

**Company Registration Number 01658354**  
**Registered Charity Number (E&W) 285575**  
**Registered Charity Number (Scotland) SCO 39129**

**THE ASSOCIATION FOR REAL CHANGE**  
**(A Company limited by guarantee)**

**TRUSTEES REPORT AND**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2016**

**THE ASSOCIATION FOR REAL CHANGE**

**TRUSTEES REPORT AND**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2016**

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# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016***

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The Association for Real Change (ARC) is a charity and a company limited by guarantee. It is generally known in the sector by its acronym ARC. It is registered with the Charity Commission and the Office of the Scottish Charity Regulator.

#### **Reference and Administrative Information**

<b>Registered office &amp; headquarters:</b>	ARC House Marsden Street Chesterfield S40 1JY
<b>Telephone number:</b>	01246 555043
<b>Fax number:</b>	01246 555045
<b>Website:</b>	<a href="http://www.arcuk.org.uk">www.arcuk.org.uk</a>
<b>Email:</b>	<a href="mailto:info@arcuk.org.uk">info@arcuk.org.uk</a>
<b>Bankers:</b>	Lloyds Bank Plc Church Street Sheffield
<b>Auditors:</b>	BHP, Chartered Accountants 57-59 Saltergate Chesterfield Derbyshire S40 1UL
<b>Insurance advisors:</b>	Arthur J Gallagher
<b>Registered Company no:</b>	01658354
<b>Registered Charity no:</b>	285575 (E&W)
<b>Scottish Registered Charity no:</b>	SCO 39129

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

**FOR THE YEAR ENDED 31 MARCH 2016**

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### Directors and Trustees:

Kate Allen	The Kingwood Trust
John Bartle	Nottingham Community Housing Association (resigned March 16)
Chris Bennett	Perthyn – Chair ARC Cymru
Gary Bye	Life Path Trust Ltd
Peter Jung	Turning Point Scotland – UK Chair
Agnes Lunny OBE	Positive Futures – Chair ARC Northern Ireland
Brian Hutchinson	Real Life Options (resigned April 2016)
Gary Thompson	Autism Care UK Ltd
Neil Matthewman	Community Integrated Care – Chair England (co-opted June 2016)

### Principal officers and member organisations represented in the year:

ARC UK Chair:	Peter Jung, Turning Point Scotland
Hon Treasurer:	Gary Bye, Life Path Trust Ltd
Chair ARC Cymru:	Chris Bennett, Perthyn
Chair ARC Scotland:	Vacant
Chair ARC Northern Ireland:	Agnes Lunny, Positive Futures
Chair ARC England	Neil Matthewman, Community Integrated Care (Co-opted June 2016)

### Senior management team:

Máire Gallagher	Managing Director (appointed 01 October 2015)
Lisa Lenton	England Director (appointed 01 May 2015)
James Fletcher	Scotland Director
Leslie-Anne Newton	Northern Ireland Director
Martin Anderson	Finance Manager

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016***

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#### **Governing document**

ARC was incorporated as a company limited by guarantee in 1982 and is governed in accordance with its Memorandum and Articles of Association and Standing Orders with a revision to the M&A being adopted at a General meeting in February 2016 and to be implemented at the 2016 AGM.

#### **Principal aims and activities**

The founding members who created the ARC wanted to give it as much freedom as possible through its overall charitable objectives to have a wide impact on the sector. Its two stated charitable objectives are to work for:

1. The education and training of all organisations, associations, individuals and / or groups of individuals concerned with the care of people with learning disabilities.
2. The study of and research into all matters affecting people with learning difficulties and to obtain and make records of and disseminate all useful results of such research.

The Memorandum of Association, our founding document sets out what we are here for and what we can do to meet our aims, including things such as:

- Have a membership of organisations and people who support our aims.
- Working with other groups with similar aims and talking to other providers, local and central government.
- Pressing for legislation to help further to our cause.
- And finally a wide clause allowing us to do “all such other lawful things as are incidental to the attainment of our charitable objectives”.

In this report we explore our activities in terms of delivering public benefit through the implementation of our strategic plan and link those to our charitable objectives. We are subject to three regulators, Companies House, the Charity Commission of England and Wales and the Office of the Scottish Charity Regulator as we work across the UK in all the four nation countries, adapted to meet the different situations in each country. Our governance and strategic offer is designed to reflect each nation country, as part of the UK wide membership and as the needs and aspirations of people with learning disabilities do not change across national boundaries this report reflects all our work across the whole of the UK.

#### **Measurement of success**

Having completed its organisational review and strategic planning ARC published its strategic plan for the first time last year, and this year has worked on the key areas to ensure it is fit for its purpose of supporting members and providers to deliver the best quality service to improve the quality of life for people with Learning Disabilities.

Continuing dialogue with our members and stakeholders, through communication surveys, improved evaluation and building up better knowledge on our Customer Databases ARC has further developed its strategic aims across the UK, focusing on the specific needs of each nation country – setting out the significant changes that we want to see in each nation country as a result of our activities.

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED***

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By articulating the outcomes, we want to see through a set of outcome indicators ARC is clear that it intends to see these changes for:

- Providers
- Practices and policies
- Individuals and communities

We are always aware of the constant tension between our intended population outcome – to improve quality of life for people with learning disabilities – and our performance outcome – supporting our members and stakeholders to help them achieve the best outcomes for the people they support.

