

Scottish Charity Number: SC032831
Company Number: SC228321

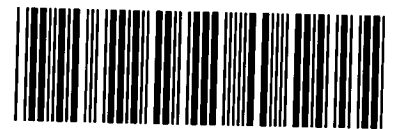
COMPANIES HOUSE

Older and Active in East Kilbride Ltd.

(Limited by Guarantee)

Financial Statements
Year ended 31 March 2018

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COMPANIES HOUSE

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

Milne Craig
Chartered Accountants
Statutory Auditors
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

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 2018

The directors are pleased to present their report together with the audited financial statements for the year ended 31 March 2018.

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 2017 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

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 2018 (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 a successful year for our Charity as we continue to develop our range of services under our umbrella organisation Older & Active in East Kilbride.

Changing the name of our charity was a clear step change in the direction and strategy of our organisation which now aims to tackle loneliness and isolation in older and disabled people in East Kilbride and surrounding areas.

In a relatively short period of time Older & Active in East Kilbride has been recognised as one of the main organisations offering a range of services that provide an exemplar approach to supporting new agendas for older and disabled people in our local community. During the year we have also developed and strengthened our partnerships with voluntary, public and private sector organisations. We work closely with our partner organisations ensuring that our client group has access to a wide range of services that can support them to live well.

The decision to align our services with Health & Social Care has been an important strategic decision as we clearly see the benefits that our service users are experiencing by being able to access a range of services in one central accessible location.

We were successful in attracting funding from the People & Communities Fund, The Health & Social Care Partnership as well as support from the Landlord of East Kilbride Shopping Centre. This mix of funding has been critical in the delivery of our services this year and for sustainability going forward.

The higher than average ageing population in East Kilbride is an emerging issue, which is specific to New Towns. People who moved here to raise their families are now reaching retirement age and beyond and are now finding the Town fragmented, difficult to get around, with long walks to public transport in some cases, and no facilities on their doorstep.

The following services were delivered this year:

Shopmobility Service

This has been another busy year with the service being used in excess of 14,000 times. The range of mobility equipment enables people with disabilities and limited mobility to access the amenities of East Kilbride Shopping Centre independently. These amenities include shops, restaurants, banks, the post office, library and a cinema. In the local vicinity is the community health centre, council offices, police and fire station and local credit union. The use of mobility equipment offers our service users freedom and independence to access the amenities without having to rely on a family member or a carer.

Mini-Bus Service

Our mini-bus service continues to provide accessible transport to people who find it difficult to get to East Kilbride Town Centre. The service helps people who find it difficult to use public transport or taxis and in many cases using our minibus is the only way they can get out of their home independently. We continue to operate this service with volunteer drivers who happily give their time to help people get out of their homes.

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

Report of the Directors for the year ended 31 March 2018 (continued)

Achievements and performance (continued)

The Meeting Place

The Meeting Place continues to evolve and develop with our community café/hub well established now in the local community. The relaxed atmosphere means that older and disabled people who are at risk of isolation feel comfortable to drop in for a coffee, then access all the other activities that take place including arts and crafts, knitting group and befriending group.

We also work with a wide range of partner organisations including the Health & Social Care Partnership, Police Scotland, Fire and Rescue, NHS, Social work and local third sector organisations

Health and Wellbeing Services

This year has seen the development of our health and wellbeing services. The decision to align our services with health and social care was an important strategic decision, and we now provide a range of services aimed at providing a holistic approach to our services users' physical and mental wellbeing.

We provide a range of services including complementary therapies, tai chi, podiatry, physiotherapy and acupuncture and courses designed to help service users self-manage their own long-term conditions.

Our health and wellbeing services help our service users manage their own physical and mental health, feel better, less stressed and more in control of their own lives.

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 £6,304 (2017: £8,305). The net assets of the Charity at the year-end were £65,220 of which £52,559 related to the General Fund, £1,680 related to the Designated Assets Fund and £10,981 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 charity plans to continue to develop our services with the ultimate aim of tackling social isolation and loneliness in our local community. Our ageing population is causing pressure on many organisations and new responses are required, in addition to traditional services such as day care and residential care. We aim to provide a suite of services that help older and disabled people to live longer, healthier and happier lives.

