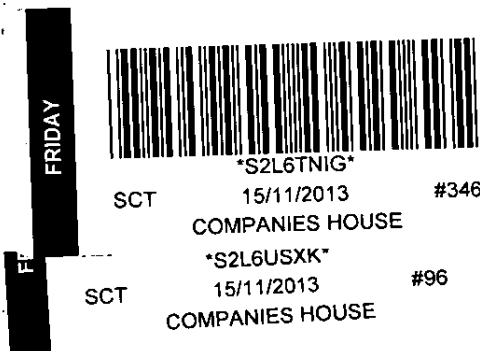


COMPANY REGISTRATION NUMBER SC228321

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2013**

Charity Number SC032831



ALEXANDER MARSHALL
Chartered Accountants & Statutory Auditor
84 Hamilton Road
Motherwell
ML1 3BY

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent auditor's report to the directors and members	8
Statement of Financial Activities (incorporating the income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name East Kilbride and District Shopmobility

Charity number SC032831

Company registration number SC228321

Principal and registered address: Unit 200
Centre West
East Kilbride
Glasgow
G74 3PW

Trustees Mrs M Steele
Mr S Bennett - Chairperson
Councillor J Cairney
Mrs M Elder - Vice Chairperson
Mrs L McLuskey
Mrs A Gallacher
Mr T Cousins - Treasurer
Mrs L MacIntyre

Auditor Alexander Marshall
Chartered Accountants
& Statutory Auditor
84 Hamilton Road
Motherwell
ML1 3BY

Bankers Unity Trust Bank plc
9 Brindleyplace
Birmingham
United Kingdom
B1 2HB

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2013

The trustee present their report and the financial statements of the charity for the year ended 31 March 2013.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

TRUSTEES

The trustees who served the charity during the period were as follows:

Mrs H Cameron
Mrs M Steele
Mr S Bennett - Chairperson
Councillor J Cairney
Mrs M Elder - Vice Chairperson
Mrs L McLuskey
Mrs M Conway
Mrs A Gallacher
Mr T Cousins - Treasurer
Mrs L MacIntyre

Mr T Cousins - was appointed as a trustee on 28 January 2013.

Mrs L MacIntyre was appointed as a trustee on 28 January 2013.

Mrs H Cameron retired as a trustee on 28 January 2013.

Mrs M Conway retired as a trustee on 20 March 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 21 February 2002 under the Companies Act 1985 and is registered at Companies House in Scotland, registered number SC228321. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each of the members is required to contribute an amount not exceeding £1.

HM Revenue and Customs have recognised that the company's objects are charitable and that relief is available under section 505(1) of the Income and Taxes Act 1988. The company's charity number is SC032831.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as directors or members of the Board of Directors. There is a minimum requirement to have one director and the maximum number is 11 of which no more than 8 shall be member directors and no more than 3 shall be appointed directors. Member directors are directors who are also members of the charity and appointed directors are directors who are not members but have been appointed by the directors because of their specialist skills or are representative of a body with which the company has close contact. At each annual general meeting any director appointed since the preceding annual general meeting shall retire from office together with 3 of the other directors who have served longest since last being re-appointed. Any director retiring, being eligible, may be re-elected by the members.

Any member of the charity is entitled to lodge a written notice with the company at any time before the commencement of the annual general meeting, confirming their willingness to be appointed. At an annual general meeting the members may elect as a director any member who has submitted an appropriate notice. The directors may at any time appoint any member to be a director either to fill a vacancy or as an additional director.

No employee of the charity can be a director of the company.

Directors are not entitled to receive any remuneration from the company in respect of their office as director. Travelling and other expenses properly incurred by them in connection with their attendance at meetings in connection with the carrying out of their duties will be re-imbursed by the company.

Trustee Induction and Training

New trustees are guided through the charity's facilities, are shown the range of mobility aids available to the charity's clients and are encouraged to shadow at the charity's activities to familiarise themselves with the practical works carried out.

Organisational Structure

The company has a board of trustees which meets at least 6 times per year and are responsible for reviewing the financial stability of the charity and its strategic position and policy. The board is made up of members of the company and representatives from the various public and private organisations in the areas and groups it serves.

The day to day responsibility for the provision of the charity's activities rests with Lesley McIntyre, project manager. Lesley McIntyre is responsible for ensuring that the charity delivers the services specified, that the key performance indicators are met and the individual supervision of the staff team. She is also responsible for ensuring that the charity's finances are properly recorded and controlled.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Related Parties

The charity is a member of the following organisations which provide opportunities to share and express views on the factors and events affecting similar charitable organisations and to obtain and pass on relevant information:

National Federation of Shopmobility UK.

