



## Scottish Flood Forum

Trustees' Report and Financial Statements  
for the year ended 31 March 2020

Scottish Charity number SC043783

Scottish Flood Forum  
Financial Statements  
for the year ended 31 March 2020

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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 2020. 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)(updated 1 January 2019) 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:

- Supporting the development and training of Community Flood Resilience Groups.
- In liaison with the local authority, providing support to communities affected by flooding by:
  - Setting up and manning recovery surgeries;
  - offering advice and support on matters such as insurance issues, builders and drying out
  - advice on debt issues;
  - providing a reassuring presence throughout the recovery process.
- Providing mediation support between individuals and responsible authorities.
- Maintaining a clear, informative website and documents providing advice before, during and after flooding.
- Providing 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.

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## Report of the Trustees (continued)

### ACHIEVEMENTS AND PERFORMANCE

During this financial year, the services of the Scottish Flood Forum (SFF) were called upon to assist communities the length and breadth of Scotland affected by localised flooding, much of it caused by extreme surface water events. Following the pattern of previous years, surface water, ground water and coastal flooding has prevailed with a noticeable increase in incidents of surface water flooding in comparison to coastal flooding. These localised flooding incidents were not all headline news stories but many households were impacted and required the SFF's recovery support and expertise to respond to the many complex and social needs within the 20 local authority areas affected.

The SFF continues to provide an Integrated Recovery Framework in which both the community and local authority work in partnership towards a common goal of rebuilding and reuniting communities. During the year the SFF provided on-the-ground support to communities as far ranging as Dingwall and Inverness in the Highlands and Islands, the Isle of Bute, Tarbet, Rothesay and Oban in Argyll and Bute and in Cumbernauld, Wishaw and Kilsyth in North Lanarkshire to name but a few. In February and March 2020, Storms Ciara and Dennis hit Scotland with major flooding of 80 homes in Hawick and Newcastleton in the Scottish Borders with smaller pockets of flooding reported around the Lochwinnoch and Kinross areas over the same period. The team at the SFF mobilised to provide support to the affected communities and this support is still in place.

Lockdown due to the Coronavirus pandemic began in the week preceding the end of the financial year. Building work and re-instatement of homes and business premises stalled. Temporary accommodation in local hotels provided to owners of flooded properties closed at short notice as a result of the pandemic adding to the need for continued SFF support and intervention on behalf of the impacted families. Ongoing help, advice, and assistance continues to be provided to householders in previously flooded communities who are still dealing with the stress of the long-term recovery process. The SFF now supports directly and indirectly some 42 established community flood groups at various stages of development across Scotland. During the reporting period it has supported the development of new groups in Perth and Kinross, Fife, Argyll and Bute and Stirlingshire council areas amongst others as shown in Table 1 below.

Due to the nature of the flooding and the range of communities affected, the SFF on numerous occasions worked closely with Scottish Water as well as the relevant local authority. As a result of the closer relationship built through working together the SFF was invited to give frontline trauma training to Scottish Water staff enabling better contact handling and also personal welfare and awareness raising to support trauma incident reduction for staff and customers. These courses were well received with additional training being requested.

During the year the SFF partnered with FloodRe to deliver 3 regional community events in Perth, Aberdeen and Glasgow. These events enabled attendees from flood risk communities to discuss and agree the key requirements for, and barriers to, becoming a resilient community. Ongoing insurance issues experienced by homeowners in flood affected areas were also aired with FloodRe staff. The SFF facilitated these sessions, collated the information gathered and continues to maintain open dialogue on the barriers identified with key stakeholders such as Scottish Water, SEPA and local authority representatives. These events were well attended with positive feedback from community members and responsible authorities alike at finding a safe, respectful environment in which to come together for discussion.

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## Report of the Trustees (continued)

Thanks to funding from the National Centre for Resilience, the SFF website now hosts guidance for agencies and local authorities on how to interact with flood risk communities. The aim of this project is to encourage interaction and increased use of the guidance from an easily accessible location. The SFF, as part of this suite of resources, created a Case Study based on its experiences of supporting the Aberdeenshire communities impacted by the 2015/16 flooding, to allow the sharing of key learnings from these flood events and thereby to promote good practice amongst stakeholders.

