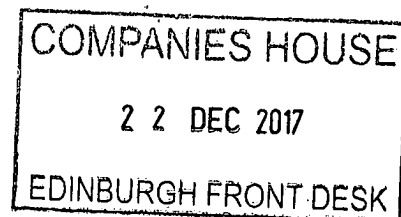


Scottish Charity Number: SC032831

Company Number: SC228321



Older and Active in East Kilbride Ltd.

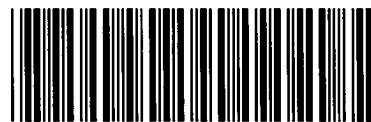
(Formerly East Kilbride & District Shopmobility)

(Limited by Guarantee)

Financial Statements

Year ended 31 March 2017

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Older and Active in East Kilbride Ltd. (Limited by Guarantee)

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Older and Active in East Kilbride Ltd. (Limited by Guarantee)

Reference and Administrative Details

Directors

Mr S Bennett
Councillor J Cairney
Mr T Cousins
Mrs L MacIntyre
Mrs L McLuskey
Mr T Smart
Mr G McKenzie

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

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2017

The directors are pleased to present their report together with the audited financial statements for the year ended 31 March 2017.

Status of Charity and Governing Document

Older & Active in East Kilbride Ltd. ("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 2016 to the date of this report were as follows: -

Mr S Bennett
Councillor J Cairney
Mr T Cousins
Mrs L MacIntyre
Mrs L McLuskey
Mr T Smart
Mr G McKenzie (appointed 10 January 2017)

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.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2017 (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

This year has been extremely significant and important for our Charity. After undertaking a feasibility study and business plan our Board of Directors unanimously decided to change our name to Older & Active in East Kilbride. The decision was based on the potential in East Kilbride to build on the achievements and capacity of the project to date, and to now develop an exemplar approach to supporting the new agendas for older and disabled people. This would necessitate an ever strengthening partnership between the voluntary, public and private sectors. This option would require embedding and extending the current project, and setting further outcome targets directly related to relevant policy agendas both at local and national level. We have progressed this option this year and developed our services in response to the needs of our service users and our local community.

We were fortunate to be awarded Marketing Support through Just Enterprise. The Marketing Consultant worked with us through the transitional steps from choosing a new logo to holding developmental sessions where we developed an action plan of how we would communicate the changes to our local community.

The governance involved in changing our name has all been completed with the change of name, aims and purposes communicated to OSCR and Companies House and accepted by both organisations. To celebrate this step change in our organisation we held a Launch event in October which was well attended by partner organisations, local companies, third sector organisations and our service users.

During this transitional year we have worked towards providing a wrap-around service that tackles social isolation in older and disabled people of all ages in our local community. Everyone in our organisation including Directors, staff, volunteers and service users have risen to the challenge and helped to play their part in this transitional period. The outcome has been a good year where we have helped many people and are well placed to help more in the future. We now deliver our Shopmobility service from two locations in East Kilbride Town Centre, with a mini-bus service and we also have a community hub. These services all help older and disabled people to remain independent, active, and live longer healthier lives.

Our Shopmobility service has had a really busy year offering mobility equipment which enables people with disabilities or restricted mobility to access the amenities of East Kilbride Shopping Centre independently. These amenities include shops, restaurants, banks, the main post office, library and a cinema. In the local vicinity is the health centre, council offices, police and fire station and local credit union. The provision of mobility equipment enables our service users to independently access all of these services without having to rely on a family member or carer.

The mini-bus service continues to provide accessible transport to people who find it difficult to get to East Kilbride Town Centre. The service means that people who find it difficult to use public transport or taxis can access the shopping centre. We continue to operate this service with volunteer drivers who happily give their time to help people get out of their homes. The transition to volunteer drivers has helped to secure the future of the bus service as it is now a sustainable service.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2017 (continued)

Achievements and performance (continued)

The Meeting Place has continued to evolve and develop. The setup of the community hub/cafe is proving very popular. The relaxed atmosphere means that older and disabled people who are at risk of isolation feel comfortable to drop in for a coffee, and then access all the other activities and information that are on offer from our partner organisations including Health and Social Care Partnership, NHS, Social Work, Police Scotland, Fire and Rescue Service, local CAB and other third sector organisations. This year we have moved towards services that help physical and mental health and wellbeing in line with the Scottish Government's National Outcomes. It is well documented that Scotland has an ageing population and that people are living longer. East Kilbride, as a new town, has a higher than average ageing population, due to the fact that the people who moved to East Kilbride to raise their young families are now in their late seventies or eighties. The strain on health and social care means that new solutions are required to provide alternative services to traditional healthcare.

Older & Active is well placed to deliver these services and already demand from local people is highlighting that this is the type of service that older people like as they can decide what will help them. They can pop in for a coffee and enjoy some company or access the entire range of services on offer.

