandum and Articles of Association, Trustees are elected to serve initially for a period of one year after which they must be re-elected at the next Annual General Meeting. Subsequently, Trustees are able to serve for a three year term, which may be further renewed.

Organisational structure

The charity is run by the Trustees which usually meet on a quarterly basis to review developments and review policy. At these meetings, the trustees agree a broad strategy and areas of activity for the charity, including reserves, risk management policies and performance. Decisions taken at the meeting are delegated to staff and associates.

Key management remuneration

The Board of Trustees do not consider any specific individuals to have responsibility as key management.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The main risks faced include; the continued uncertainty around funding streams and lack of viable alternatives, and reputational risk of not delivering on expected projects. Trustees are satisfied that systems and procedures are in place to mitigate the exposure to the major risks. Risk assessments are made on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC358414 (Scotland)

Registered Charity number

SC042000

Registered office

Pavilion 5A
Moorpark Court
25 Dava Street
Govan
Glasgow
G51 2JA

Trustees

C A Bruce
P J Richmond
J D Dalrymple
D Kelly
S S Laharr (resigned 12.3.20)
N E Lynoe-Butler
G A Magowan
E M McTaggart
A L Milroy
J Murray (resigned 8.10.19)
D Farrel (appointed 20.1.20)

Company Secretary

K Etherington

In Control Scotland

Report of the Trustees
for the Year Ended 31 March 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alastair Stewart BA (Hons) CA
Chartered Accountant
Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of In Control Scotland 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 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 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.

Independent Examiner

Independent Examiner, Alastair Stewart BA(Hons) CA, of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 10 March 2021 and signed on its behalf by:

K Etherington - Secretary

**Independent Examiner's Report to the Trustees of
In Control Scotland**

I report on the accounts for the year ended 31 March 2020 set out on pages eight to twenty one.

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.

Alastair Stewart BA (Hons) CA
Chartered Accountant
Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

10 March 2021

In Control Scotland

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,695	216,039	231,734	237,088
Charitable activities					
Charitable activities		23,518	-	23,518	24,370
Investment income	3	87	-	87	90
Other income		487	223	710	618
Total		<u>39,787</u>	<u>216,262</u>	<u>256,049</u>	<u>262,166</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		28,118	201,799	229,917	273,881
NET INCOME/(EXPENDITURE)		<u>11,669</u>	<u>14,463</u>	<u>26,132</u>	<u>(11,715)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>6,719</u>	<u>25,085</u>	<u>31,804</u>	<u>43,519</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,388</u></u>	<u><u>39,548</u></u>	<u><u>57,936</u></u>	<u><u>31,804</u></u>

The notes form part of these financial statements

In Control Scotland

Balance Sheet
31 March 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	272	-	272	409
CURRENT ASSETS					
Debtors	13	24,767	3,300	28,067	7,999
Cash at bank and in hand		514	37,155	37,669	28,174
		<u>25,281</u>	<u>40,455</u>	<u>65,736</u>	<u>36,173</u>
CREDITORS					
Amounts falling due within one year	14	(7,165)	(907)	(8,072)	(4,778)
		<u>18,116</u>	<u>39,548</u>	<u>57,664</u>	<u>31,395</u>
NET CURRENT ASSETS					
		<u>18,116</u>	<u>39,548</u>	<u>57,664</u>	<u>31,395</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,388</u>	<u>39,548</u>	<u>57,936</u>	<u>31,804</u>
NET ASSETS		<u>18,388</u>	<u>39,548</u>	<u>57,936</u>	<u>31,804</u>
FUNDS	15				
Unrestricted funds				18,388	6,719
Restricted funds				39,548	25,085
TOTAL FUNDS				<u>57,936</u>	<u>31,804</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2021 and were signed on its behalf by:

G A Magowan - Trustee

The notes form part of these financial statements

In Control Scotland

Notes to the Financial Statements for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The financial statements are presented in pound sterling (£) which is the functional currency of the company.

Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue, and the Trustees believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Income

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

Donations and legacies consists of donations, grants and legacies. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliability and the income is not deferred. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received from the sale of goods and services offered as part of the charitable activities of the charity.