We will continue to work with our existing funders, whilst seeking additional funding to help to make East Kilbride a community that embraces our ageing population and responds quickly and directly to the demands that arise in the future.

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

Report of the Directors for the year ended 31 March 2018 (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: 17 December 2018

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

Report of the Independent Auditors to the Directors and Members

Opinion

We have audited the financial statements of Older & Active in East Kilbride Ltd. (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements. 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).

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 2018 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 Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

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 directors' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's directors, 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 charitable company's members and directors those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and directors as a body, for our audit work, for this report, or for the opinions we have formed.

Milne Craig

William Vernal BA CA (Senior Statutory Auditor)

For and on behalf of Milne Craig

Chartered Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Abercorn House

79 Renfrew Road

Paisley

Renfrewshire

PA3 4DA

Date: 17 December 2018

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

Statement of Financial Activities and Income and Expenditure Account

for the year ended 31 March 2018

	Notes	Unrestricted Funds		Restricted Funds	Total 2018	Total 2017
		General	Designated Assets			
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	15,472	-	-	15,472	19,908
<i>Charitable activities</i>						
Grants	2	61,000	-	106,956	167,956	138,244
Other trading activities	2	50,741	-	-	50,741	58,384
Investments		42	-	-	42	49
Total		127,255	-	106,956	234,211	216,585
Expenditure on:						
Charitable activities	3	97,468	-	107,678	205,146	182,324
Other: Governance costs	4	18,058	-	-	18,058	21,073
Other: Depreciation	7	-	195	4,508	4,703	4,883
Total		115,526	195	112,186	227,907	208,280
Net Income/(expenditure)		11,729	(195)	(5,230)	6,304	8,305
Transfers		-	-	-	-	-
Net movement in funds		11,729	(195)	(5,230)	6,304	8,305
Reconciliation of funds						
Balance brought forward		40,830	1,875	16,211	58,916	50,611
Balance carried forward		52,559	1,680	10,981	65,220	58,916
Comprising:-						
<i>Unrestricted Funds</i>						
General	15	52,559	-	-	52,559	40,830
<i>Designated Funds</i>						
Designated Assets	15	-	1,680	-	1,680	1,875
<i>Restricted Funds</i>						
Scottish Executive	16	-	-	10,981	10,981	15,489
SCVO Community Job fund	16	-	-	-	-	552
Independent Training	16	-	-	-	-	170
		52,559	1,680	10,981	65,220	58,916

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.

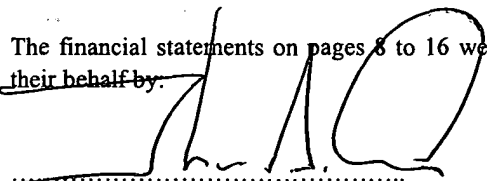
Older & Active in East Kilbride Ltd. (Limited by Guarantee)

Balance Sheet as at 31 March 2018

	Notes	2018 £	2017 £
Fixed Assets			
Tangible assets	11	16,322	17,425
Current Assets			
Stock		350	350
Debtors	12	2,653	1,469
Cash at bank & in hand		52,390	46,334
		<u>55,393</u>	<u>48,153</u>
Creditors: Amounts falling due within one year	13	<u>6,495</u>	<u>6,661</u>
Net Current Assets		48,898	41,492
Net Assets		<u><u>65,220</u></u>	<u><u>58,916</u></u>
The funds of the charity			
Unrestricted Funds	15	54,239	42,705
Restricted Funds	16	10,981	16,211
Total charity funds		<u><u>65,220</u></u>	<u><u>58,916</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 17 December 2018 and signed on their behalf by:


Tom Cousins
Director/Treasurer


Stephen Bennett
Director/Chairperson

Company number: SC228321

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 2018

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 number is SC228321. 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

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 15 and 16.