We have begun this by developing a bespoke Evaluation Framework Database, piloted in Scotland, now being tested and developing in NI and England, which measures our achievement against strategic outcomes through a cluster of outcome indicators.

We now measure the difference we will make by asking our members and stakeholders:

1. How much difference have we made?
2. And is anyone better off as a result?

We monitor our operational objectives by measuring:

- How much of something have we done?
- How often?
- How well?

#### **Public benefit requirement**

As a specialist infrastructure organisation ARC is clear about its role: we exist to support voluntary, community, social enterprise and independent sector provider organisations to achieve their aims to support people with learning disabilities to achieve the best outcomes and improve their wellbeing. We do this through a variety of ways and our activities demonstrate that there is a public benefit through an improvement in the quality of all kinds of services to support people with learning disabilities.

Strengthening infrastructure support for the learning disabilities sector is vital to ensuring that people with learning disabilities can achieve quality of life and the best outcomes.

This achieved by ARC doing such things as:

Working with provider organisation

- Helping develop Health & Social Care workforce by:
  - o Providing good quality, inspiration training
  - o Producing relevant, up to date materials aimed at improving training or practice
  - o Offering tailor made consultancy with organisations to improve organisational learning and development
- Helping to share best practice and policy information distribution:
  - o Distributing information on current policy and practice developments in the four nation countries
  - o Producing briefing material on best practice
  - o Circulating regular newsletters promoting the sector, its work and outcomes

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED***

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#### **Public benefit requirement – continued**

- Ensuring the voice and influence of the sector is heard by local policy makers by
  - o Responding to policy maker’s consultations on what works and what doesn’t work
  - o Working with policy makers to connect and liaise with providers and service users through networks and forums
  - o Sitting on various national Boards and policy making advice groups and forums including skills councils, government advisors’ groups and national networks
- Working with people with learning disabilities
  - o Best practice and research projects involving people with learning disabilities
  - o Developing advocacy skills and networks, including Scotland Charter for involvement and facilitating involvement of service users at Muckamore Hospital in the Belfast Trusts Telling It Like It Is Groups.

#### **Who governs ARC?**

The Board of ARC meets four times a year in addition to the AGM. In addition, there is a finance sub-group, a quality sub-group and a HR sub-group which all meet four times a year.

The Board members of ARC acts as trustees and have the powers and obligations of company directors under the Companies Act 2006. The trustees were not entitled to or paid any remuneration but £2,814 was paid to trustees (or their organisations) for travelling expenses. ARC also purchased insurance to protect it from any loss which might arise from neglect or any default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default of its senior staff or trustees and to indemnify the trustees against the consequences of loss or default on their part. This insurance cost £1,218.

#### **Organisational structure and key management remuneration**

The directors consider the senior management team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The pay of the senior management team is reviewed annually and any increases are agreed by the board. Since the year end, a graded remuneration system has been implemented.

#### **Membership of ARC**

By becoming a member of ARC provider organisations benefit from being involved, by being part of a diverse community sharing ideas stemming from shared values, and benefitting from opportunities to collaborate, build relationships and network with likeminded people.

Having a shared voice and joining with like-minded organisations to influence government policy and developments via representation at local, regional and national levels is key to our work.

Being supported with guidance and information to keep up-to-date with news and abreast of key developments within the sector and access to training, consultancy and funding opportunities to help develop a competent, qualified workforce.

Other benefits include:

- Discounts on publications, training, events and conferences.
- Access to a wide range of qualifications with reduced rates for Registration and Certification.

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### **FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED**

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#### **Membership of ARC - continued**

- Participation in ARC projects and pilot training programmes, promotion of your organisation and a Job Vacancy Listing Service via the ARC UK website.

The Association for Real Change exists to improve the quality of life for people who have a learning disability by supporting anyone who is involved in the planning or delivery of support or services. We know that our work may also benefit people who have other support needs and we are committed to sharing our learning and experience across all sectors that may benefit.

This is a time of unprecedented change in social care and we at ARC have adapted our organisation and our activities to ensure that we are well-positioned to support the sector in the face of its challenges. In 2015, we appointed a new ARC England Director and a new ARC UK Managing Director to support ARC's work in the devolved nations. We developed a range of new partnerships, projects and activities, in response to members' needs. We continue to achieve above our own high expectations in the face of an uncertain and challenging operational environment.

One of the key challenges which faced the social care sector in 2015 was the introduction of the National Living Wage. This had a significant impact on the sector and ARC worked hard to support its members throughout this process.

#### **Plans for the future**

Looking forward to 2016-17 and beyond, one of the major challenges facing the social care sector is, of course, Brexit. The spectre of an economic downturn looms large over the sector once again and the Brexit result has led to anxiety and uncertainty within the workforce. Concern about the stability of the sector causes people to leave the workforce and leads to recruitment difficulties. There is also uncertainty as to what the change will mean for those non-UK nationals who make up a significant part of the workforce. In addition, the potential loss of EU funding streams could have a detrimental effect, if plans to replace these resources are not in place. Then there are further uncertainties relating to the future of the UK itself.

