

Scottish Charity Number: SC032831
Company Number: SC228321

East Kilbride & District Shopmobility
(Limited by Guarantee)

Financial Statements
Year ended 31 March 2014

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East Kilbride & District Shopmobility (Limited by Guarantee)

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East Kilbride & District Shopmobility (Limited by Guarantee)

Charity Information

Directors

Mr S Bennett
Councillor J Cairney
Mr T Cousins
Mrs M Elder
Miss A Gallacher
Mrs L MacIntyre
Mrs L McLuskey
Mrs M Steele

Principal Address

Unit 200
Centre West
East Kilbride
Glasgow
G74 3PW

Bankers

Unity Trust Bank plc
9 Brindleyplace
Birmingham
B1 2HB

Auditors

Cook & Co.
Chartered Accountants
Statutory Auditors
Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Charity Number

SC032831

Company Number

SC228321

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Directors *for the year ended 31 March 2014*

The directors are pleased to present their report together with the audited financial statements for the year ended 31 March 2014.

Status of Charity and Governing Document

East Kilbride and District Shopmobility ("the charity") is a company limited by guarantee (No.SC228321) and a recognised Scottish charity (No.SC032831), governed by its Memorandum and Articles of Association. The company was incorporated on 5 January 1994.

Directors

The directors from 1 April 2013 to the date of this report were as follows: -

Mr S Bennett
Councillor J Cairney
Mr T Cousins
Mrs M Elder
Miss A Gallacher
Mrs L MacIntyre
Mrs L McLuskey
Mrs M Steele

Appointment of Directors

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 15. Member directors are directors who are also members of the charity and appointed 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 all directors shall retire from office and, 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.

New directors 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 all the charity's activities to familiarise themselves with the practical works carried out.

Administrative 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 MacIntyre, Chief Executive. Lesley MacIntyre is responsible for ensuring that the charity delivers the services specified, that 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.

Statement on Risk

The Directors continually review and assess the major strategic, operational and financial risks to which the Charity is exposed on an ongoing basis. From this review the Directors continue to update and establish procedures to mitigate those risks which are identified as a result of this review. Main risks that have been identified in this review are:

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

For each of these risks procedures have been put in place to mitigate and reduce the associated risk.

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2014 (continued)

Principal Activities

The charity's principal objective is 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. It seeks to achieve this objective through the provision of:

- 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 and challenging year for the charity. We have delivered our service with 10 staff and 40 volunteers, many of whom have been involved for a number of years. The common denominator is that everyone involved is committed to supporting our charity. It has been a challenging year for various reasons including difficulty in sourcing funding and the decision by South Lanarkshire Council to withdraw funding. South Lanarkshire Council did however make an interim payment this year. The reason for this was that they had hoped their funding team would have sourced external funding, however this did not happen this financial year.

This has meant that our only source of funding has been from Reith Lambert, Managing Agent for East Kilbride Shopping Centre. This is and remains our main challenge to meet the shortfall between income and running costs. We have managed to continue delivering our Shopmobility Service seven days a week, however we took the decision to reduce the number of days our mini-bus operates to three days a week. This reduced running costs, which in turn reduced the deficit position, meaning we could continue to run our mini-bus service.

We have again 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 from Jobcentreplus.

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

Demand for our service increased again this year with the Shopmobility service being used in excess of 13,000 times and the bus service making in excess of 4000 journeys.

We only see demand for our service increasing annually due to Scotland's ageing population, and a higher than average ageing population in East Kilbride. The Scottish Government remains committed to Reshaping Care for Older People. The Trustees are focussed on building relationships with South Lanarkshire Council Social Work, NHS and local third sector organisations to deliver a Shopmobility service that meets the needs of Scotland's ageing population.

The charity continues to run the play area, café and kiddy cars as income generating activities. All income is used to support the Shopmobility service.

In financial year 2013-14 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.

Our income generating activities are crucial to our charity as they provide income to support our core activities.