Investment income is included when receipt is probable and the amount can be measured reliably.

Other income consists of income received from contributions towards charity expenses which are outwith donations, legacies, charitable activities and other trading activities.

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

In Control Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Expenditure

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value (after impairment losses) of each asset over its estimated useful life or if held under a finance lease, over the lease term, whichever is the shorter.

Computer Equipment - 25% on cost

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to capitalise all relevant expenditure greater than £500.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the in furtherance of the general objectives of the charity.

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.

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Financial instruments

The company has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors, and creditors.

Cash and cash equivalents comprise cash at bank and on hand and bank overdrafts. A bank overdraft would be shown within current liabilities.

Other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

In Control Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.

Employment benefits including holiday pay

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Provisions for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Grants	229,029	234,673
Subscriptions	2,705	2,415
	<u>231,734</u>	<u>237,088</u>

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

	2020	2019
	£	£
Life Changes Trust	-	4,500
Scottish Government	170,500	192,357
Erasmus+ Programme	13,271	12,772
Life Changes Trust - R & E	32,268	25,044
Other small grants	12,990	-
	<u>229,029</u>	<u>234,673</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>87</u>	<u>90</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 7) £	Totals £
Charitable activities	193,145	36,772	229,917

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	75,710	102,743
Travel	915	77
Equipment	2,360	30
Room hire & catering	56,438	49,526
Project expenses	57,722	77,624
	<u>193,145</u>	<u>230,000</u>

6. GRANTS PAYABLE

	2020 £	2019 £
Charitable activities	-	600

The total grants paid to institutions during the year was as follows:

	2020 £	2019 £
Small grants awarded	-	600

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	34,222	2,550	36,772

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

Management

	2020 Charitable activities £	2019 Total activities £
Insurance	923	909
Telephone	298	841
Advertising	919	810
Sundries	390	1,115
Management fees	7,654	-
Travel & Subsistence	22,582	23,965
Computer expenses	427	1,137
Subscriptions	384	3,205
Room hire & catering	-	120
Carried forward	<u>33,577</u>	<u>32,102</u>

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

7. SUPPORT COSTS - continued

Management - continued

	2020 Charitable activities £	2019 Total activities £
Brought forward	33,577	32,102
Bank charges	228	77
Consultancy expenses	280	8,200
Depreciation of tangible and heritage assets	137	137
	<u>34,222</u>	<u>40,516</u>

Governance costs

	2020 Charitable activities £	2019 Total activities £
Examination fees	1,800	1,800
Book-keeping and accounts	750	-
Other expenses	-	965
	<u>2,550</u>	<u>2,765</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	<u>137</u>	<u>137</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	69,706	94,780
Social security costs	3,414	4,915
Other pension costs	2,590	3,048
	75,710	102,743
	75,710	102,743

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

	2020	2019
Admin	4	5
	4	5
	4	5

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,415	234,673	237,088
Charitable activities			
Charitable activities	19,069	5,301	24,370
Investment income	90	-	90
Other income	3	615	618
	21,577	240,589	262,166
Total	21,577	240,589	262,166
 EXPENDITURE ON			
Charitable activities			
Charitable activities	50,831	223,050	273,881
	(29,254)	17,539	(11,715)
NET INCOME/(EXPENDITURE)	(29,254)	17,539	(11,715)
 RECONCILIATION OF FUNDS			
Total funds brought forward	35,974	7,545	43,519
	6,720	25,084	31,804
TOTAL FUNDS CARRIED FORWARD	6,720	25,084	31,804

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

12. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 April 2019 and 31 March 2020

