

# Scottish Flood Forum

Trustees' Report and Financial Statements  
for the year ended 31 March 2019

Scottish Charity number SC043783

Scottish Flood Forum  
Financial Statements  
for the year ended 31 March 2019

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## Report of the Trustees

The trustees of the Scottish Flood Forum (“the charity”) are pleased to present their report together with the financial statements for the year ended 31 March 2019. The financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 (FRS102)(effective 1 January 2015) and its Constitution.

### OBJECTIVES AND ACTIVITIES

The object of the charity, as set out in its Constitution, is to improve understanding and to raise awareness of the risks and consequences of flooding to communities throughout Scotland and to facilitate effective support to them after a flood. It is established for charitable purpose only and in particular, the objects are:

1. the advancement of education;
2. the advancement of health;
3. the advancement of community development; and
4. the advancement of environmental protection or improvement.

The charity’s prime function is the provision of flood information, education and raising awareness amongst individuals and communities at risk of being flooded. It also liaises with the statutory agencies charged with managing flood risk.

The key activities undertaken in order to achieve the above are:

- Support the development and training of Community Flood Resilience Groups.
- In liaison with the local authority, provide support to communities affected by flooding through, among other things:
  - Setting up and manning recovery surgeries;
  - offering advice and support on, among other things:-
  - insurance issues; builders; and drying out a property;
  - advice on debt issues;
  - providing a reassuring presence throughout the recovery process.
- Provide mediation support between individuals and responsible authorities.
- Maintain a clear, informative website and documents providing advice before, during and after flooding.
- Provide advice, information and support on measures that can be installed to protect properties from flooding and to enhance their resilience to flooding.

These activities provide public benefit by enabling communities which have suffered flooding to recover more quickly by providing consistent, long term support in the flooded community; and by increasing the resilience of individuals and communities at risk of flooding, enabling them to support one another before, during and after a flood event.

## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

Although the financial year as a whole, was relatively benign with respect to extensive flooding, the services of the Scottish Flood Forum (SFF) were required throughout the year to support flooding in localised, but badly affected, areas. During the year the SFF provided on-the-ground support to communities in Bearsden and Bishopbriggs affected by flooding caused by heavy thunderstorms well beyond the capacity of the local sewerage system. In the same year, Bearsden community were also affected by flooding from a burst water main. SFF continues to work closely with the community and has built an effective partnership with the East Dunbartonshire Council and Scottish Water to support residents on their road to recovery including providing property level protection assessments.

Households and businesses in a number of other communities were also affected by local flood events throughout the year including Newton Stewart, Dumfries, Perth, Lochwinnoch, Stirling, Crieff and the Isle of Bute, all of which received flood recovery support from the SFF. Ongoing help, advice, and assistance was also provided to householders in previously flooded communities and who are still dealing with the stress of the long-term recovery process.

A number of new (six) community flood resilience groups have been developed through the year, two of these in the recently flooded communities of Bearsden and Bishopbriggs.

In addition, the SFF worked with a number of local authorities (including Clackmannanshire, Stirling, Falkirk and Fife Councils) to promote the development of community flood resilience groups in areas that are at flood risk and have recently experienced flooding. These groups act as a focal point for the community by facilitating support and advice on how to lessen the impacts of future flooding and how to better liaise and support individuals during emergency events, thus lessening the potential adverse physical and emotional impacts on communities and individuals. The SFF worked in these communities to raise awareness of the risk and of the measures that could be put in place to protect homes and communities. It also continued to support some 28 existing community flood resilience groups. Support ranged from basic engagement, and early-stage development through to developing and trialing community resilience plans, assisting in the preparation of funding bids for equipment and considering how best to engage with the local authority.

The SFF supported the Scottish Environment Protection Agency ('SEPA') in promoting its new/relaunched Flood Warning Schemes in Orkney, Elgin and Forres by attending SEPA-led drop-in sessions to give advice on what action a householder could take to prepare for flooding in the event of a warning. It also attended a number of flood protection and flood study consultation events including those run by Perth and Kinross Council, East Lothian Council and Aberdeenshire Council.