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2014 (continued)

Financial Review

Results for the year

As can be seen from the Statement of Financial Activities on page 8, the Charity recorded a deficit of £25,683 (2013 – £33,430), which comprised a deficit on unrestricted funds before transfers of £7,044 (2013: £31,522) and a deficit on restricted funds before transfers of £18,639 (2013: £1,908). The net assets of the Charity at the year end were £84,713, of which £46,316 related to the General Fund, £4,534 related to the Designated Assets Fund and £33,863 to Restricted Funds.

Reserves policy

In general terms the level of expenditure incurred during a year is matched by the appropriate level of funding gained in that year. Nevertheless it is recognised that there is a need to carry an appropriate level of reserves to provide a margin of safety in the event of temporary difficulties with funding and to enable the Charity to take advantage of development opportunities which may present themselves.

Funds in deficit

There were no funds in deficit at the year end.

Plans for Future Periods

Reith Lambert, Landlord of East Kilbride Shopping Centre, remain committed to making an annual contribution towards the running costs of the Shopmobility service.

South Lanarkshire Council have intimated that they will no longer provide funding for the Shopmobility service which will have a serious 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.

Funding remains our biggest challenge and it is perhaps made harder to source funding due to the fact that other Shopmobility services operate in so many different formats including operated by shopping centres, local authorities and as charities. This means that there is no standard structure of Shopmobility services meaning it can be difficult to access funding due to the perception that Shopmobility is operated by shopping centres or local authorities.

Even given the challenges, our team at East Kilbride & District Shopmobility are passionate about the benefits of our service. It only takes one service user to tell us about the difference that using Shopmobility makes to their life, to highlight the importance of delivering our service for many years to come.

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2014 (continued)

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its surplus or deficit for that period. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board



L MacIntyre
Director

Dated: *22nd* December 2014

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

We have audited the financial statements of East Kilbride & District Shopmobility for the year ended 31 March 2014 which comprise, the Income and Expenditure Account and Statement of Financial Activities, the Balance Sheet, and the related notes. 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 company's directors and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's directors and members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and company's directors and members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors 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 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 (APB's) Ethical Standards for Auditors including APB Ethical Standard – Provisions Available to Small Entities, in circumstances set out in note twenty-two to the financial statements.

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 charitable company'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 Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 2014 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matters prescribed by the Companies Act 2006

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

East Kilbride & District Shopmobility (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

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 charitable company 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption to prepare a Strategic Report or in preparing the Directors' Annual Report.



Margaret Logan (Senior Statutory Auditor)

For and on behalf of Cook & Co. Statutory Auditor

Cook & Co. is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Suite 525

Baltic Chambers

50 Wellington Street

Glasgow G2 6HJ

Date 22 December 2014

East Kilbride & District Shopmobility (Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account

for the year ended 31 March 2014

	Notes	Unrestricted Funds		Restricted Funds	Total 2014	Total 2013
		General	Designated Assets			
		£	£	£	£	£
Incoming resources						
<i>From generated funds:</i>						
Voluntary income	2	19,146	-	-	19,146	17,767
<i>From charitable activities:</i>						
Grants	2	22,500	-	20,359	42,859	61,469
<i>Other incoming resources</i>						
Activities for Generating Funds		105,018	-	-	105,018	97,406
Bank interest	2	111	-	-	111	114
Total incoming resources		146,775	-	20,359	167,134	176,756
Resources expended						
Charitable activities	3	137,535	-	27,757	165,292	178,497
Governance costs	4	14,105	-	-	14,105	16,760
Other resources expended: depr'n	11	-	918	9,510	10,428	14,130
Other resources expended: loss on disposal		-	1,261	1,731	2,992	799
Total resources expended		151,640	2,179	38,998	192,817	210,186
Deficit for the year and net outgoing resources before transfers						
		(4,865)	(2,179)	(18,639)	(25,683)	(33,430)
Transfers	21	(4,087)	6,713	(2,626)	-	-
Net movement in funds		(8,952)	4,534	(21,265)	(25,683)	(33,430)
Balance brought forward		55,268	-	55,128	110,396	143,826
Closing balance at 31 March 2014		46,316	4,534	33,863	84,713	110,396
Comprising:-						
<i>Unrestricted Funds</i>						
General	16	46,316	-	-	46,316	55,268
<i>Designated Funds</i>						
Designated Assets	16	-	4,534	-	4,534	-
<i>Restricted Funds</i>						
Community/ Big Lottery Fund	17	-	-	76	76	3
Robertson Trust	17	-	-	-	-	77
Strathclyde Police	17	-	-	-	-	88
Scottish Executive	17	-	-	33,022	33,022	46,977
SCVO Community Job Fund	17	-	-	595	595	7,983
Independent Training Fund	17	-	-	170	170	-
		46,316	4,534	33,863	84,713	110,396