Community Transport Organisation.

Voluntary Action South Lanarkshire, formerly South Lanarkshire Volunteering Organisation.

Scottish Voluntary Community Organisation. Glasgow Voluntary Community Organisation.

The charity does not have any other formal relationships with charitable, commercial or other organisations.

Risk Management

Senior staff members are tasked with identifying the major risks to which the charity is exposed and to report to the trustees at their meetings the risks identified and systems or procedures established or to be established to mitigate the risks the charity faces.

These risks include:

Financial sustainability.

Health & safety to staff, volunteers and service users. Providing services to service users who may require Protection of Vulnerable Groups legislation.

OBJECTIVES AND ACTIVITIES

The company's objects are to:

provide relief for persons suffering from mental or physical disability, illness or impairment and in particular those who have sensory impairment or limited mobility, and with particular reference to those who are residents in the East Kilbride area.

The main objectives and activities for the year continued to focus on:

the loan of electrically powered wheelchairs and other aids and to provide escorts to people who have sensory impairment or limited mobility to assist them in shopping or other activities,

the provision or assistance in the provision of other advisory, counselling and/or support services which advance any of the aims of the company.

ACHIEVEMENTS AND PERFORMANCE

The period under review has been another busy year for the charity. We have 10 staff and 60 volunteers who are committed to supporting our charity. In addition to this we have participated in several work initiatives including the Youth Job Fund and Community Job Fund. These initiatives provide long term unemployed people with work placements. In addition to this we have provided work experience for long term unemployed who are referred to our charity for Jobcentreplus.

We are pleased to support these initiatives which help to give people employment skills which can lead to sustaining permanent employment.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Demand for our service increased again this year with the Shopmobility service being used in excess of 13,000 times and the bus service used 2,100 times.

We continue to operate two shopmobility units, Centrewest and Olympia, in East Kilbride Shopping Centre. The units are located at opposite ends ensuring that East Kilbride Shopping Centre is an accessible place for people with restricted mobility.

The charity continues to run the play area, café and kiddie cars as an income generating activity. All income is used to support the Shopmobility Service.

In financial year 2012-13 the play area, café and kiddie cars all contributed towards sustaining the Shopmobility and bus service.

The play area has become popular in the local community and we had over 19,000 child visits in the year. This figure is a mixture of regulars and visitors. The café area within the play area is very popular and provides good quality food at competitive prices.

FINANCIAL REVIEW

The charity is in the third year of our current funding agreement with Reith Lambert, landlord of East Kilbride Shopping Centre, and South Lanarkshire Council.

South Lanarkshire Council have intimated that they will no longer provide funding for the Shopmobility service which will have an obvious financial impact on our charity. South Lanarkshire Council has offered the services of their funding team going forward, to identify possible funding streams, and assist with the application process.

We also appointed an external consultant who worked with our charity to complete a business and marketing plan. This plan outlines our strategy for the following five years with the main focus on sustainability.

INVESTMENT POLICY

The charity does not have surplus funds for long term investment. As all funds are likely to be required in the short term, the board has decided that any surplus funds should be deposited in interest bearing bank accounts.

RESERVES POLICY

The charity's reserves are maintained at a level deemed sufficient by the trustees to allow the continued investment towards its charitable objectives and to meet liabilities as they fall due.

The company is limited by guarantee and has no shareholders, therefore no dividends are payable.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

PLANS FOR FUTURE PERIODS

We are planning another busy year, with our main focus on generating income to sustain our charity.

Earlier in 2013 we were successful in being granted funding for a marketing intern to join us on a 12 week project. The main aim of the project is to look at the marketing of our play area and café. We conducted a survey in the play area which was very positive and highlighted high levels of customer service and that we are very good at retaining customers. Our marketing intern's focus will be on external marketing with an outcome of increasing footfall and revenue.

Our shopmobility and bus service continues to be very popular, and indeed a necessity for many people. We will continue to develop partnerships with South Lanarkshire Council, NHS and VASLAN as we very much see our service as helping to deliver the outcomes of Scottish Government Policy of 'Reshaping Care for Older People.'

We are delighted to have been chosen as Sainsbury's Charity of the year 2013. We are looking forward to working in partnership with both Sainsbury's stores in East Kilbride in joint fundraising initiatives. We also launched a new shopmobility service in the Sainsbury's store in June this year which is located in the retail park in East Kilbride. This is a welcome addition to many of our service users who could not previously access this location.