In the latter part of this financial year, the [CREW report](#) commissioned by the Scottish Government on the long term impacts of flooding was published. The SFF collaborated in the preparation of the report. It contains useful lessons and valuable insights on mental health impacts and the lived experience of temporary accommodation, property reinstatement, property level protection, emergency flood grants, insurance, resilience development, health services and community development.

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. Over 1500 subscribers receive the SFF's online newsletter. The mailing list comprises community group leaders, flood wardens, flood risk managers from local authorities and representatives of partner agencies.

The SFF, building on the success of the pilot project of the low-cost, user-friendly, community flood alerting system, Rivertrack, continues to use the device as a tool for engaging with flood risk communities in Perth, Fintry and Blair Atholl as a means of developing resilience in these communities. Awareness of the support available to flood risk communities was raised at flood warning launches in Forres and Elgin and at a number of flood scheme and study consultation events across Scotland. 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 Flood Resilience measures were exhibited to communities at a number of events throughout the year.

The SFF also supported volunteer groups by attending a number of community led resilience days with the SFF Resilience vehicle "Flo". In March 2020 the SFF, working with the British Red Cross and the Royal National Lifeboat Institution, delivered a peer-to-peer workshop in Perth on basic First Aid for its network of community group leaders with special advice on how to deal with a drowning casualty.

A strong partnership with The Conservation Volunteers has been built this year using complementary skill sets to build community resilience in Tillicoultry and Menstrie. Following on from this the SFF, at the request of Scottish Government (Resilience Division), presented, with community members, their approach to building community resilience in Menstrie to a visiting US trade delegation. This has resulted in ongoing engagement with US professionals with an interest in resilience.

From 2019 the SFF took on the new role of coordination of the Scottish Government's Property Flood Resilience Delivery Group with an increase in funding to enable delivery of this additional activity. The Group comprises representatives from the insurance industry, the voluntary sector, Scottish Government, SEPA, BRE, Scottish Water and the private sector and has been set up to identify and work collaboratively to deliver actions to encourage homeowners to make their properties more resilient against the impact of flooding. The Group launched its Action Plan in Menstrie in November 2019 hosted by the SFF Chair, Philip Wright. During 2019 print versions of infographics previously only available on-line were created for community events. The SFF had a display stand in the market-place area at Scotland's Flood Risk Management

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## Report of the Trustees (continued)

Conference in Glasgow in January 2020 at which the printed infographics were displayed. SFF Director Kirsty MacRae was on the steering group for the conference. The SFF continues to sit on the steering group for the National Centre for Resilience and staff members promote the work of the SFF by attending Lead Local Authority Forum (LLAF), Voluntary Sector Resilience Partnership (VSRP), meetings to name but a few.

There have been changes in the management structure during the financial year. Kirsty MacRae, Director, was appointed to the part-time role of Property Flood Resilience Development Co-ordinator with effect from 3 February 2020 at which point, Carol Raeburn took up the Director's post on a full-time basis. The Trustees are indebted to Kirsty for the valuable contribution she made to the development of the Forum during her time as Director. There have also been changes in the Board of Trustees this year with the appointment of Mo Bates to the Board and the resignation of Andy Johnson, Chair of the SFF sister-charity the National Flood Forum (NFF). From November 2019 the NFF now attend SFF Board meetings as an observer with a reciprocal arrangement in place for attendance at NFF Board meetings.