The notes on pages 10 to 16 form part of these financial statements.

East Kilbride & District Shopmobility (Limited by Guarantee)

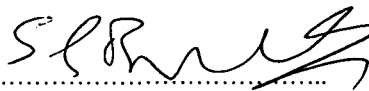
Balance Sheet as at 31 March 2014

	Notes	2014 £	2013 £
Fixed Assets			
Tangible assets	11	37,632	51,052
Current Assets			
Stock		350	450
Debtors	12	6,789	9,132
Cash at bank & in hand		47,382	55,619
		<u>54,521</u>	<u>65,201</u>
Creditors: Amounts falling due within one year	13	<u>7,440</u>	<u>5,857</u>
Net Current Assets		47,081	59,344
Net Assets		<u><u>84,713</u></u>	<u><u>110,396</u></u>
Represented by:			
Unrestricted Funds	16	50,850	55,268
Restricted Funds	17	33,863	55,128
		<u><u>84,713</u></u>	<u><u>110,396</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 8 to 16 were approved by the Directors on 22 December 2014 and signed on their behalf by:


.....
Lesley MacIntyre
Director


.....
Stephen Bennett
Director/Chairperson

The notes on pages 10 to 16 form part of these financial statements.

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

1. Accounting policies

Accounting convention

The financial statements have been prepared under the Financial Reporting Standard for Smaller Entities (effective April 2008), the historical cost convention and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005).

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

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

Income recognition

Revenue grants are recognised in the Income and Expenditure Account and Statement of Financial Activities so as to match them with the expenditure towards which they are intended to contribute.

Grants received to fund capital expenditure are credited to a restricted capital fund and released to the designated assets fund on completion of the capital project.

Donations and other voluntary income is accounted for when received.

Interest is accounted for on an accruals basis.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities as shown on page 8, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the directors for particular purposes.

Restricted funds comprise grants and other income received for spending on specified purposes as laid down by the grantor.

Allocation of support costs

Support costs are allocated in proportion to the direct costs attributable to each area of the operations, i.e. charitable activities, fundraising and governance as shown in Note 3 and 4.

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

2. Incoming resources

Income from generated funds	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<i>Voluntary income</i>				
Donations	18,445	-	18,445	17,767
Commission received	701	-	701	-
	<u>19,146</u>	<u>-</u>	<u>19,146</u>	<u>17,767</u>

Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<i>Grants</i>				
Employment Enterprise	-	-	-	2,234
SCVO Community Job Fund	-	8,851	8,851	21,197
South Lanarkshire Council	7,500	140	7,640	15,210
Reith Lambert	15,000	-	15,000	15,000
DLCF - Business Plan	-	-	-	5,000
DLCF - Boobaloo cars	-	2,850	2,850	-
Bus service grant	-	1,955	1,955	2,828
Routes to Work- South	-	3,275	3,275	-
SCVO - 3rd Sector- Intern	-	1,788	1,788	-
Independent Training	-	1,500	1,500	-
	<u>22,500</u>	<u>20,359</u>	<u>42,859</u>	<u>61,469</u>