In these testing times, ARC has reaffirmed its commitment to its core beliefs and to its overarching objectives, which are:

1. **Support and develop** the continual improvement of practice to help individuals and organisations to reach their potential.
2. **Connect and Liaise.** Lead and facilitate conversations, networks and partnerships, which generate new ideas and solutions.
3. **Influence and Voice.** Champion the voices of providers and people who use services in order to influence change.

Below are some of the key achievements from 2015-16.



# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED***

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#### **ARC Scotland**

- ✓ Over 1,100 people were members of our local and national networks in 2015, a further 1,000 professionals engaged in learning delivered by ARC Scotland Training and at least 1,800 people took part in conferences and consultation events we delivered with our partners.
- ✓ Brought over 60 people with learning disabilities from 25 support organisations together in the National Involvement Network (NIN) and supported them to publish the new Charter for Involvement.
- ✓ Supported NIN members to design and deliver training to other self-advocates in presentation skills, evaluation techniques and chairing meetings.
- ✓ Supported NIN members to secure commitment from 24 voluntary, statutory and independent organisations to put the Charter for Involvement into practice and to interview most of them to find out what difference it has made.
- ✓ Supported NIN members to hold a special Parliamentary event on 22 January 2015 to celebrate the publication of the new Charter for Involvement.
- ✓ Updated people with learning disabilities in Aberdeenshire and Dumfries and Galloway about local and national developments such as self-directed support and health and social care integration.
- ✓ Supported members of self-advocate groups in Aberdeenshire and Dumfries and Galloway to engage with local authority planning and decision-making processes concerning the Keys to Life, self-directed support and human rights legislation and to tackle disability hate crime and support the development of 'Keep Safe' schemes.
- ✓ SOLD partnership between ARC Scotland and People First Scotland - national network working to improve support and reduce offending amongst people with learning disabilities.
- ✓ Achieved a membership of 250 professionals and people with learning disabilities and built an on-line presence through our website and 300 followers on Twitter.
- ✓ Held national events that brought together people from across the criminal justice sector, including voluntary sector, Police Scotland, Scottish Prison Service, Scottish Courts, NHS Scotland, Crown Office, Procurator Fiscal Service and people with learning disabilities.
- ✓ Worked with People First Scotland to deliver training to agencies in the criminal justice sector including Scottish Criminal Case Review Commission, Solicitors and NES.
- ✓ Consulted with SOLD members to publish The Criminal Justice Pathway for People with Learning Disabilities: Challenges and Opportunities for Change in response to Keys to Life recommendation 46 and Implementation Framework 2015-17.
- ✓ Scottish Transitions Forum - national network working to improve transitions for young people (14 to 25 years) with additional support needs. Increased membership from 360 to 420 people and organised network events that created solutions to transitions challenges.
- ✓ Worked with Autism Network Scotland to consult with over 200 young people with autism, parents and professionals in a series of local events and published findings
- ✓ Increased the use of the Principles of Good Transitions 2 in shaping and informing local transitions planning and practice
- ✓ Achieved the inclusion of the Principles of Good Transitions 2 in national implementation plans for the Scottish Strategy for Autism and the Keys to Life.
- ✓ Local Provider Forums - networks of social care providers that share learning and promote joint working. Facilitated forums that brought together over 400 representatives from 180 different voluntary, independent and statutory sector organisations in Angus, Aberdeenshire, Dumfries & Galloway, Dundee, Fife, Perth & Kinross and the Scottish Borders.
- ✓ Coordinated the sharing of information and resources between forum members and external agencies, including the Care Inspectorate, Scottish Social Services Council, NES and Third Sector interfaces.
- ✓ Coordinated the engagement of providers with the local implementation of policy and legislation, including self-directed support, health and social care integration, Keys to Life and the Scottish Strategy for Autism.
- ✓ Led collective approaches to critical challenges such as staff recruitment and changes to employment law.
- ✓ Supported 353 professionals to undertake Scottish Vocational Qualification awards and a further 641 people attended specialist training.

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### ARC Northern Ireland

- ✓ Two new Projects started and our “Telling It Like It Is” (TILII) group of self-advocating adults with a learning disability developed skills in becoming roving reporters. TILII responded to 6 public consultations and met with DHSSPS and RQIA to feed their views into regional reviews. They also trained 55 Belfast Health and Social Care Trust staff and over 60 other stakeholders.
- ✓ Optio Project supported 28 people with a learning disability to participate in two profit-making enterprise challenges and over 70% of individuals achieved an accredited qualification.
- ✓ “Getting Started” Project enabled 28 long-term unemployed individuals to gain a European Certificate in Care, 14 of which also secured employment within ARC’s member organisations.
- ✓ Training sessions delivered to over 550 learners and a number of these being delivered free of charge.
- ✓ Re-designed website hosting a range of information.
- ✓ Over 650 Access NI applications processed.=
- ✓ 16 collaborative workstream meetings facilitated.
- ✓ Engagement with a diverse range of stakeholders in the work of our projects.
- ✓ 4 key areas of development explored through collaborative solution-focussed discussions.
- ✓ Representation of the Sector’s views at 13 externally facilitated meeting.
- ✓ 10 responses to relevant public consultations submitted.
- ✓ Scoping the additional costs to members in meeting National Living Wage and lobbying on a variety of issues.