Financial Review

Results for the year

As can be seen from the Statement of Financial Activities on page 8, the Charity recorded a surplus of £8,305 (2016: deficit of £10,631). The net assets of the Charity at the year-end were £58,916 of which £40,830 related to the General Fund, £1,875 related to the Designated Assets Fund and £16,211 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

The organisational strategy over the next three years is to continue to deliver a range of services that tackle social isolation and help people to live well and actively age. We will continue to align our services with the outcomes of the Health & Social Care Partnership and develop services that will help people in our community.

To deliver this we need to access funding to sustain our organisation. The Management of the Shopping Centre support our Shopmobility service and we acknowledge and appreciate this support. The mini-bus operates with volunteer drivers and is sustainable. Funding for The Meeting Place finishes in March 2018 and we are actively trying to source funding at the moment to ensure that we can continue to deliver services that are required. This is evidenced by the numbers accessing Older & Active.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2017 (continued)

Statement of Directors' Responsibilities

The charity directors are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 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 company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Stephen Bennett
Director/Chairperson

Dated:

18/12/2017

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

We have audited the financial statements of Older & Active in East Kilbride Ltd for the year ended 31 March 2017 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-one 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 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 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.

Older & Active in East Kilbride Ltd. (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.

Cook & Co

Alan Young (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 22/12/17

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account for the year ended 31 March 2017

	Notes	Unrestricted Funds		Restricted Funds	Total 2017	Total 2016
		General	Designated Assets			
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	19,908	-	-	19,908	15,745
<i>Charitable activities</i>						
Grants	2	46,000	-	92,244	138,244	106,958
Other trading activities	2	58,384	-	-	58,384	85,275
Investments		49	-	-	49	31
Other		-	-	-	-	-
Total		124,341	-	92,244	216,585	208,009
Expenditure on:						
Charitable activities	3	93,701	-	88,623	182,324	191,774
Other: Governance costs	4	15,173	-	5,900	21,073	18,638
Other: Depreciation	7	-	375	4,508	4,883	6,320
Other: Loss on disposal	7	-	-	-	-	1,908
Total		108,874	375	99,031	208,280	218,640
Net Income/(expenditure)		15,467	(375)	(6,787)	8,305	(10,631)
Transfers	22	3,730	-	(3,730)	-	-
Net movement in funds		19,197	(375)	(10,517)	8,305	(10,631)
Reconciliation of funds						
Balance brought forward		21,633	2,250	26,728	50,611	61,242
Balance carried forward		40,830	1,875	16,211	58,916	50,611
Comprising:-						
<i>Unrestricted Funds</i>						
General	16	40,830	-	-	40,830	21,633
<i>Designated Funds</i>						
Designated Assets	16	-	1,875	-	1,875	2,250
<i>Restricted Funds</i>						
Big Lottery Fund	17	-	-	-	-	6,561
Scottish Executive	17	-	-	15,489	15,489	19,997
People and Communities Fund	17	-	-	-	-	-
SCVO Community Job fund	17	-	-	552	552	-
Independent Training	17	-	-	170	170	170
Bus Service	17	-	-	-	-	-
		40,830	1,875	16,211	58,916	50,611

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

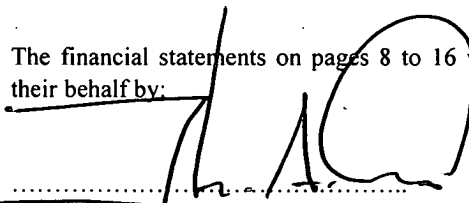
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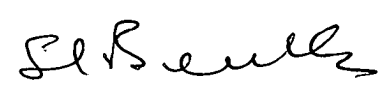
Balance Sheet as at 31 March 2017

	Notes	2017 £	2016 £
Fixed Assets			
Tangible assets	11	17,425	22,309
Current Assets			
Stock		350	350
Debtors	12	1,469	4,697
Cash at bank & in hand		46,334	39,967
		<u>48,153</u>	<u>45,014</u>
Creditors: Amounts falling due within one year	13	<u>6,661</u>	<u>16,712</u>
Net Current Assets		41,492	28,302
Net Assets		<u><u>58,916</u></u>	<u><u>50,611</u></u>
The funds of the charity			
Unrestricted Funds	16	42,705	23,883
Restricted Funds	17	16,211	26,728
Total charity funds		<u><u>58,916</u></u>	<u><u>50,611</u></u>

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

The financial statements on pages 8 to 16 were approved by the Directors on 18.12.17 and signed on their behalf by:


Tom Cousins
Director/Treasurer


Stephen Bennett
Director/Chairperson

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

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General Information

The charitable company is a company limited by guarantee and incorporated in Scotland. The company's registered office is SC033307. The address of the registered office can be found within the reference and administrative details.