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 2018

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Donations	15,472	-	15,472	19,908
	<u>15,472</u>	<u>-</u>	<u>15,472</u>	<u>19,908</u>

Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Grants				
SCVO Community Job Fund	-	19,240	19,240	8,822
Health and Social Care Partnership Integrated Care Fund	-	40,213	40,213	37,250
Reith Lambert	61,000	-	61,000	46,000
Bus service grant	-	1,680	1,680	831
People and Communities Fund	-	38,000	38,000	45,341
People's Health Trust	-	7,823	7,823	-
	<u>61,000</u>	<u>106,956</u>	<u>167,956</u>	<u>138,244</u>

Income from other trading activities

Registration and hire fees	18,016	-	18,016	17,620
Fundraising events	3,336	-	3,336	2,106
Hire of Boobaloo cars	6,825	-	6,825	6,333
Lets play	-	-	-	13,451
Community Café	22,564	-	22,564	18,874
	<u>50,741</u>	<u>-</u>	<u>50,741</u>	<u>58,384</u>

3. Charitable activities

	Staff costs	Other direct costs	Share of support costs	Total 2018	Total 2017
Activity	£	£	£	£	£
Provision of advice and information	116,417	51,893	36,836	205,146	182,324
Of which:	<i>(Note 9)</i>	<i>(Note 5)</i>	<i>(Note 6)</i>		
Relating to unrestricted funds	35,092	25,540	36,836	97,468	93,701
Relating to restricted funds	81,325	26,353	-	107,678	88,623

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

Notes to the Financial Statements for the year ended 31 March 2018

4. Other expenditure : Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Auditors' remuneration	3,240	-	3,240	3,155
Staff costs (see Note 9)	10,751	-	10,751	10,475
Accountancy fees	-	-	-	45
Consultancy fees	4,067	-	4,067	7,398
	18,058	-	18,058	21,073

5. Other direct costs	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Lets play café	-	-	-	1,156
Bus expenses	1,606	1,680	3,286	1,200
Lets play soft play area	-	-	-	29
Marketing and branding	-	5,984	5,984	4,027
Provision of Shopmobility service	11,922	-	11,922	11,126
Minibus maintenance	1,334	-	1,334	1,385
Premises costs	8,030	-	8,030	9,978
Provision of health and wellbeing	-	12,808	12,808	13,744
The Meeting Place Community Café	2,648	5,881	8,529	6,728
	25,540	26,353	51,893	49,373

6. Support costs	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Share of staff costs (see Note 9)	26,877	-	26,877	26,189
Operating lease - plant & equipment	281	-	281	1,259
Office costs	9,490	-	9,490	7,613
Subscription & affiliation training	-	-	-	225
Bank charges	188	-	188	115
Sundry expenses	-	-	-	228
	36,836	-	36,836	35,629

7. Operating deficit	2018 £	2017 £
The deficit is stated after charging: -		
Depreciation of fixed assets	4,703	4,883
Auditors' remuneration:		
External audit	3,240	3,155
Operating lease costs:		
Plant and machinery	281	1,259

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

Notes to the Financial Statements for the year ended 31 March 2018

8. Taxation

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

9. Staff costs and numbers

	2018 £	2017 £
Gross salaries	145,569	127,425
Employer's National Insurance	6,554	6,201
Pension costs	1,922	360
	154,045	133,986
Staff costs attributable to:	£	£
Charitable Activities (Note 3)	116,417	97,322
Governance Costs (Note 4)	10,751	10,475
Support and Administrative Expenses (Note 6)	26,877	26,189
	154,045	133,986
	2018 No.	2017 No.
The average number of employees, calculated on a full-time equivalent basis, was:	10	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 (2017: £nil).

During the year, one member of the management committee received a salary of £33,951 for her role in the charity (2017: £33,042).