#### ARC England

- ✓ 4 National Living Wage meetings facilitated in conjunction with Weightmans Solicitors and BDO
- ✓ 1 CQC and Inspection meeting facilitated in conjunction with Head of Inspection for CQC North West and supported by Chief Inspector of Adult Social Care
- ✓ 3 Care Act themed conferences
- ✓ ARC England Annual Conference, themed by the Here to Stay project findings about people with learning disabilities from new migrant communities.
- ✓ ARC England are active stakeholders in CPA (Care Provider Alliance); CSA (Care and Support Alliance); CQC (Care Quality Commission) Trade Association; TLAP (Think Local Act Personal) – Making it Real; CBF (Challenging Behaviour Foundation) National Strategy Group; Social Care Providers Group NHS England
- ✓ 25 editions of Real People e-newsletter to over 2,200 recipients in 2015/16
- ✓ Social Media - Facebook and Twitter feeds reaching over 3000 users.
- ✓ MCA / DoLS - 260 social care staff attended our workshops.
- ✓ Supporting Medication - 95 delegates
- ✓ Mate Crime training - 33 delegates attended our workshops tackling the issue of people with a learning disability who are abused or exploited by people they think of as friends.
- ✓ Self-Harm and People with Learning Disabilities Awareness – 56 delegates attended our highly interactive workshops.
- ✓ We launched our new Care Certificate Assessment workshop and Understanding Diversity in Learning Disability Services workshop
- ✓ As an approved City and Guilds centre, processed 62 registrations for qualifications from 19 different organisations or individuals and provided 17 different qualifications / pathways to our candidates. Qualifications Achieved – 34; Units Certificated – 357; Ongoing Candidates - 97
- ✓ Care Certificate Distance Learning pack launched - 156 packs and workbooks provided in 2015/16.
- ✓ 463 Supporting Medication workbooks were provided by us, and we had 493 workbooks submitted for ARC assessment in 2015/16
- ✓ We administered 5,210 DBS checks in 2015/16, 90% of which were Online.
- ✓ ARC is a National Lead Partner for the disbursement of Department of Health funding.

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### ARC England - continued

- ✓ ARC Helping Each Other project - 3 year project, funded by Comic Relief. 25 peer education workshops with 182 learners; 11 staff training sessions, attended by 141 people; 2 combined peer/staff training sessions attended by 18 people.
- ✓ ARC Here to Stay project – 5 year research project funded by Big Lottery. 40 Practice Quality Standards developed and final project report launched October 2015.
- ✓ ARC Criminal Justice project has produced a guide to the criminal justice system for ARC members and family carers. Launched in April 2016 in partnership with the Appropriate Adult service, Devon & Cornwall Police and others.
- ✓ ARC Speak Up for Autism project, funded by Skills for Care’s Workforce Development Innovation Fund (WDIF), helped a self-selected advocacy group of adults with autism to gain a Level 3 award in education and training, whilst delivering autism awareness training to over 60 staff and managers in the Health and Social care workforce.

#### ARC Cymru

- ✓ Members of the workforce in Wales have engaged in some of the activities listed above delivered by ARC England – e.g. regional forums, training.
- ✓ We have engaged in raising awareness with the Welsh Government with the regards to the impact on the “sleep-in” issues and the impact of the new “living wage”.
- ✓ We have a voice on the National Commissioning Board for the future of learning disability services.
- ✓ We have contributed to the development of the Regulation and Inspection Act 2016 in Wales.
- ✓ We have explored with major providers in Wales opportunities to support Co-Production and Cooperative ways of working and developing sustainable communities.
- ✓ We have been laying the foundations for significant development in Wales in 2016/17.
- ✓ An ARC Cymru Twitter feed has been launched.

#### People who have supported us in 2015/2016

ARC gratefully acknowledges the support of a number of individuals, organisations and charitable trusts that have supported our work in the past year with donations or grants for on-going work in the year. These include:

Aberdeen Council  
Awards for All  
Belfast Health and Social Care Trust  
Big Lottery Fund  
Bombardier  
Comic Relief  
Department for Employment and Learning (Northern Ireland)  
East Belfast Enterprise  
Ecorys/Leonardo  
European Social Fund  
Health and Social Care Board  
Scottish Government  
Skills for Care (England)  
South Eastern Health and Social Care Trust

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### ***FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED***

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#### **Financial Health**

After seeing a reduction of £38,208 in the previous year (of which £17,583 was an increase in unrestricted funds and £55,791 reduction in restricted funds) ARC experienced a further reduction in funds of £57,776 (of which £24,601 was an increase in unrestricted funds and £82,377 decrease in restricted funds) on a total turnover down from £1.924m to £1.833m

#### **Income from fundraising and projects**

ARC is not easy to fundraise for since we do not normally provide direct service to people with learning disabilities and many trusts look at our membership and realise that they already support many of them. We are therefore especially grateful to those agencies, who do support us. Some of the supporters have wished to remain anonymous, but we do thank all of those who have supported us.