As always we remain focused on the continuation of our service, as we continually experience the positive impact that 'getting out and about' has on our service users.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of East Kilbride and District Shopmobility for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustee are required to:

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

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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.

AUDITOR

The auditors are willing to continue in office and a resolution to re-appoint Alexander Marshall as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Each of the persons who is a director at the date of approval of this report confirms that:

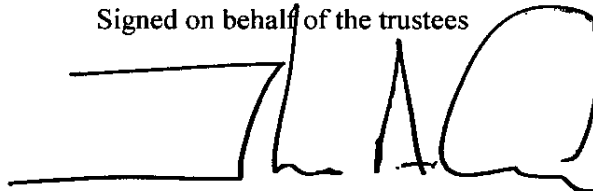
- so far as each director is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each director has taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
Unit 200
Centre West
East Kilbride
Glasgow
G74 1LL

Signed on behalf of the trustees

A handwritten signature in black ink, appearing to be 'MR T COUSINS', written over a horizontal line.

MR T COUSINS
Director

29 October 2013

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND
MEMBERS OF EAST KILBRIDE AND DISTRICT SHOPMOBILITY**

YEAR ENDED 31 MARCH 2013

We have audited the financial statements of East Kilbride and District Shopmobility for the year ended 31 March 2013 on pages 10 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's directors and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's directors 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 charity and the charity's directors as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEE AND AUDITOR

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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 Practices Board's Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out below:

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements. Our auditors also provide a bureau payroll service where they process payroll adjustments on our behalf.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND
MEMBERS OF EAST KILBRIDE AND DISTRICT SHOPMOBILITY *(continued)***

YEAR ENDED 31 MARCH 2013

OPINION 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 2013 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

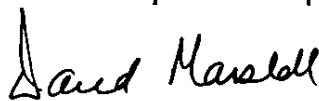
OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees Annual 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 EXCEPTION

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 charity has not kept proper and 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 trustee' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report.



DAVID MARSHALL (Senior Statutory
Auditor)
For and on behalf of
ALEXANDER MARSHALL
Chartered Accountants
& Statutory Auditor

84 Hamilton Road
Motherwell
ML1 3BY

Alexander Marshall are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

30 October 2013

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	20,001	21,197	41,198	26,029
Activities for generating funds	3	88,086	—	88,086	89,530
Investment income	4	114	—	114	27
Incoming resources from charitable activities	5	39,530	7,828	47,358	39,745
TOTAL INCOMING RESOURCES		<u>147,731</u>	<u>29,025</u>	<u>176,756</u>	<u>155,331</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising trading: cost of goods sold and other costs					
	6	(55,235)	(5,125)	(60,360)	(68,463)
Charitable activities	7/8	(106,476)	(20,807)	(127,283)	(108,051)
Governance costs	9	(16,743)	(5,001)	(21,744)	(17,047)
Other resources expended	10	(799)	—	(799)	—
TOTAL RESOURCES EXPENDED		<u>(179,253)</u>	<u>(30,933)</u>	<u>(210,186)</u>	<u>(193,561)</u>
NET OUTGOING RESOURCES FOR THE YEAR/NET EXPENDITURE FOR THE YEAR					
	11	(31,522)	(1,908)	(33,430)	(38,230)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>86,790</u>	<u>57,036</u>	<u>143,826</u>	<u>182,055</u>
TOTAL FUNDS CARRIED FORWARD		<u>55,268</u>	<u>55,128</u>	<u>110,396</u>	<u>143,825</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on page 10 form part of these financial statements.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

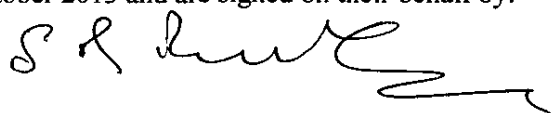
BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	15	51,052	67,192
CURRENT ASSETS			
Stocks	16	450	480
Debtors	17	9,132	3,852
Cash at bank and in hand		55,619	80,929
		<u>65,201</u>	<u>85,261</u>
CREDITORS: Amounts falling due within one year	18	<u>(5,857)</u>	<u>(8,627)</u>
NET CURRENT ASSETS		59,344	76,634
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,396</u>	<u>143,826</u>
NET ASSETS		<u>110,396</u>	<u>143,826</u>
FUNDS			
Restricted income funds	19	55,128	57,036
Unrestricted income funds	20	55,268	86,790
TOTAL FUNDS		<u>110,396</u>	<u>143,826</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on the 29 October 2013 and are signed on their behalf by:



MR S BENNETT
Chairperson

Company Registration Number: SC228321

The notes on pages 12 to 20 form part of these financial statements.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations, grants and gifts and is included in full in the statement of financial activities when these are receivable except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the sale of computers and peripherals.