Income from Activities for Generating Funds

Registration and hire fees	13,792	-	13,792	9,320
Fundraising events	13,244	-	13,244	8,770
Café	34,458	-	34,458	34,083
Hire of Boobaloo cars	9,386	-	9,386	9,073
Lets play	34,138	-	34,138	36,160
	<u>105,018</u>	<u>-</u>	<u>105,018</u>	<u>97,406</u>

3. Charitable activities

Activity	Staff costs £	Other direct costs £	Share of support costs £	Total 2014 £	Total 2013 £
Provision of advice and information	93,839	43,949	27,504	165,292	178,497
Of which:	<i>(Note 9)</i>	<i>(Note 5)</i>	<i>(Note 6)</i>		
Relating to unrestricted funds	71,177	38,854	27,504	137,535	166,079
Relating to restricted funds	22,662	5,095	-	27,757	12,418

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

4. Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Auditors' remuneration	3,033	-	3,033	1,600
Staff costs (see Note 9)	9,328	-	9,328	3,343
Accountancy fees	492	-	492	714
Consultancy fees	1,107	-	1,107	10,818
Legal fees	145	-	145	285
	14,105	-	14,105	16,760

5. Other direct costs	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Café	14,162	-	14,162	25,386
Lets play soft play area	3,518	-	3,518	18,447
Hire and purchase of boobaloo cars	1,350	3,000	4,350	6,041
Provision of mobility aids	11,358	2,095	13,453	104,777
Premises costs	8,466	-	8,466	404
	38,854	5,095	43,949	155,055

6. Support costs	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Share of staff costs (see Note 9)	23,319	-	23,319	18,952
Operating lease- plant & equipment	819	-	819	554
Office costs	2,006	-	2,006	716
Subscription & affiliation training	425	-	425	3,132
Bank charges	409	-	409	88
Sundry expenses	526	-	526	-
	27,504	-	27,504	23,442

7. Operating surplus	2014 £	2013 £
The surplus is stated after charging: -		
Depreciation of fixed assets	10,428	14,130
Loss on disposal of fixed assets	2,992	799
Director's remuneration	29,988	29,388
Auditors' remuneration:		
External audit	3,033	1,600
Other advice	492	879
Operating lease costs:		
Plant and machinery	819	554

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

8. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

9. Staff costs and numbers

	2014	2013
	£	£
Gross salaries	119,720	127,260
Employer's National Insurance	6,766	6,633
	126,486	133,893
Staff costs attributable to:	£	£
Charitable Activities (Note 3)	93,839	111,598
Governance Costs (Note 4)	9,328	3,343
Support and Administrative Expenses (Note 6)	23,319	18,952
	126,486	133,893
	2014	2013
	No.	No.
The average number of employees, calculated on a full-time equivalent basis, was:	9	10
Staff costs salary breakdown:	£	
Shopmobility	67,088	
Let's Play / Café	43,052	
Bus	16,346	
	126,486	

10. Transactions with directors

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. (2013: £nil).

During the year, one member of the management committee received a salary of £29,988 for her role in the charity (2013: £29,388). Her daughter also received a salary of £1,606 for her role in the charity (2013 : £nil).

11. Tangible fixed assets

	Mobility	Fixtures	Motor	Tenants	
	aids	& Office	Motor	Improvem	Total
		Equipm't	Vehicles	ents	£
			£	£	
Cost					
At 1 April 2013	94,040	27,851	32,609	3,179	157,679
Disposals	(32,032)	(10,923)	-	-	(42,955)
At 31 March 2014	62,008	16,928	32,609	3,179	114,724
Depreciation					
At 1 April 2013	65,695	21,444	18,852	636	106,627
Charge for year	5,452	1,219	3,439	318	10,428
Disposals	(30,571)	(9,392)	-	-	(39,963)
At 31 March 2014	40,576	13,271	22,291	954	77,092
Net Book Value					
At 31 March 2014	21,432	3,657	10,318	2,225	37,632
At 31 March 2013	28,345	6,407	13,757	2,543	51,052