**Table 1**

### List of communities supported by the SFF during the reporting period

Local Authority Area	Communities Supported
Aberdeenshire	Stonehaven, Banff, Inch
Argyll & Bute	Isle of Bute, Tarbet, Rothesay, Oban
Ayrshire (East)	Kilmarnock
Ayrshire (North)	Irvine, Dreghorn
Clackmannanshire	Tillicoultry
Dumfries & Galloway	Challoch, Newton Stewart, Moffat, Creetown, Wallaceton, Kirtlebridge, Stranraer
Dunbartonshire (West)	Dumbarton
Dundee City Council	Dundee
Edinburgh	Water of Leith, Dalkeith
Falkirk	Linlithgow
Fife	Cupar, Dairsie, Blebo Crag, Pitscottie, Rosyth, Inverkeithing, Kennoway,
Glasgow	Bishopbriggs, Bearsden, Milngavie, Kirkintilloch
Highlands & Islands	Dingwall, Inverness
Lanarkshire (North)	Cumbernauld, Wishaw, Kilsyth
Lanarkshire (South)	East Kilbride, Biggar
Moray	Elgin, Lossiemouth, Portknockie
Perth & Kinross	Crook of Devon, Aberfeldy, Errol, Kinross
Renfrewshire (East)	Newton mearns
Scottish Borders	Hawick, Peebles, Newcastleton
Stirlingshire	Stirling, Blanefield, Blairlogie

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## Report of the Trustees (continued)

**Table 2**

Number of new community flood resilience groups initiated	4
Number of existing community flood resilience groups actively supported	42
Number of individual property flood resilience surveys completed	1476
Property Flood Resilience exhibitions	41
Number of Recovery surgeries held	88
Number of SFF newsletters circulated	3
Number of enquiries received and actioned via SFF inquiry line or website	2338

### FINANCIAL REVIEW

The charity generated a surplus for the year of £1,580 (2019 £40,470) and held total reserves amounting to £101,235 at the year end. This figure compares with a 2019 figure of £99,655. Current reserves include funds totalling £12,115 for specific projects along with designated funds of £9,425 for future depreciation of the motorhome; these funds are not available for general spending.

### 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 £79,695, over £7,500 above the maximum amount. As of February 2020 there is now a full team of staff with approval for further recruitment of administrative support during 2020/2021 which will bring reserves back within the range agreed by the Trustees

### 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  
James McLeod  
Mo Bates appointed with effect from 6 February 2020

Andy Johnson resigned with effect from 11 July 2019

**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: o/s



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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 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 2020 which are set out on pages 11 to 22.

### **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: o/s

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**Statement of financial activities**

		Un- restricted funds 2020	Restricted funds 2020	Total 2020	Total 2019
<b>Income from:</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	1	2,409	-	2,409	13,493
Charitable activities	2	190,000	8,206	198,206	210,700
<b>Total income</b>		<b>192,409</b>	<b>8,206</b>	<b>200,615</b>	<b>224,193</b>
<b>Expenditure on:</b>					
Charitable activities	3	189,321	9,714	199,035	183,723
<b>Total Expenditure</b>		<b>189,321</b>	<b>9,714</b>	<b>199,035</b>	<b>183,723</b>
<b>Net income</b>		<b>3,088</b>	<b>(1,508)</b>	<b>1,580</b>	<b>40,470</b>
Transfers between funds		2,142	(2,142)	-	-
<b>Net movement in funds for year</b>		<b>5,230</b>	<b>(3,650)</b>	<b>1,580</b>	<b>40,470</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		83,890	15,765	99,655	59,185
<b>Total funds carried forward</b>		<b>89,120</b>	<b>12,115</b>	<b>101,235</b>	<b>99,655</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 overheads recovered from restricted funding.

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**Balance sheet**

	Notes	<b>2020</b>	2019
		<b>£</b>	<b>£</b>
<b>Tangible fixed Assets</b>	6	<b>9,425</b>	12,325
<b>Current Assets</b>			
Debtors	7	<b>12,740</b>	12,935
Cash at bank and in hand		<b>97,640</b>	97,575
		<b>110,380</b>	110,510
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	8	<b>(18,570)</b>	(23,180)
Net current assets		<b>91,810</b>	87,330
<b>Net assets</b>		<b>101,235</b>	<b>99,655</b>
<b>The funds of the Charity:</b>			
Restricted Funds	9	<b>12,115</b>	15,765
Unrestricted Funds	9		
- General		<b>79,695</b>	71,565
- Designated asset depreciation fund		<b>9,425</b>	12,325
<b>Total charity funds</b>		<b>101,235</b>	<b>99,655</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: o/s