The presentation currency of the financial statements is pounds sterling (£).

Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, as issued by the Financial Reporting Council (effective 1 January 2016) ("FRS 102"), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities (as amended by Update Bulletin 1).

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

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

Revenue grants are recognised in the 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Fund structure

Unrestricted funds comprise those funds which the charity is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in notes 16 and 17.

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.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Donations	19,908	-	19,908	15,745
Commission received	-	-	-	-
	<u>19,908</u>	<u>-</u>	<u>19,908</u>	<u>15,745</u>

Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
<i>Grants</i>				
SCVO Community Job Fund	-	8,822	8,822	12,524
Health and Social Care Partnership Integrated Care Fund	-	37,250	37,250	-
Reith Lambert	46,000	-	46,000	24,225
Bus service grant	-	831	831	1,764
Routes to Work- South	-	-	-	-
People and Communities Fund	-	45,341	45,341	58,445
Big Lottery	-	-	-	10,000
	<u>46,000</u>	<u>92,244</u>	<u>138,244</u>	<u>106,958</u>

Income from other trading activities

Registration and hire fees	17,620	-	17,620	14,530
Fundraising events	2,106	-	2,106	4,762
Hire of Boobaloo cars	6,333	-	6,333	7,591
Lets play	13,451	-	13,451	45,091
Community Café	18,874	-	18,874	13,301
	<u>58,384</u>	<u>-</u>	<u>58,384</u>	<u>85,275</u>

3. Charitable activities

	Staff costs	Other direct costs	Share of support costs	Total 2017	Total 2016
Activity	£	£	£	£	£
Provision of advice and information	97,322	49,373	35,629	182,324	191,774
Of which:	<i>(Note 9)</i>	<i>(Note 5)</i>	<i>(Note 6)</i>		
Relating to unrestricted funds	30,305	27,767	35,629	93,701	123,042
Relating to restricted funds	67,017	21,606	-	88,623	68,732

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

4. Other expenditure : Governance costs	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Auditors' remuneration	3,155	-	3,155	2,331
Staff costs (see Note 9)	10,475	-	10,475	8,589
Accountancy fees	45	-	45	-
Consultancy fees	1,498	5,900	7,398	7,718
	15,173	5,900	21,073	18,638

5. Other direct costs	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Lets play café	1,156	-	1,156	9,993
Bus expenses	369	831	1,200	-
Lets play soft play area	29	-	29	3,260
Lets play moving costs	-	-	-	9,225
Marketing and branding	-	4,027	4,027	-
Hire and purchase of boobaloo cars	-	-	-	-
Provision of mobility aids	12,511	-	12,511	14,988
Premises costs	9,978	-	9,978	6,931
Provision of health and wellbeing	256	13,488	13,744	15,455
Olympia Expenses	3,468	3,260	6,728	3,079
	27,767	21,606	49,373	62,931

6. Support costs	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Share of staff costs (see Note 9)	26,189	-	26,189	21,473
Support costs	-	-	-	-
Childcare costs	-	-	-	-
Operating lease- plant & equipment	1,259	-	1,259	1,024
Office costs	7,613	-	7,613	2,505
Subscription & affiliation training	225	-	225	3,565
Membership fees	-	-	-	-
Office equipment	-	-	-	-
Bank charges	115	-	115	72
Cleaning	-	-	-	-
VAT not claimed	-	-	-	1,440
Sundry expenses	228	-	228	603
	35,629	-	35,629	30,682

7. Operating deficit	2017	2016
	£	£
The deficit is stated after charging: -		
Depreciation of fixed assets	4,883	6,320
Loss on disposal of fixed assets	-	1,908
Auditors' remuneration:		
External audit	3,155	2,331
Other advice	-	-
Operating lease costs:		
Plant and machinery	1,259	1,024

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

8. Taxation

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

9. Staff costs and numbers

	2017 £	2016 £
Gross salaries	127,425	122,260
Employer's National Insurance	6,201	5,963
Pension costs	360	-
	133,986	128,223
Staff costs attributable to:	£	£
Charitable Activities (Note 3)	97,322	98,161
Governance Costs (Note 4)	10,475	8,589
Support and Administrative Expenses (Note 6)	26,189	21,473
	133,986	128,223
	2017 No.	2016 No.
The average number of employees, calculated on a full-time equivalent basis, was:	9	9

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. (2016: £nil).

During the year, one member of the management committee received a salary of £33,042 for her role in the charity (2016: £33,289).