#### **Investment Policy**

Investment decisions are taken by the Finance sub-group. ARC's current investment policy is to hold monies in high interest bearing accounts with banks for periods ranging from one to six months to maximise interest and accessibility. ARC has no permanent endowment and provides for capital expenditure from within budget. We have reviewed this policy in the light of recent financial uncertainty and spread the money wider in to the COIF Charities Deposit Funds as a means of further reducing risk whilst still looking for a respectable return.

#### **Reserves**

The trustees have agreed a policy with regard to achieving an unrestricted reserves level equivalent to the costs of three months' operations in order to enable an orderly shutdown of operations should it become necessary. The board of ARC has agreed the means by which these figures should be calculated and will review them each year when the budget for the coming year is set, taking account of redundancy liabilities, lease contracts and foreseeable operational costs to sustain an orderly closure. For the year 2015/2016 the target for the reserves was calculated at £134k and by March 2016 ARC's total unrestricted reserves stood at just under £107k.

#### **Risk Management**

The board of ARC has an established arrangement for the systematic assessment and periodic review of the risks facing the organisation, with appropriate measures being taken to prioritise, manage and minimise the risks identified. It also has a system for keeping all of ARC's operational policies under review. In the year the board reviewed the risks facing ARC as part of its Strategic Review and approved actions to reduce identified risks where possible. The board has also received updates on the review of policies and procedures and any resulting changes that have been made.

#### **Induction and training of trustees**

All of ARC's trustees are very senior staff from within member organisations with significant experience of providing services, (this is a condition of membership of the Board of ARC). Prior to agreeing to stand for the board of ARC they are sent an outline of what becoming a trustee of ARC involves, the various criteria they must meet, and upon their election they are sent an information pack for new trustees. This contains details of the structure of and post holders within ARC as well as copies of the Charity Commission publications on the roles of trustee. Direct support for new trustees, is provided on request, by the Chair and Chief Executive.

# THE ASSOCIATION FOR REAL CHANGE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### Trustees' responsibility statement

The trustees of ARC are responsible for preparing the Annual Report and financial statements in compliance with current law and regulations. Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in business.

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

At the time the financial statements were approved:

- As far as the trustees are aware, there was no relevant audit information of which the auditors were unaware and
- The trustees have taken all the steps necessary as trustees to make themselves aware of any relevant audit information and to establish that the auditors were aware of that information.

#### Appointment of auditors

A resolution for the re-appointment of BHP, Chartered Accountants, as auditors for the coming year will be proposed at the forthcoming annual general meeting.

By order of the board



9<sup>th</sup> September 2016

**Peter Jung**  
**UK Chair, on behalf of the Board**

# **INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE**

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We have audited the financial statements of The Association for Real Change for the year ended 31 March 2016 which comprises the Statement of Financial Activities, Balance Sheet, Cash Flow and the related notes. The financial reporting framework that has been applied in their presentation is applicable law and (United Kingdom Generally Accepted Accounting Practice including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees Responsibilities Statement set out on page 11 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under the Companies Act 2006 and section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's (APB's) Ethical Standards for Auditors.

## **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate)

## **Opinions on financial statements**

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2016, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and;
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

# INDEPENDENT AUDITORS REPORT TO THE TRUSTEES AND MEMBERS OF THE ASSOCIATION FOR REAL CHANGE

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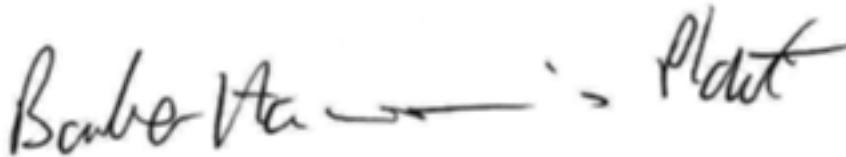
## Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which we are required to report by exemption

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended), requires us to report to you if, in our opinion:

- The charitable company has not kept proper or adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.



**Mr Adrian Staniforth (Senior Statutory Auditor)**

Date: 9<sup>th</sup> September 2016

For and on behalf of  
**BHP, Chartered Accountants**  
Statutory Auditor

57-59 Saltergate  
Chesterfield  
Derbyshire  
S40 1UL

# THE ASSOCIATION FOR REAL CHANGE

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2016

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>Income</b>					
<b>Charitable activities:</b>					
Membership subscriptions		86,880	-	86,880	77,300
Grants	(7)	-	1,070,937	1,070,937	1,254,740
Training & conferences		436,753	-	436,753	352,960
Services to members		237,344	-	237,344	229,265
<b>Other trading activities:</b>					
Publications		146	-	146	120
Donations & Gifts		76	-	76	9,157
Investment income		665	-	665	531
Total income		<u>761,864</u>	<u>1,070,937</u>	<u>1,832,801</u>	<u>1,924,073</u>
<b>Expenditure</b>					
<b>Raising funds</b>	(4)	-	-	-	1,408
<b>Charitable activities</b>					
Special projects	(7)	-	1,153,314	1,153,314	1,310,531
Training and conferences		393,814	-	393,814	331,824
Services to members		343,449	-	343,449	314,392
Total expenditure	(3)	<u>737,263</u>	<u>1,153,314</u>	<u>1,890,577</u>	<u>1,958,156</u>
Net incoming/(outgoing) resources For the year		24,601	(82,377)	(57,776)	(34,083)
Restructuring costs	(5)	-	-	-	(4,125)
Net income for the year		<u>24,601</u>	<u>(82,377)</u>	<u>(57,776)</u>	<u>(38,208)</u>
Balances brought forward at 1 April 2015		<u>82,354</u>	<u>115,606</u>	<u>197,960</u>	<u>236,168</u>
<b>Balances carried forward at 31 March 2016</b>	(12)	<u>106,955</u>	<u>33,229</u>	<u>140,184</u>	<u>197,960</u>