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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) (updated 1 January 2019) – (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 2021 and the with 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

	2020	2019
	£	£
Donations	1,609	12,693
Gifts in kind	800	800
<b>Total income from donations and legacies</b>	<b>2,409</b>	<b>13,493</b>

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

### 2. Income from charitable activities

	2020	2019
	£	£
<b>Restricted grants:</b>		
Scottish Government Property Flood Resilience delivery	-	9,000
Scottish Government NCR project funding	8,206	2,200
Scottish Government support for PhD project	-	2,000
Scottish Environment Protection Agency	-	10,000
Scottish & Southern Electricity Networks Resilient Communities Fund - vehicle	-	20,000
Scottish & Southern Electricity Networks Resilient Communities Fund - equipment	-	10,500
Total restricted grants	<b>8,206</b>	53,700
<b>Un-restricted income:</b>		
Grant – Scottish Government – community flood resilience funding	189,000	157,000
Grant- Stirling Council	1000	-
Total un-restricted income	<b>190,000</b>	157,000
<b>Total income from Charitable Activities</b>	<b>198,206</b>	<b>210,700</b>

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

**3. Analysis of expenditure**

	Un- restricted £	Restricted £	2020 Total £
<b>Charitable activities:</b>			
Salaries & Wages	106,724	4,105	110,829
Equipment	10,044	4,576	14,620
Travel & Subsistence	31,962	438	32,400
Motorhome depreciation	2,900	-	2,900
Staff development & recruitment	4,590	-	4,590
Publications & printing	5,285	-	5,285
Storage	3,800	-	3,800
Website	2,695	595	3,290
Running costs	7,545	-	7,545
Membership	710	-	710
Legal & professional fees (incl. accountancy)	1,746	-	1,746
Trustee meeting expenses	1,720	-	1,720
Management support fee	9,600	-	9,600

**Total expenditure**

<b>189,321</b>	<b>9,714</b>	<b>199,035</b>
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	Un- restricted £	Restricted £	2019 Total £
<b>Charitable activities:</b>			
Salaries & Wages	87,472	8,519	95,991
Travel & Subsistence	32,828	1,066	33,894
Motorhome depreciation	2,175	-	2,175
Motorhome running expenses	-	5,483	5,483
Staff development & recruitment	2,537	574	3,111
Publications & printing	5,463	-	5,463
Storage	3,617	-	3,617
Website	3,890	495	4,385
Running costs	6,854	1,314	8,168
Membership	494	-	494
Consultancy	1,800	5,830	7,630
Legal & professional fees	860	-	860
Accountancy fees	1,362	-	1,362
Trustee meeting expenses	1,490	-	1,490
Management support fee	9,600	-	9,600
<b>Total expenditure</b>	<b>160,442</b>	<b>23,281</b>	<b>183,723</b>



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

**4. Accountancy fees include:**

	<b>2020</b>	2019
	£	£
Independent examiners fees - Independent examination	<b>750</b>	750

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

	<b>2020</b>	2019
	£	£
Salaries	<b>101,692</b>	88,713
National Insurance	<b>6,571</b>	5,562
Pension	<b>2,566</b>	1,716
<b>Total</b>	<b>110,829</b>	95,991

**Staff Numbers**

	<b>Number</b>	Number
Average number of full-time equivalent excluding Trustees	<b>3.4</b>	2.75

No employees had employee benefits in excess of £60,000 (2019: 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>2020</b>	2019
	£	£
S Prodger	24.70	34.70
D Gowans	655.00	609.33
J McLeod	31.70	-
P Wright	208.50	
	<b>919.90</b>	<b>644.03</b>

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 spent managing the charity (including pension contributions) for the year was £21,377 (2019: £16,631).