Two SFF peer-to-peer networking events were also held, enabling a number of flood resilience groups to meet together and learn from each other's experience and to hear from other organisations including SEPA, planning specialists and others. In the final quarter of the year, the SFF, in partnership with FloodRe held three additional [community events](#) focusing on sharing experience of insurance and agreeing what still needed to be done to build resilient communities. These events resulted in engagement with new individuals and groups and built strong links with FloodRe which will facilitate future partnership working. A community focused quarterly newsletter is circulated to over 1500 recipients.

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## Report of the Trustees (continued)

The SFF successfully completed a pilot project, with partners, using a user friendly, affordable, low-tech early flood alerting tool, enabling communities to be aware of rising water levels and thereby to plan and take resilience actions. Grant funding from Scottish & Southern Energy Resilient Communities Fund was successfully gained for a follow-on project covering support and equipment for a further two communities in Fintry and Blair Atholl

Where requested, individual properties in flood risk areas were surveyed to identify what protection measures could be installed to lessen the ingress of flood water, and advice and support given; property level protection ('plp') measures were exhibited to communities at a number of events throughout the year.

Small updates were made to the SFF website to enable better promotion of news items and events via other social media channels and new pages developed to ensure our full range of services are represented and easily accessible. Direct support to individuals and organisations was also provided through responses to individual enquiries made through the SFF information line or by email.

Additional funding was gained from the Scottish Government to provide the secretariat and co-ordination of a new partnership – the Property Flood Resilient Delivery Group aimed at improving the flood resilience of Scotland's properties. The coordinator was recruited during the year, and an Action Plan will be created for the group early in the new financial year.

The SFF also:- supported the National Centre for Resilience by sitting on their executive steering group; became a named depute for the Voluntary Sector advisor to the Scottish Resilient Partnership (SRP) sub-group on EU-exit; continued to sit on the steering groups of a research study looking at the long term emotional impact of flooding, a research study looking at community attitudes to natural flood management and a CIRIA project establishing a Code of Practice for property flood resilience; spoke at a number of events, including chairing a workshop at the Resilient Communities conference and convening a session on community engagement at the national flooding conference; and participated in meetings with, and groups established by, among others, the Scottish Government, SEPA and local authorities.

Number of new community flood resilience groups initiated	6
Number of existing community flood resilience groups actively supported	28
Number of individual property level protection surveys completed	1476
Property Level Protection exhibitions	77
Number of Recovery surgeries held	53
Number of SFF newsletters circulated	3
Number of enquiries received and actioned via SFF inquiry line or website	2047

### FINANCIAL REVIEW

The charity generated a surplus for the year of £40,470 (2018 £3,619) and held total reserves amounting to £99,655 at the year end. This figure compares with a 2018 figure of £59,185. Current reserves include funds totalling £15,765 for specific projects along with designated funds of £12,325 for future depreciation of the motorhome; these funds are not available for general spending.

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## **Report of the Trustees (continued)**

### **Reserves policy**

In accordance with OSCR guidelines, the Trustees have an agreed policy of holding between 3 and 6 months operating costs. This currently results in a required minimum reserve of £36,000 and a maximum of £72,000. Current free reserves amount to £71,565 around £35,500 above the minimum amount but within the range agreed by the Trustees. Reserves will be used during the 2019/20 financial year to ensure they remain within the agreed range.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Scottish Flood Forum was registered on 13 February 2013 as a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its Constitution. It is a registered Scottish Charity, number SC043783.

### **Appointment of Trustees, induction & training**

New trustees are appointed by invitation to join the Board based on candidates having the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees. At each AGM, all of the Charity's Trustees are required to retire from office, but will be deemed to have been re-elected (at the AGM) unless certain conditions set out in the Charity's Constitution are activated.

All new trustees are provided with guidance on the role and statutory responsibilities of a trustee and given the opportunity to avail themselves of relevant training.