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

12. Debtors: falling due within one year	2014	2013
	£	£
Income tax recoverable	22	22
Other debtors	899	562
Prepayments	5,868	8,548
	6,789	9,132
13. Creditors: falling due within one year	2014	2013
	£	£
Trade creditors	191	185
Paye and social security	1,450	1,560
VAT	3,089	2,444
Accruals	2,710	1,668
	7,440	5,857

15. Liability of members

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1. At 31 March 2014, there were 11 members (2013 - 11 members).

16. Unrestricted funds	Balance at	Incoming	Resources		Balance at
	01.04.13	resources	expended	Transfers	31.03.14
	£	£	£	£	£
General Fund	55,268	146,775	(151,640)	(4,087)	46,316
	55,268	146,775	(151,640)	(4,087)	46,316
<i>Designated funds:</i>					
Designated Assets Fund	-	-	(2,179)	6,713	4,534
	-	-	(2,179)	6,713	4,534
Total unrestricted funds	55,268	146,775	(153,819)	2,626	50,850

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated Assets Fund represents the net book value of the charity's assets.

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

17. Restricted funds	Balance at 01.04.13 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.14 £
Community/ Big Lottery Fund	3	-	(1,747)	1,820	76
Robertson Trust	77	-	(10)	(67)	-
Strathclyde Police	88	-	(88)	-	-
Scottish Executive	46,977	-	(9,396)	(4,559)	33,022
SCVO Community Job fund	7,983	8,851	(16,239)	-	595
SLC - Xmas Grant	-	140	(140)	-	-
DLCF - Boobaloo cars	-	2,850	(3,000)	150	-
SCVO Marketing Intern	-	1,788	(1,818)	30	-
Independent Training	-	1,500	(1,330)	-	170
Bus Service	-	1,955	(1,955)	-	-
Routes to work	-	3,275	(3,275)	-	-
Total restricted funds	55,128	20,359	(38,998)	(2,626)	33,863

Explanation of funds

Community/ Big Lottery Fund is 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.

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

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.

South Lanarkshire Council Fund is for the provision of a christmas lunch for the over 60's.

DLCF Fund is for the purchase of Boobaloo cars.

SCVO Marketing Intern Fund is a fund to support young people into sustainable employment.

Independent Training Fund is a fund to provide a training course to a young person.

Bus Service Fund is a grant towards the running and maintenance of the mini bus.

Routes to Work Fund is a fund to help people in Lanarkshire get back to work.

18. Analysis of net assets by funds

	General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2014 £
Fixed Assets	-	4,534	33,098	37,632
Current Assets				
Stock	350	-	-	350
Debtors and prepayments	4,028	-	2,761	6,789
Cash at bank & in hand	49,378	-	(1,996)	47,382
Current Liabilities				
Creditors and accruals	(7,440)	-	-	(7,440)
Net Assets	46,316	4,534	33,863	84,713

East Kilbride & District Shopmobility (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2014

19. Insurance

The charity arranges directly each year insurance to cover contents of property, public liability and employer's liability insurance.

20. Volunteers

The Charity is dependent on the services of volunteers to carry out its objectives. The volunteers give their time free of charge and it is not possible to quantify the benefit arising to the Charity.

21. Transfers

	Unrestricted		
	General	Designated	Restricted
	Funds	Funds	Funds
	£	£	£
Transfer to correct closing fixed assets fund balances	2,806	-	(2,806)
Restricted fund deficits funded by general fund	(180)	-	180
Transfer to create Designated Assets Fund	(6,713)	6,713	-
	(4,087)	6,713	(2,626)

22. APB Ethical Standard - Provisions Available to Small Entities

In common with many other businesses of our size and nature we have used our auditors to assist with the preparation of these financial statements.