11. Tangible fixed assets

	Mobility aids	Fixtures & Office Equipm't	Motor Vehicles £	Tenants Improvements £	Total £
Cost					
At 1 April 2016	62,008	18,223	32,609	-	112,840
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2017	62,008	18,223	32,609	-	112,840
Depreciation					
At 1 April 2016	48,291	15,436	26,805	-	90,532
Charge for year	2,743	689	1,451	-	4,883
Disposals	-	-	-	-	-
At 31 March 2017	51,034	16,125	28,256	-	95,415
Net Book Value					
At 31 March 2017	10,974	2,098	4,353	-	17,425
At 31 March 2016	13,717	2,787	5,804	-	22,309

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

12. Debtors: falling due within one year	2017 £	2016 £
Income tax recoverable	22	22
Other debtors	494	1,743
Prepayments	953	2,932
	<u>1,469</u>	<u>4,697</u>

13. Creditors: falling due within one year	2017 £	2016 £
Trade creditors	946	5,468
Paye and social security	2,668	2,422
VAT	-	-
Accruals	3,047	8,822
	<u>6,661</u>	<u>16,712</u>

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 2017, there were 11 members (2016 - 11 members).

16. Unrestricted funds	Balance at 01.04.16 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.17 £
General Fund	21,633	124,341	(108,874)	3,730	40,830
	<u>21,633</u>	<u>124,341</u>	<u>(108,874)</u>	<u>3,730</u>	<u>40,830</u>
<i>Designated funds:</i>					
Designated Assets Fund	2,250	-	(375)	-	1,875
	<u>2,250</u>	<u>-</u>	<u>(375)</u>	<u>-</u>	<u>1,875</u>
Total unrestricted funds	<u>23,883</u>	<u>124,341</u>	<u>(109,249)</u>	<u>3,730</u>	<u>42,705</u>

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.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

17. Restricted funds	Balance at 01.04.16 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.17 £
Big Lottery Fund	6,561	-	(6,561)	-	-
Scottish Executive	19,997	-	(4,508)	-	15,489
People and Communities Fund	-	45,341	(41,611)	(3,730)	-
SCVO Community Job fund	-	8,822	(8,270)	-	552
Independent Training	170	-	-	-	170
Bus Service	-	831	(831)	-	-
Integrated Care Fund	-	37,250	(37,250)	-	-
Total restricted funds	26,728	92,244	(99,031)	(3,730)	16,211

Explanation of funds

Big Lottery Fund - grant to complete a feasibility and business plan.

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

People and Communities Fund - grant to set up a community hub/meeting place for older and disabled people to tackle loneliness and isolation.

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.

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.

Integrated Care Fund - grant funding from the South Lanarkshire Health & Social Care Partnership to address social isolation, improve quality of life, health and well-being in older and disabled people in the local community.

18. Analysis of net assets by funds

	Unrestricted General Fund £	Designated Funds £	Restricted Funds £	Total 2017 £
Fixed Assets	-	1,875	15,550	17,425
Current Assets				
Stock	350	-	-	350
Debtors and prepayments	1,469	-	-	1,469
Cash at bank & in hand	45,673	-	661	46,334
Current Liabilities				
Creditors and accruals	(6,661)	-	-	(6,661)
Net Assets	40,831	1,875	16,211	58,917

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. 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.

Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2017

22. Transfers

	Unrestricted		
	General Funds £	Designated Funds £	Restricted Funds £
Transfer of management fee	3,730	-	(3,730)
	<u>3,730</u>	<u>-</u>	<u>(3,730)</u>

23. Transition to SORP FRS 102

These financial statements for the year ended 31 March 2017 are the charity's first financial statements that comply with SORP FRS 102. The charity's date of transition to SORP FRS 102 is 1 April 2015. The charity's last financial statements prepared in accordance with previous SORP FRSSE 2015 were for the year ended 31 March 2016.

There were no adjustments or restatements on transition to SORP FRS 102.

24. Comparative Financial Statements

	General £	Designated £	Restricted £	Total £
Income and endowments from:				
Donations and legacies	15,745	-	-	15,745
Charitable activities				
Grants	24,225	-	82,733	106,958
Other trading activities	85,275	-	-	85,275
Investments	31	-	-	31
Other	-	-	-	-
Total	<u>125,276</u>	<u>-</u>	<u>82,733</u>	<u>208,009</u>
Expenditure on:				
Charitable activities	123,042	-	68,732	191,774
Other: Governance costs	11,137	-	7,501	18,638
Other: Depreciation	-	584	5,736	6,320
Other: Loss on disposal	-	1,908	-	1,908
Total	<u>134,179</u>	<u>2,492</u>	<u>81,969</u>	<u>218,640</u>
Net Income/(expenditure)	<u>(8,903)</u>	<u>(2,492)</u>	<u>764</u>	<u>(10,631)</u>
Transfers				-
Net movement in funds	<u>(8,903)</u>	<u>(2,492)</u>	<u>764</u>	<u>(10,631)</u>
Reconciliation of funds				
Balance brought forward	30,536	4,742	25,964	61,242
Balance carried forward	<u>21,633</u>	<u>2,250</u>	<u>26,728</u>	<u>50,611</u>