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## Report of the Trustees (continued)

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees:**

Philip Wright (Chair)  
Alan Werritty (Secretary)  
Stewart Prodger  
David Gowans  
Ralph Thorp  
John Brown  
Gail Walker  
Andy Johnson  
James McLeod

**Scottish Charity Number:** SC043783

**Registered Office:**

Scottish Flood Forum  
Caledonian Exchange  
19A Canning Street  
Edinburgh  
EH3 8HE

**Independent Examiner:**

Karen Hanlan, ACA  
Karen Hanlan Independent Examiner Ltd  
Hollyoaks  
3 School Lane  
Lea Marston  
B76 0BW

**Bankers:**

The Co-operative Bank plc  
PO Box 250  
Skelmersdale  
WN8 6WT

Approved by the Board and signed on its behalf by:

Philip Wright  
*Chair & Trustee*

Date: 11 July 2019

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## **Statement of Trustees' responsibilities**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to exist.

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

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.



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## **Independent Examiner's Report to the Trustees of the Scottish Flood Forum**

I report on the financial statements of the charity for the year ended 31 March 2019 which are set out on pages 10 to 20.

### **Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of 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
  - to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulationshave 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.

Karen Hanlan, ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
Hollyoaks, 3 School Lane, Lea Marston, B76 0BW

Date: 11 July 2019

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**Statement of financial activities**

		Un- restricted funds 2019	Restricted funds 2019	Total 2019	Total 2018
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	13,493	-	13,493	7,180
Charitable activities	2	157,000	53,700	210,700	159,300
<b>Total income</b>		<b>170,493</b>	<b>53,700</b>	<b>224,193</b>	<b>166,480</b>
<b>Expenditure on:</b>					
Charitable activities	3	160,442	23,281	183,723	162,861
<b>Total Expenditure</b>		<b>160,442</b>	<b>23,281</b>	<b>183,723</b>	<b>162,861</b>
<b>Net income</b>		<b>10,051</b>	<b>30,419</b>	<b>40,470</b>	<b>3,619</b>
Transfers between funds		14,725	(14,725)	-	-
<b>Net movement in funds for year</b>		<b>24,776</b>	<b>15,694</b>	<b>40,470</b>	<b>3,619</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		59,114	71	59,185	55,566
<b>Total funds carried forward</b>		<b>83,890</b>	<b>15,765</b>	<b>99,655</b>	<b>59,185</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
Transfers relate to asset purchases funded by restricted grants.

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**Balance sheet**

	Notes	2019 £	2018 £
<b>Tangible fixed Assets</b>	6	<b>12,325</b>	-
<b>Current Assets</b>			
Debtors	7	<b>12,935</b>	1,217
Cash at bank and in hand		<b>97,575</b>	101,586
		<b>110,510</b>	102,803
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	8	<b>(23,180)</b>	(43,618)
Net current assets		<b>87,330</b>	59,185
<b>Net assets</b>		<b>99,655</b>	<b>59,185</b>
<b>The funds of the Charity:</b>			
Restricted Funds	9	<b>15,765</b>	71
Unrestricted Funds	9		
- General		<b>71,565</b>	59,114
- Designated asset depreciation fund		<b>12,325</b>	-
<b>Total charity funds</b>		<b>99,655</b>	<b>59,185</b>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:  
Philip Wright, Chair & trustee

Date: 11 July 2019

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## Principal accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and its Constitution.

The Scottish Flood Forum meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funder (The Scottish Government) and to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and other funds. Given the Scottish Government has confirmed its grant support through to 31 March 2020 and the provision of additional funding through donations, the Charity's current business plan shows that the Charity will be able to operate effectively for the foreseeable future. Based on this understanding, the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments which would result from the basis of preparation being inappropriate.

### Funds

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The restrictive conditions are binding upon the Charity.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

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## **Principal accounting policies (continued)**

### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

### **Tangible fixed assets**

Fixed asset purchases above £750 are capitalised.

### **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

### **Debtors**

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

### **Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### **Taxation**

As a registered charity no provision is considered necessary for taxation.

### **Pensions**

The charity contributes into a Group Personal Pension Plan for employees. This pension plan is defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities.