546

DEPRECIATION

At 1 April 2019

137

Charge for year

137

At 31 March 2020

274

NET BOOK VALUE

At 31 March 2020

272

At 31 March 2019

409

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020

2019

£

£

Other debtors

10,052

7,118

Prepayments

18,015

881

28,067

7,999

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020

2019

£

£

Trade creditors

4,163

1,031

Social security and other taxes

1,675

1,822

Accruals and deferred income

2,234

1,925

8,072

4,778

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	6,719	11,669	18,388
Restricted funds			
Partners in Policymaking (SG) Fund			
	17,647	(17,492)	155
Individual Service (SG) Fund	-	5,113	5,113
Erasmus+ Skills Project Fund	-	3,259	3,259
Children's Project (SG) Fund	-	116	116
Rights & Equalities (LCT) Fund	7,438	12,585	20,023
Working Together fo Change	-	7,754	7,754
Resource Allocation	-	3,128	3,128
	<u>25,085</u>	<u>14,463</u>	<u>39,548</u>
TOTAL FUNDS	<u><u>31,804</u></u>	<u><u>26,132</u></u>	<u><u>57,936</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,787	(28,118)	11,669
Restricted funds			
Partners in Policymaking (SG) Fund			
	52,462	(69,954)	(17,492)
Individual Service (SG) Fund	27,539	(22,426)	5,113
Erasmus+ Skills Project Fund	13,273	(10,014)	3,259
Children's Project (SG) Fund	37,260	(37,144)	116
Rights & Equalities (LCT) Fund	32,268	(19,683)	12,585
Working Together fo Change	42,120	(34,366)	7,754
Resource Allocation	11,340	(8,212)	3,128
	<u>216,262</u>	<u>(201,799)</u>	<u>14,463</u>
TOTAL FUNDS	<u><u>256,049</u></u>	<u><u>(229,917)</u></u>	<u><u>26,132</u></u>

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	35,974	(29,255)	6,719
Restricted funds			
Partners in Policymaking (SG) Fund			
	551	17,096	17,647
Individual Service (SG) Fund	3,595	(3,595)	-
Erasmus+ Skills Project Fund	3,399	(3,399)	-
Rights & Equalities (LCT) Fund	-	7,438	7,438
	<u>7,545</u>	<u>17,540</u>	<u>25,085</u>
TOTAL FUNDS	<u><u>43,519</u></u>	<u><u>(11,715)</u></u>	<u><u>31,804</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,577	(50,832)	(29,255)
Restricted funds			
Partners in Policymaking (SG) Fund			
	104,952	(87,856)	17,096
Individual Service (SG) Fund	24,950	(28,545)	(3,595)
Erasmus+ Skills Project Fund	15,178	(18,577)	(3,399)
Children's Project (SG) Fund	23,011	(23,011)	-
Community Facilitators Project (SG) Fund			
	29,881	(29,881)	-
Rights & Equalities (LCT) Fund	25,044	(17,606)	7,438
Self-Directed Support Project Fund	13,073	(13,073)	-
Life Changes Trust - Dementia Project Fund			
	4,500	(4,500)	-
	<u>240,589</u>	<u>(223,049)</u>	<u>17,540</u>
TOTAL FUNDS	<u><u>262,166</u></u>	<u><u>(273,881)</u></u>	<u><u>(11,715)</u></u>

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	35,974	(17,586)	18,388
Restricted funds			
Partners in Policymaking (SG) Fund	551	(396)	155
Individual Service (SG) Fund	3,595	1,518	5,113
Erasmus+ Skills Project Fund	3,399	(140)	3,259
Children's Project (SG) Fund	-	116	116
Rights & Equalities (LCT) Fund	-	20,023	20,023
Working Together fo Change	-	7,754	7,754
Resource Allocation	-	3,128	3,128
	<u>7,545</u>	<u>32,003</u>	<u>39,548</u>
TOTAL FUNDS	<u><u>43,519</u></u>	<u><u>14,417</u></u>	<u><u>57,936</u></u>

In Control Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,364	(78,950)	(17,586)
Restricted funds			
Partners in Policymaking (SG) Fund			
	157,414	(157,810)	(396)
Individual Service (SG) Fund	52,489	(50,971)	1,518
Erasmus+ Skills Project Fund	28,451	(28,591)	(140)
Children's Project (SG) Fund	60,271	(60,155)	116
Community Facilitators Project (SG) Fund			
	29,881	(29,881)	-
Rights & Equalities (LCT) Fund	57,312	(37,289)	20,023
Self-Directed Support Project Fund	13,073	(13,073)	-
Life Changes Trust - Dementia Project Fund			
	4,500	(4,500)	-
Working Together fo Change	42,120	(34,366)	7,754
Resource Allocation	11,340	(8,212)	3,128
	<hr/>	<hr/>	<hr/>
	456,851	(424,848)	32,003
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>518,215</u>	<u>(503,798)</u>	<u>14,417</u>

Unrestricted fund

General fund - To receive the normal income and pay the normal running expenses of the charity.