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

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

All costs are allocated between the expenditure categories of the soFa on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor area, per capita or estimated usage.

Apportionment of costs

Costs incurred solely in respect of activities are allocated to that activity. Other costs incurred are apportioned by the trustees to activities on the basis of their estimate of the usage by each activity of that cost.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Where unrestricted funds have been earmarked for a particular project they have been classified as designated with the fund title being the project for which the fund is intended.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Netting off of income and expenditure

Incoming resources have been included in the financial statements at their gross amounts, without the deduction of any expenditure.

Fixed assets

All fixed assets are initially recorded at cost.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Mobility aids	20% reducing balance
Office furniture and equipment	25% reducing balance
Motor vehicles	25% reducing balance
Tenants Improvements	10% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations				
Donations	15,867	—	15,867	16,899
Gifts				
Donation	1,900	—	1,900	—
Grants receivable				
Future Jobs Fund	—	—	—	1,932
Employment Enterprise	2,234	—	2,234	2,165
SCVO Community Job Fund	—	21,197	21,197	3,033
Youth Job Fund	—	—	—	2,000
	<u>20,001</u>	<u>21,197</u>	<u>41,198</u>	<u>26,029</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Fundraising events	8,770	8,770	8,435
Cafe	34,083	34,083	35,243
Hire of Boobaloo cars	9,073	9,073	10,164
Lets play	36,160	36,160	35,688
	<u>88,086</u>	<u>88,086</u>	<u>89,530</u>

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£
Bank interest receivable	114	114	27

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
South Lanarkshire Council	15,210	—	15,210	15,210
Registration fees	9,320	—	9,320	9,535
Reith Lambert	15,000	—	15,000	15,000
South Lanarkshire council	—	5,000	5,000	—
Bus service grant	—	2,828	2,828	—
	<u>39,530</u>	<u>7,828</u>	<u>47,358</u>	<u>39,745</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Cafe	24,566	4,374	28,940	37,782
Lets play soft play area	24,628	751	25,379	24,201
Hire of boobaloo cars	6,041	—	6,041	6,480
	<u>55,235</u>	<u>5,125</u>	<u>60,360</u>	<u>68,463</u>

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Provision of mobility aids	95,913	12,418	108,331	82,663
Support costs	10,563	8,389	18,952	25,388
	<u>106,476</u>	<u>20,807</u>	<u>127,283</u>	<u>108,051</u>

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Direct costs	Support costs	Total Funds 2013	Total Funds 2012
	£	£	£	£
Provision of mobility aids	<u>108,334</u>	<u>18,952</u>	<u>127,286</u>	<u>108,051</u>

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

9. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Salaries and wages	3,343	—	3,343	11,343
Premises costs	404	—	404	567
Accountancy fees	714	—	714	1,031
Audit fees	1,600	—	1,600	1,670
Legal fees	285	—	285	—
Interest payable	—	—	—	6
Bank charges	88	—	88	—
Depreciation	90	—	90	96
Operating leases - Plant & Equipment	554	—	554	—
General office costs	716	—	716	936
Subscription & affiliation training	3,132	—	3,132	1,398
Consultancy fees	5,817	5,001	10,818	—
	<u>16,743</u>	<u>5,001</u>	<u>21,744</u>	<u>17,047</u>

10. OTHER RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Losses on disposal of tangible fixed assets for charity's own use	799	799	—

11. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2013 £	2012 £
Depreciation	14,130	18,610
Auditors' remuneration:		
- audit of the financial statements	1,600	1,670
- other fees (see below)	879	1,031
Operating lease costs:		
- Plant and machinery	<u>554</u>	<u>—</u>

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

11. NET OUTGOING RESOURCES FOR THE YEAR *(continued)*

Auditor's fees

The fees charged by the auditor can be further analysed under the following headings for services rendered:

	2013	2012
	£	£
Audit	1,600	1,670
Accountancy	163	606
Payroll	716	425
	<u>2,479</u>	<u>2,701</u>

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013	2012
	£	£
Wages and salaries	127,260	114,175
Social security costs	6,633	5,703
	<u>133,893</u>	<u>119,878</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2013	2012
	No	No
Number of project staff	3	3
Number of administrative staff	2	2
Number of fundraising staff (in provision of the soft play area and cafe services)	5	3
	<u>10</u>	<u>8</u>

Included within the above particulars of employees are staff recruited on temporary contracts funded for 26 weeks under the SCVO Community Job Fund.