# THE ASSOCIATION FOR REAL CHANGE

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2016

	<u>Note</u>	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets	(9)	1,669	5,449
<b>Current assets</b>			
Trade debtors		129,075	145,704
Prepayments and accrued income		35,725	40,107
Cash at bank and in hand		392,414	430,269
		<u>557,214</u>	<u>616,080</u>
<b>Creditors: amounts falling due within one year</b>			
Taxation and social security costs		15,322	15,730
Other creditors		38,566	30,586
Accruals		102,471	163,367
Deferred income	(10)	262,340	213,886
		<u>418,699</u>	<u>423,569</u>
<b>Net current assets</b>		<u>138,515</u>	<u>192,511</u>
<b>Total assets less current liabilities</b>		<u>140,184</u>	<u>197,960</u>
<b>Funds</b>			
Restricted funds	(7)	33,229	115,606
Unrestricted/designated funds	(12)	106,955	82,354
<b>Total funds</b>	(12)	<u>140,184</u>	<u>197,960</u>

Approved by the board on 9<sup>th</sup> September 2016 and signed on their behalf by:



Peter Jung – UK Chair



Gary Bye - Trustee

The notes on pages 17 to 25 form part of these financial statements.

Company Registration Number 01658354

# THE ASSOCIATION FOR REAL CHANGE

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

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	<u>Note</u>	<b>2016</b> £	2015 £
<b>Cash used in operating activities</b>	(11)	<b>(38,241)</b>	210,181
<b>Cash flows from investing activities</b>			
Interest received		<b>665</b>	531
Purchase of tangible fixed assets		<b>(279)</b>	(3,960)
<b>Cash provided by (used in) investing activities</b>		<b>386</b>	(3,429)
(Decrease) / increase in cash and cash equivalents in the year		<b>(37,855)</b>	206,752
Cash and cash equivalents at the beginning of the year		<b>430,269</b>	223,517
<b>Cash and cash equivalents at the end of the year</b>		<b>392,414</b>	430,269

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 1. Accounting Policies

##### a) Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Association for Real Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### b) Company status

The charity is a company limited by guarantee and has no share capital. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### c) Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

##### d) Income

Income from membership subscription is recognised over the period of the subscription.

Income from grants is recognised in the period in which the grant relates to.

Income from training course fees is recognised over the duration of the course. Fees are generally invoiced in full at the time of enrolment. Income is recognised as each stage of the course is completed by the candidate and an assessment of that stage has been carried out by our assessors. Fees for conferences are invoiced in advance and recognised as income in the period in which the conference takes place. Income from services to members is recognised in the period in which the related expenditure occurs.

Income from publications, donations and investment income are recognised when they are received.

##### e) Fund accounting

The unrestricted funds comprise general funds which are available for use by the charity for its general objectives. The restricted funds are subject to restrictive conditions made by the grant making body or donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### f) Operating leases

The rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 1. Accounting Policies - continued

##### g) The recognition of liabilities

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

##### h) Services to members

This expenditure includes network costs, the costs of the national offices, the costs of providing the Disclosure services and the costs of the annual conference.

##### i) Support costs

Support costs have been allocated to activities based on the ratio of the individual activity expenditure against the overall expenditure, as detailed in note 3.

##### j) Costs of generating funds

This expenditure is an allocation of time spent and other resources expended in connection with fundraising.

##### k) Pension scheme

The company contributes to a stakeholder pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year, in accordance with FRS102.

##### l) Irrecoverable VAT

The company is not registered for VAT. Any irrecoverable VAT is charged against the expense to which the item relates.

##### m) Foreign currency translation

The company operates a Euro bank account. The balance at the year end is translated into Sterling at the rate prevailing at the balance sheet date. Any transactions throughout the period are translated at the rate at the time, and any exchange difference is taken to the Statement of Financial Activities to the relevant heading.

##### n) Tangible fixed assets

Assets costing more than £100 are capitalised and depreciated over their estimated useful life.

Depreciation is charged as follows -

Office equipment	33.3% Straight Line
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##### o) Debtors

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

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 1. Accounting Policies - continued

##### p) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### q) Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### r) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### 2. Incoming resources

Net incoming resources are stated after charging	<b>2016</b>	2015
	£	£
Depreciation	<b>4,059</b>	6,397
Auditors remuneration	<b>7,300</b>	7,180
Operating leases	<b>40,419</b>	42,577
	<u>          </u>	<u>          </u>

#### 3. Total expenditure

	<b>2016</b>	2015
	£	£
Direct costs	<b>1,743,046</b>	1,867,787
Support costs	<b>147,531</b>	90,369
	<u>          </u>	<u>          </u>
Total expenditure	<b>1,890,577</b>	1,958,156
	<u>          </u>	<u>          </u>

The support costs are allocated to activities below:

	Training & conferences £	Service to members £	Total 2016 £
Finance & IT	<b>17,334</b>	<b>15,117</b>	<b>32,451</b>
Secretarial	<b>7,822</b>	<b>6,822</b>	<b>14,644</b>
Management	<b>28,448</b>	<b>24,810</b>	<b>53,258</b>
Office costs	<b>25,200</b>	<b>21,978</b>	<b>47,178</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>78,804</b>	<b>68,727</b>	<b>147,531</b>
	<u>          </u>	<u>          </u>	<u>          </u>

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

#### 4. Costs of generating funds

	2016 £	2015 £
Fundraising	-	1,408

This includes a relevant proportion of staff costs, professional fees and associated office expenses relating to the fundraising of restricted income, grants and donations. Publicity costs are included with 'publications' which are part of the direct charitable costs of the charity.

#### 5. Restructuring costs

Restructuring costs incurred during the year amounted to £0 (2015: £4,125). These costs include redundancy costs, pay in lieu of notice and legal fees.

#### 6. Tax

As a charity, The Association for Real Change is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### 7. Restricted funds

	Movement in Incoming £	Resources Outgoing £	B/forward 01/04/2015 £	C/forward 31/03/2016 £
EC Lifelong Learning – CCFC 12-14	1,383	1,442	59	-
SFC – Autism Project	11,537	11,537	-	-
Skills for Care W.D.F.	397,560	397,560	-	-
Progress Scotland – Aberdeen	10,457	10,307	-	150
NI – Tili (Belfast)	21,119	21,119	-	-
NI – Tili (South)	21,286	21,286	-	-
Optio	88,786	84,781	-	4,005
Helping Each Other	19,160	32,048	13,343	455
Scottish Government – Charter	123,809	126,936	3,129	2
Big Lottery – Here to Stay	27,028	70,701	43,673	-
Awards for All – Criminal Justice	-	9,245	9,794	549
Self Directed Support (1)	-	7,750	7,750	-
Self Directed Support (2)	72,940	89,494	16,756	202
Getting Started	12,000	3,716	-	8,284
Lost for Words – N Ireland	-	9,362	9,362	-
National Involvement Network	-	4,800	4,800	-
Skills for Care – R.M. Network	494	494	-	-
Scottish Government – Charter	25,000	24,407	-	593
Scottish Government - Transitions	65,774	68,911	5,407	2,270
Progress Scotland	62,750	58,389	58	4,419
Scottish Govt – Transitions (Autism)	11,557	5,561	-	5,996
Scottish Government – SOLD	98,297	93,468	1,475	6,304
<b>Total – Charitable Activities</b>				
<b>Restricted funds</b>	<b>1,070,937</b>	<b>1,153,314</b>	<b>115,606</b>	<b>33,229</b>

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 7. Restricted funds Continued

For 2015 restricted income totalled £1,254,740, and restricted expenditure totalled £1,310,531.

The restricted grants received were utilised for the purposes for which they were given, as outlined below.

##### **CCFC 2012-14 (Funded by EC Lifelong Learning Programme)**

To follow on from CCFC 2010-12 project, developing training packages and to promote the European Care Certificate and to increase the take up.

##### **Autism Project (Funded by Skills for Care)**

This project focused on upskilling 7 members of a self-advocacy group who have Autistic spectrum conditions, to deliver an “understanding Autism” workshop to public sector workers in education and health, whilst achieving a Level 3 Award in Education and Training. The Group delivered training to approximately 60 Health and Social Care staff.

##### **SFC Workforce Development Fund (Funded by Skills for Care)**

This project enables provider organisations to claim monies for completing courses and gaining qualifications.

##### **Progress Scotland – Aberdeen (Funded by Aberdeen Council)**

Development and support of self advocacy groups within Aberdeenshire.

##### **TILII Belfast Project (Telling it Like it is) (Funded by Belfast HSCT)**

ARC supports two self advocacy groups in Muckamore Abbey Hospital and across Belfast.

##### **TILII South Project (Telling it Like it is) (Funded by Southern Eastern Health & Social Care Trust)**

ARC NI is supporting a group of men and women with a learning disability to run training sessions for staff.

##### **OPTIO (Funded by the Department for Employment and Learning, ESF and The Belfast Trust)**

A Three-year project, engaging 28 adults with a learning disability in a two staged model exploring choice and promoting enterprise. Of the 28 participants, 8 individuals achieved OCN entry level units, 1 achieved OCN level 1 unit and 15 achieved OCN Level 1 Awards.

##### **Helping Each Other (Funded by Comic Relief)**

To educate young people with learning disabilities about the nature and dangers of sexual exploitation and how to avoid it.

##### **Scottish Government – Charter**

To update and promote the Charter for Involvement.

##### **Here to Stay Project (Funded by the Big Lottery)**

This projects aims to produce better and more accurate intelligence on the number of migrants with a learning disability living in England.

##### **Understanding Learning Disabilities in the Criminal Justice system (Funded by Awards for All)**

This project is to seek and develop a voice for young people with learning disabilities who are involved with the Criminal Justice system.

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 7. Restricted funds Continued

##### **Self Directed Support Project (1) (Funded by the Scottish Government)**

For the lives of people who require support to be enriched through having greater independence, choice and control by building the capacity of provider organisations.