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## Notes to the financial statements

### 1. Income from donations and legacies

	2019	2018
	£	£
Restricted grant from Foundation Scotland	-	3,322
Donations	<b>12,693</b>	3,058
Gifts in kind	<b>800</b>	800
	<b>13,493</b>	7,180
<b>Total income from donations and legacies</b>	<b>13,493</b>	7,180

Gifts in Kind relate to the use of meetings rooms provided free of charge for Trustee Board meetings.

### 2. Income from charitable activities

	2019	2018
	£	£
<b>Restricted grants:</b>		
Scottish Government Property Flood Resilience delivery	<b>9,000</b>	-
Scottish Government NCR project funding	<b>2,200</b>	4,300
Scottish Government support for PhD project	<b>2,000</b>	-
Scottish Environment Protection Agency	<b>10,000</b>	15,000
Scottish & Southern Electricity Networks Resilient Communities Fund - vehicle	<b>20,000</b>	-
Scottish & Southern Electricity Networks Resilient Communities Fund - equipment	<b>10,500</b>	-
	<b>53,700</b>	19,300
<b>Un-restricted income:</b>		
Grant – Scottish Government – community flood resilience funding	<b>157,000</b>	140,000
	<b>157,000</b>	140,000
<b>Total income from Charitable Activities</b>	<b>210,700</b>	159,300

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**Notes to the financial statements (continued)**

**3. Analysis of expenditure**

	Un- restricted £	Restricted £	2019 Total £	2018 Total £
<b>Charitable activities:</b>				
Salaries & Wages	87,472	8,519	95,991	84,903
Equipment	-	-	-	2,208
Travel & Subsistence	32,828	1,066	33,894	31,349
Motorhome depreciation	2,175	-	2,175	-
Motorhome running expenses	-	5,483	5,483	-
Staff development & recruitment	2,537	574	3,111	589
Publications & printing	5,463	-	5,463	1,663
Storage	3,617	-	3,617	3,321
Website	3,890	495	4,385	9,361
Running costs	6,854	1,314	8,168	5,329
Membership	494	-	494	456
Consultancy	1,800	5,830	7,630	7,494
Legal & professional fees	860	-	860	3,550
Accountancy fees	1,362	-	1,362	1,350
Trustee meeting expenses	1,490	-	1,490	1,688
Management support fee	9,600	-	9,600	9,600
<b>Total expenditure</b>	<b>160,442</b>	<b>23,281</b>	<b>183,723</b>	<b>162,861</b>

**4. Accountancy fees include:**

	2019 £	2018 £
Independent examiners fees - Independent examination	750	750

**5. Analysis of staff costs, trustee remuneration and expenses**

	2019 £	2018 £
Salaries	88,713	79,523
National Insurance	5,562	4,585
Pension	1,716	795
<b>Total</b>	<b>95,991</b>	<b>84,903</b>

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**Notes to the financial statements (continued)**

**Staff Numbers**

	<b>Number</b>	Number
Average number of full-time equivalent excluding Trustees	2.75	2.6

No employees had employee benefits in excess of £60,000 (2018: nil).  
The charity's trustees were not paid or received any benefits from employment with the charity in the year.  
Trustee expenses relating to travel and subsistence were reimbursed as follows:

	<b>2019</b>	2018
	<b>£</b>	<b>£</b>
S Prodger	34.70	135.60
D Gowans	609.33	635.60
J McCleod	-	29.5
	644.03	800.90

The key management personnel of the charity comprise the trustees and the Director, who spends approximately 2/3rds of her time managing the charity. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for time spend managing the charity (including pension contributions) for the year was £16,631 (2018: £14,143).

**6. Tangible Fixed Assets**

	<b>Motorhome</b>
	<b>£</b>
<b>Cost/deemed cost or valuation</b>	
At beginning of year	-
Additions	14,500
	<b>14,500</b>
<b>Accumulated depreciation</b>	
At beginning of year	-
Charge for the year	2,175
	<b>2,175</b>
<b>Net book value</b>	
At 31 March 2019	<b>12,325</b>
At 31 March 2018	-



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**Notes to the financial statements (continued)**

**7. Debtors**

	2019	2018
	£	£
Trade debtors	<b>11,603</b>	-
Prepayments	<b>1,332</b>	1,217
	<b>12,935</b>	1,217