Restricted funds

Scottish Government (SG) funds: partners In Policymaking; Individual Service Fund; Children's Project Fund; Community Facilitators Project Fund, Working Together for Change and Resource Allocation. - To receive the income and finance the expenditure for projects funded by the Scottish Government: to deliver the Partners in Policymaking family and individual leadership programme, to promote innovation and build capacity in the implementation and practice of self-directed support, through projects.

Erasmus+ Skills fund - To receive the income and finance the expenditure of the Skills project - an Erasmus+ funded project working with four other partners to develop skills and resources around self-directed support across Europe.

Rights & Equalities (LCT) fund - To receive the income and finance the expenditure of the rights & equalities project targeting care experienced young people with disabilities to make positive choices and exercise control in their lives through developing skills, knowledge, understanding and abilities.

Awards for All Fund - To receive the income and finance the training for the Partners in Policymaking programme and to enhance the connections between the graduates of the programme.

In Control Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

16. CONTINGENT LIABILITIES

A contingent liability exists whereby the charity shall not dispose of any assets, without prior written consent of the Scottish Ministers, funded in part or in whole, with grant funds within five years of the asset being acquired. During that period the Scottish Ministers shall be entitled to the proceeds of disposal (or the relevant proportion of the proceeds based on the percentage of grant funding used in connection with the acquisition of the asset against the whole proceeds. The Scottish Ministers shall also be entitled to the relevant proportion of any proceeds resulting from any provision included as a condition of sale. Recovery by the Scottish Ministers shall not be required where the value of the asset is less than £1,000 at the time of disposal.

17. RELATED PARTY DISCLOSURES

During the year services worth £1,331 were provided by Your Options Understood (Y.O.U). Dr D Farrel is the director of this company. Similarly, services were provided by Radical Vision at a total of £9,513 of which Mr J Dalrymple is a director. Both individuals are Trustees of the Charity.

There were no related party transactions for the year ended 31 March 2019.

Trustees' donations

During the year, the aggregate amount of donations made by Trustees were £nil (2019 - £nil).

In Control Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	229,029	234,673
Subscriptions	2,705	2,415
	<hr/>	<hr/>
	231,734	237,088
Investment income		
Deposit account interest	87	90
Charitable activities		
Events and conferencing	23,518	24,370
Other income		
Other income	710	618
	<hr/>	<hr/>
Total incoming resources	256,049	262,166
 EXPENDITURE		
Charitable activities		
Wages	69,706	94,780
Social security	3,414	4,915
Pensions	2,590	3,048
Travel	915	77
Equipment	2,360	30
Room hire & catering	56,438	49,526
Project expenses	57,722	77,624
Grants to institutions	-	600
	<hr/>	<hr/>
	193,145	230,600
Support costs		
Management		
Insurance	923	909
Telephone	298	841
Advertising	919	810
Sundries	390	1,115
Management fees	7,654	-
Travel & Subsistence	22,582	23,965
Computer expenses	427	1,137
Subscriptions	384	3,205
Room hire & catering	-	120
Bank charges	228	77
Consultancy expenses	280	8,200
Computer equipment	137	137
	<hr/>	<hr/>
	34,222	40,516

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In Control Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2020

	2020 £	2019 £
Management		
Governance costs		
Examination fees	1,800	1,800
Book-keeping and accounts	750	-
Other expenses	-	965
	<u>2,550</u>	<u>2,765</u>
Total resources expended	<u>229,917</u>	<u>273,881</u>
Net income/(expenditure)	<u>26,132</u>	<u>(11,715)</u>

This page does not form part of the statutory financial statements