##### **Self Directed Support Project (2) (Funded by the Scottish Government)**

Improve the life chances of young people with additional support needs who are making the transition from school or college by increasing the capacity of providers to offer them choice, independence and control.

##### **Getting Started (Funded by Ulster Garden Villages)**

This project aims to introduce economically inactive or unemployed people into the social care sector. 34 participants received training and 28 achieved a European Care Certificate. 14 people were offered and took up employment and 1 participant took up a volunteer post within the sector.

##### **Lost for Words (Funded by The Belfast Trust)**

Lost for Words works alongside a small group of men with profound disabilities and will produce a training programme to assist people with learning disabilities to communicate with those who have no verbal speech.

##### **National Involvement Network (Funded by the Scottish Government)**

To work with members of the National Involvement Network (NIN) to begin work to update the 'Charter for Involvement'.

##### **Registered Managers Network (Funded by Skills for Care)**

This project was part of an initiative to bring together Registered Managers in Social Care, in each county across England. As there was no such support network in Derbyshire, we established this, engaging with 50 social care providers. In March 2016 the strength of the network was such that we were able to hand over the facilitation to the local Managers for continuation and development.

##### **Charter (Talking Mats) (Funded by the Scottish Government)**

This project supported members of the National Involvement Network to make the Charter for Involvement more accessible for people with communication difficulties. This involved producing a short animated film, development and piloting a talking mats framework for the Charter.

##### **Transitions (Funded by the Scottish Government)**

This project was to ensure that the Scottish Transitions forum influences practice and policy at a national level. Also to produce and launch the Principles of Good Transitions 3.

##### **Progress Scotland (Funded by the Scottish Government)**

Help people with learning disability lead full and active lives and be at the heart of their local community, really shaping what happens.

##### **Transitions - Autism (Funded by the Scottish Government)**

This project mapped the provision of support for young people with additional needs who are in transition in Scotland.

##### **SOLD (Funded by the Scottish Government)**

This project is to support and develop the Supporting Offenders with Learning Disabilities (SOLD) network, to form the National Criminal Justice Action Group as described in the 'Keys to Life' recommendation 46.



# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 8. Staff Costs

	<b>2016</b>	2015
	£	£
Staff costs:		
Wages & salaries	<b>637,118</b>	691,279
Pension costs	<b>28,981</b>	21,665
Social security cost	<b>58,362</b>	63,348
Totals	<b>724,461</b>	776,292

The average number of employees on a FTE basis.  
And the areas in which they work are as follows:

	<b>No.</b>	No.
Charitable activities	<b>15</b>	16
Support Services	<b>8</b>	10
Average number of employees	<b>23</b>	26

The directors, who are Trustees of the Charity, were not entitled to, and did not receive any emoluments from the company during the year. Their travel expenses to meetings during the year amounted to £2,814 (2015: £2,085).

Staff pension contributions unpaid at the year end were £268 (2015: £268).

There are no staff with emoluments in excess of £60,000 (2015: None).

The total amount of employee benefits received by key management personnel is £155,059 (2015: £110,619). The charity considers its key management personnel to be the staff who comprise of the country directors and the finance manager.

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 9. Tangible Fixed Assets

	Office equipment £
<b>Cost</b>	
Balance as at 1 April 2015	67,742
Additions during the year	279
Disposals during the year	(36,123)
<b>Balance at 31 March 2016</b>	<b>31,898</b>
<b>Depreciation</b>	
Balance as at 1 April 2015	62,293
Disposals during year	(36,123)
Charge for the year	4,059
<b>Balance as at 31 March 2016</b>	<b>30,229</b>
<b>Net book value 31 March 2016</b>	<b>1,669</b>
Net book value 31 March 2015	5,449

#### 10. Deferred income

<u>Course and Conference fees</u>	2016 £	2015 £
Received in advance at the beginning of the year	213,886	99,418
Total fees received in the year	485,207	467,428
Statement of financial activities	(436,753)	(352,960)
Received in advance at the end of the year	262,340	213,886

#### 11. Reconciliation of net movement in funds To net cash flow from operating activities

	2016 £	2015 £
Net movement in funds	(57,776)	(38,208)
Depreciation charges	4,059	6,397
Decrease in debtors	21,011	2,131
(Decrease)/Increase in creditors	(4,870)	240,392
Investment income	665	531
<b>Net cash used in operating activities</b>	<b>(38,241)</b>	210,181

# THE ASSOCIATION FOR REAL CHANGE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016 - CONTINUED

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#### 12. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	1,669	-	1,669
Net current assets	105,286	33,229	138,515
Net assets	<u>106,955</u>	<u>33,229</u>	<u>140,184</u>

#### 13. Financial commitments

At 31 March 2016 the company had future minimum lease payments under non-cancellable leases as follows:

	2016 £	2015 £
Within one year	18,367	31,232
Between one and two years	262	19,415
	<u>18,629</u>	<u>50,647</u>

#### 14. Related party transactions

The trustees of the company are associated with their employing organisations. By definition, these companies are all members of ARC.

These companies are invoiced for any training courses and other services as appropriate by ARC. All these transactions are on normal commercial terms and at arm's length and all members (whether Trustees or not) are treated in the same way.