**8. Creditors: amounts falling due within one year**

	2019	2018
	£	£
Trade creditors	<b>14,947</b>	8,494
Taxation and social security	<b>4,977</b>	1,850
Other creditors	<b>506</b>	324
Deferred income	-	32,200
Accruals	<b>2,750</b>	750
	<b>23,180</b>	43,618

<b>Deferred income:</b>	2019	2018
	£	£
Balance brought forward	<b>32,200</b>	28,322
Transferred to statement of financial activities	<b>(32,200)</b>	(28,322)
Deferred in year	-	32,200
Balance at end of year	-	32,200

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## Notes to the financial statements (continued)

### 9. Funds

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Scottish Government – NCR project funding	71	2,200	(2,271)	-	-
Scottish Government – pHd student funding	-	2,000	(2,000)	-	-
Scottish Government – Property Flood Resilience	-	9,000	(9,000)	-	-
Scottish Environment Protection Agency	-	10,000	(4,510)	(225)	5,265
Scottish & Southern Electricity Networks – Motorhome purchase	-	20,000	(5,500)	(14,500)	-
Scottish & Southern Electricity Networks – Flood Alert Equipment	-	10,500	-	-	10,500
	<u>71</u>	<u>53,700</u>	<u>(23,281)</u>	<u>(14,725)</u>	<u>15,765</u>
<b>Unrestricted funds</b>					
General fund	59,114	170,493	(158,267)	225	71,565
Designated asset depreciation fund	-	-	(2,175)	14,500	12,325
Total unrestricted funds	<u>59,114</u>	<u>170,493</u>	<u>(160,442)</u>	<u>14,725</u>	<u>83,890</u>
Total funds	<u>59,185</u>	<u>224,193</u>	<u>(183,723)</u>	<u>-</u>	<u>99,655</u>

**Scottish Government:**

The NCR grant of £2,200 was for the development of a proposal toolkit for local authority staff and others to help support engagement with flood risk communities.

A further grant of £2,000 was received to support a PhD project at Dundee University and £9,000 was received towards staff costs, recruitment, equipment, training, travel and subsistence to coordinate the Property Flood Resilience Delivery Group.

**Scottish Environment Protection Agency:**

£10,000 was received to continue to work together in the development of community resilience activities, publications and plans.

**Scottish & Southern Electricity Networks:**

£20,000 was received to enable the Forum to purchase and run a motorhome to enable staff to stay within flood hit communities.

£10,500 was received to enable the Forum to provide flood alert equipment; this money will be spent during 2019/20.

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## Notes to the financial statements (continued)

### 10. Analysis of net assets between funds

	Un- restricted £	Restricted £	Total £
Fixed assets	12,325	-	12,325
Debtors	12,935	-	12,935
Cash at bank and in hand	79,810	17,765	97,575
Creditors	(21,180)	(2,000)	(23,180)
Funds	<u>83,890</u>	<u>15,765</u>	<u>99,655</u>

### 11. Controlling Interests

The charity is controlled by the Trustees.

### 12. Related party transactions

There were no transactions with related parties that took place during the year (2018: None).

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**Notes to the financial statements (continued)**

**13. Comparative Statement of Financial Activity for 2018**

	Un- restricted funds	Restricted funds	Total
<b>Income from:</b>	£	£	£
Donations and legacies	3,858	3,322	7,180
Charitable activities	140,000	19,300	159,300
Investments	-	-	-
<b>Total income</b>	<b>143,858</b>	<b>22,622</b>	<b>166,480</b>
<b>Expenditure on:</b>			
Charitable activities	138,198	24,663	162,861
<b>Total Expenditure</b>	<b>138,198</b>	<b>24,663</b>	<b>162,861</b>
<b>Net income/(expenditure)</b>	<b>5,660</b>	<b>(2,041)</b>	<b>3,619</b>
Transfers between funds	(225)	225	-
<b>Net movement in funds</b>	<b>5,435</b>	<b>(1,816)</b>	<b>3,619</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	53,679	1,887	55,566
<b>Total funds carried forward</b>	<b>59,114</b>	<b>71</b>	<b>59,185</b>