11. Tangible fixed assets

	Mobility Aids	Fixtures & Office Equipment	Motor Vehicles £	Total £
Cost				
At 1 April 2017	62,008	18,223	32,609	112,840
Additions	-	3,600	-	3,600
Disposals	-	-	-	-
At 31 March 2018	62,008	21,823	32,609	116,440
Depreciation				
At 1 April 2017	51,034	16,125	28,256	95,415
Charge for year	2,194	1,421	1,088	4,703
Disposals	-	-	-	-
At 31 March 2018	53,228	17,546	29,344	100,118
Net Book Value				
At 31 March 2018	8,780	4,277	3,265	16,322
At 31 March 2017	10,974	2,098	4,353	17,425

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

Notes to the Financial Statements for the year ended 31 March 2018

12. Debtors: falling due within one year	2018 £	2017 £
Income tax recoverable	22	22
Other debtors	494	494
Prepayments	2,137	953
	2,653	1,469

13. Creditors: falling due within one year	2018 £	2017 £
Trade creditors	763	946
Paye and social security	2,782	2,668
Accruals	2,950	3,047
	6,495	6,661

14. 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 2018, there were 11 members (2017 - 11 members).

15. Unrestricted funds	Balance at 01.04.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.18 £
General Fund	40,830	127,255	(115,526)	-	52,559
	40,830	127,255	(115,526)	-	52,559
<i>Designated funds:</i>					
Designated Assets Fund	1,875	-	(195)	-	1,680
	1,875	-	(195)	-	1,680
Total unrestricted funds	42,705	127,255	(115,721)	-	54,239

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, excluding those funded out of restricted income.

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

Notes to the Financial Statements for the year ended 31 March 2018

16. Restricted funds	Balance at 01.04.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.18 £
Scottish Executive	15,489	-	(4,508)	-	10,981
People and Communities Fund	-	38,000	(38,000)	-	-
SCVO Community Job fund	552	19,240	(19,792)	-	-
Independent Training	170	-	(170)	-	-
Bus Service	-	1,680	(1,680)	-	-
Integrated Care Fund	-	40,213	(40,213)	-	-
People's Health Trust	-	7,823	(7,823)	-	-
Total restricted funds	16,211	106,956	(112,186)	-	10,981

Explanation of funds

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.

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.

People's Health Trust - grant from the Active Communities Fund for the Meeting Place project.

17. Analysis of net assets by funds

	Unrestricted		Restricted	Total
	General	Designated	Funds	2018
	Fund	Funds	Funds	£
	£	£	£	£
Fixed Assets	3,661	1,680	10,981	16,322
Current Assets				
Stock	350	-	-	350
Debtors and prepayments	2,653	-	-	2,653
Cash at bank & in hand	52,390	-	-	52,390
Current Liabilities				
Creditors and accruals	(6,495)	-	-	(6,495)
Net Assets	52,559	1,680	10,981	65,220

18. Insurance

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

19. 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.

20. 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 2018

21. Comparative Financial Statements

	General £	Designated £	Restricted £	Total £
Income and endowments from:				
Donations and legacies	19,908	-	-	19,908
Charitable activities				
Grants	46,000	-	92,244	138,244
Other trading activities	58,384	-	-	58,384
Investments	49	-	-	49
Total	<u>124,341</u>	<u>-</u>	<u>92,244</u>	<u>216,585</u>
Expenditure on:				
Charitable activities	93,701	-	88,623	182,324
Other: Governance costs	15,173	-	5,900	21,073
Other: Depreciation	-	375	4,508	4,883
Total	<u>108,874</u>	<u>375</u>	<u>99,031</u>	<u>208,280</u>
Net Income/(expenditure)	15,467	(375)	(6,787)	8,305
Transfers	3,730	-	(3,730)	-
Net movement in funds	19,197	(375)	(10,517)	8,305
Reconciliation of funds				
Balance brought forward	21,633	2,250	26,728	50,611
Balance carried forward	<u>40,830</u>	<u>1,875</u>	<u>16,211</u>	<u>58,916</u>

22. Contingent liability

The charity is involved in a dispute regarding invoiced charges. Discussions on the matter are ongoing and the directors are confident in their position contesting this charge.