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## Notes to the financial statements (continued)

### 6. Tangible Fixed Assets

	<b>Motorhome £</b>
<b>Cost/deemed cost or valuation</b>	
At beginning of year	14,500
Additions	-
	<b>14,500</b>
<b>Accumulated depreciation</b>	
At beginning of year	2,175
Charge for the year	2,900
	<b>5,075</b>
<b>Net book value</b>	
At 31 March 2020	<b>9,425</b>
At 31 March 2019	12,325

### 7. Debtors

	<b>2020 £</b>	2019 £
Trade debtors	<b>11,400</b>	11,603
Prepayments	<b>1,340</b>	1,332
	<b>12,740</b>	12,935

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

	<b>2020 £</b>	2019 £
Trade creditors	<b>5,632</b>	14,947
Taxation and social security	<b>1,468</b>	4,977
Other creditors	<b>720</b>	506
Deferred income	<b>10,000</b>	-
Accruals	<b>750</b>	2,750
	<b>18,570</b>	23,180

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

<b>Deferred income:</b>	<b>2020</b>	2019
	£	£
Balance brought forward	-	32,200
Transferred to statement of financial activities	-	(32,200)
Deferred in year	<b>10,000</b>	-
	<hr/>	
Balance at end of year	<b>10,000</b>	-
	<hr/>	

Deferred income relates to income received for services to be provided in 2020/21.

**9. Funds**

	Balance at beginning of year £	Income £	2020 Expenditure £	Transfers £	Balance at end of year £
<b>Restricted funds</b>					
Scottish Environment Protection Agency	5,265	-	-	-	5,265
Scottish & Southern Electricity Networks - Flood Alert Equipment	10,500	-	(4,893)	-	5,607
NCR	-	8,206	(4,821)	(2,142)	1,243
	<hr/>				
	15,765	8,206	(9,714)	(2,142)	12,115
<b>Unrestricted funds</b>					
General fund	71,565	192,409	(186,421)	2,142	79,695
Designated asset depreciation fund	12,325	-	(2,900)	-	9,425
Total unrestricted funds	<hr/>				
	83,890	192,409	(189,321)	2,142	89,120
	<hr/>				
<b>Total funds</b>	<b>99,655</b>	<b>200,615</b>	<b>(199,035)</b>	-	<b>101,235</b>
	<hr/>				

NCR – National Centre for Resilience Grant awarded in April 2019 for Project “Good Practice Guidance to support engagement with flood risk communities”. Completed March 2020.

Scottish Environment Protection Agency – to support community safety and flood risk awareness campaigns, community resilience events and flooding literature and education review and implementation.

SSEN – Funds used for Flood Alert Equipment, staff time and travel and subsistence.

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

	Balance at beginning of year £	Income £	<b>2019</b> 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>
<b>Total funds</b>	<u>59,185</u>	<u>224,193</u>	<u>(183,723)</u>	<u>-</u>	<u>99,655</u>

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## Notes to the financial statements (continued)

### 10. Analysis of net assets between funds

	2020		
	Un- restricted £	Restricted £	Total £
Fixed assets	9,425	-	9,425
Debtors	12,740	-	12,740
Cash at bank and in hand	85,525	12,115	97,640
Creditors	(18,570)	-	(18,570)
	<u>89,120</u>	<u>12,115</u>	<u>101,235</u>
	2019		
	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)
	<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 (2019: None).

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## Notes to the financial statements (continued)

### 13. Comparative Statement of Financial Activity for 2019

	Un- restricted funds	Restricted funds	Total
<b>Income from:</b>	£	£	£
Donations and legacies	13,493	-	13,493
Charitable activities	157,000	53,700	210,700
<b>Total income</b>	<b>170,493</b>	<b>53,700</b>	<b>224,193</b>
<b>Expenditure on:</b>			
Charitable activities	160,442	23,281	183,723
<b>Total Expenditure</b>	<b>160,442</b>	<b>23,281</b>	<b>183,723</b>
<b>Net income/(expenditure)</b>	<b>10,051</b>	<b>30,419</b>	<b>40,470</b>
Transfers between funds	14,725	(14,725)	-
<b>Net movement in funds</b>	<b>24,776</b>	<b>15,694</b>	<b>40,470</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	59,114	71	59,185
<b>Total funds carried forward</b>	<b>83,890</b>	<b>15,765</b>	<b>99,655</b>