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

13. TRUSTEES' REMUNERATION

No members of the management committee received any remuneration during the year. No expenses were paid to the members of the management committee this year (2012 - nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2012 - nil).

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

14. TAXATION

As a charity, East Kilbride and District Shopmobility is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15. TANGIBLE FIXED ASSETS

	Mobility aids £	Fixtures and office equipment £	Motor Vehicles £	Tenants Improvements £	Total £
COST					
At 1 April 2012	125,028	27,517	32,609	3,179	188,333
Additions	1,900	334	—	—	2,234
Disposals	(32,888)	—	—	—	(32,888)
At 31 March 2013	<u>94,040</u>	<u>27,851</u>	<u>32,609</u>	<u>3,179</u>	<u>157,679</u>
DEPRECIATION					
At 1 April 2012	87,254	19,303	14,266	318	121,141
Charge for the year	7,085	2,141	4,586	318	14,130
On disposals	(28,644)	—	—	—	(28,644)
At 31 March 2013	<u>65,695</u>	<u>21,444</u>	<u>18,852</u>	<u>636</u>	<u>106,627</u>
NET BOOK VALUE					
At 31 March 2013	<u>28,345</u>	<u>6,407</u>	<u>13,757</u>	<u>2,543</u>	<u>51,052</u>
At 31 March 2012	<u>37,774</u>	<u>8,214</u>	<u>18,343</u>	<u>2,861</u>	<u>67,192</u>

16. STOCKS

	2013 £	2012 £
Stock	<u>450</u>	<u>480</u>

17. DEBTORS

	2013 £	2012 £
Income tax recoverable	22	914
Other debtors	562	—
Prepayments	<u>8,548</u>	<u>2,938</u>
	<u>9,132</u>	<u>3,852</u>

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

18. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Trade creditors	185	362
PAYE and social security	1,560	2,336
VAT	2,444	3,859
Other creditors	—	389
Accruals	1,668	1,681
	<u>5,857</u>	<u>8,627</u>

19. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2013 £
Community/Big Lottery Fund	465	—	(462)	3
Robertson Trust	113	—	(36)	77
Strathclyde Police	118	—	(30)	88
Scottish Executive	56,340	—	(9,363)	46,977
SCVO Community Job Fund	—	21,197	(13,214)	7,983
South Lanarkshire Council	—	5,000	(5,000)	—
Scottish Government Transport Grant	—	2,828	(2,828)	—
	<u>57,036</u>	<u>29,025</u>	<u>(30,933)</u>	<u>55,128</u>

Purposes of Restricted Funds

Community/Big Lottery Fund is for the minibus and associated overheads.

Robertson Trust Fund is for the purchase of office equipment.

Strathclyde Police Fund is for the purchase of office equipment.

The Scottish Executive Fund is for the purchase of a new minibus, mobility equipment and an extension to the play area.

The Future Jobs Fund is for salary costs.

The SCVO Community Job Fund is to support young people into sustainable employment. The placements should last for at least 9 months for 16 - 17 year olds and at least 6 months for people aged 18 and over.

The Youth Job Fund is to contribute towards the salary costs for 16 - 18 year olds, 50% of wage costs will be subsidised for 50 weeks.

The South Lanarkshire Council fund is towards the cost of a new business plan.

The Scottish Government Transport Grant is a contribution towards the travel expenses.

**EAST KILBRIDE AND DISTRICT SHOPMOBILITY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

20. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Balance at 31 Mar 2013
	£	£	£	£
General Funds	86,790	147,732	(179,254)	55,268

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
Community/Big Lottery Fund	3	-	3
Robertson Trust	77	-	77
Strathclyde Police	88	-	88
Scottish Executive	46,977	-	46,977
SCVO Community Job Fund	-	7,983	7,983
	<u>47,145</u>	<u>7,983</u>	<u>55,128</u>
Unrestricted Income Funds	<u>3,907</u>	<u>51,361</u>	<u>55,268</u>
Total Funds	<u>51,052</u>	<u>59,344</u>	<u>110,396</u>

22. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any shareholders. The company is under the control of the trustees who are listed in the Trustees Annual Report.