

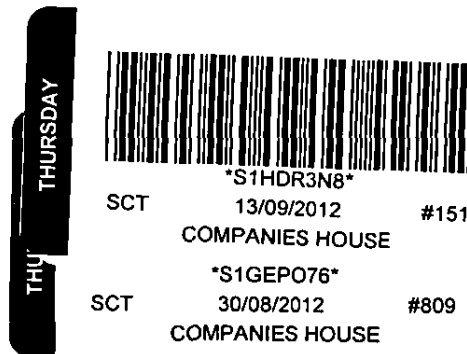
COMPANY REGISTRATION NUMBER SC339913

**CENTRE FOR INCLUSIVE LIVING PERTH AND
KINROSS**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 MARCH 2012



Charity Number SC016452

BROWN & LONGHORN

Chartered Management Accountants
61 George Street
Perth PH1 5LB

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

CONTENTS	PAGE
Trustees Annual Report	1
Independent examiner's report to the trustees and members	5
Statement of Financial Activities (incorporating the income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2012

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2012.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Charity registration number SC016452

Company registration number SC339913

Registered office 90 Tay Street
Perth
Scotland
PH2 8NP

THE TRUSTEES

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

Mr P Bennett
Mr J Spence
Mr O Taiwo
Ms M Thomas
Mrs M Wares
Mr P Stirling

(Appointed 13 February 2012)
(Died 6 November 2011)

Secretary

STRUCTURE, GOVERNANCE AND MANAGEMENT

Perth and Kinross Access Group is a charitable company limited by guarantee and not having a share capital, whose purposes are set out in their Memorandum and Articles of Association.

Charity's Trustees are appointed or re-appointed by the members at our Annual General Meeting. The Board also has the right to co-opt up to 3 Trustees and to appoint out-with AGMs where appropriate.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

OBJECTIVES AND ACTIVITIES

Perth and Kinross Access Group exists to

- a) to promote equality of access for disabled people, to the built and natural environment, and to opportunity and information;
- b) to educate and to raise awareness, amongst the general public and those who control our environment, regarding disabled access issues;
- c) to provide advice on disabled access issues and make relevant representations for change: and
- d) to enable disabled people themselves to effect positive change regarding access for disabled people.

ACHIEVEMENTS AND PERFORMANCE

During the year the key achievements included:-

Liaison with public and private sector on issues relating to disability access and equality.

Group and Individual advocacy in relation to disabled access and equality issues.

Development of and provision of Disability Awareness and Equality Training- for PKC staff, High School students, Brownies amongst others.

Organised access audits on buildings and open spaces for public and private sectors including Community Halls across Perth and Kinross.

Growing active membership and volunteer involvement.

Campaign work around Equality for disabled people.

Charity Shop to promote Group and what it stands for, and to raise unrestricted funding. Two month full time project. Sponsored activity by admin worker

Service Development to enable expansion of services in future- amendments to governing document and preparations for name change and re-launch in Summer 2012.

Completion of Stage1 PQASSO quality assurance and achievement of 80% stage 2.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

FINANCIAL REVIEW

During the year to 31 March 2012, total funds received exceeded expenditure by £9,928. Within this total the Restricted funds were £4,721 in deficit and Unrestricted funds were £14,649 in surplus. Included within the surplus of Unrestricted Funds is a write back of £4,960. This relates to a cheque for a training course which has never been presented.

One Trustee, now deceased, who was a qualified Access Auditor was paid by the Group to perform access audits the Group was contracted to carry out for clients. This work is very detailed and complex and is more than can be reasonably expected on a voluntary basis. PKAG's Governing document allows for such payments and the matter was also referred to OSCR for clarification regarding appropriate behaviour in these circumstances. Payment made direct to this Trustee in the financial year concerned was a proportion of £6,018. The remainder being paid to the Group's second fully qualified access auditor, who is not a trustee/director of the organisation.

Trustees out of pocket expenses did not exceed £2,000.

In the Trustees view the funds value of £31,537 represents a reasonable reserve to allow the forward commitment of ongoing charitable activities.

PLANS FOR FUTURE PERIODS

Continued Group and individual advocacy work in relation to disabled equality and access.

Continued provision of disability awareness and equality training.

Continued audit service for public, private and third sector.

Continued service user led activity.

Consolidation of re-launch and development of service.

Uptake and development of future projects/contracts seen as intrinsic to improvements in disability access, independence and equality- as yet to be specified but likely to include projects involving transport and the independent living movement.

Repeat of Charity shop activity.

Board involvement in Olympic and other high profile activity to promote positive image in relation to disability.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Centre for Inclusive Living Perth and Kinross for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2012

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in operation.

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

SMALL COMPANY PROVISIONS

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

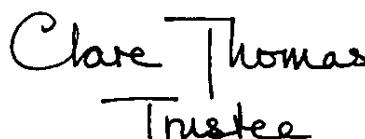
Registered office:
90 Tay Street
Perth
Scotland
PH2 8NP

22 August 2012

Signed on behalf of the trustees



R. Du Puy
Manager


Trustee

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF CENTRE FOR INCLUSIVE LIVING PERTH AND
KINROSS**

YEAR ENDED 31 MARCH 2012

I report on the accounts of the charity for the year ended 31 March 2012 set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Centre for Inclusive Living Perth and Kinross for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

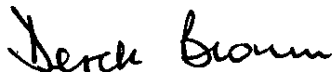
1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF CENTRE FOR INCLUSIVE LIVING PERTH AND
KINROSS *(continued)***

YEAR ENDED 31 MARCH 2012

Derek Brown
A.C.M.A.
Independent examiner

A handwritten signature in black ink that reads "Derek Brown". The signature is written in a cursive style with a large initial 'D'.

61 George Street
Perth PH1 5LB

22 August 2012

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

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

YEAR ENDED 31 MARCH 2012

| | Note | Unrestricted
Funds
£ | Restricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 191 | 41,750 | 41,941 | 46,196 |
| Activities for generating funds | 3 | 18,878 | — | 18,878 | 11,863 |
| Investment income | 4 | 40 | — | 40 | 37 |
| Other incoming resources | 5 | — | — | — | 1,300 |
| TOTAL INCOMING RESOURCES | | <u>19,109</u> | <u>41,750</u> | <u>60,859</u> | <u>59,396</u> |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds: | | | | | |
| Fundraising trading: cost of goods sold and other costs | 6 | (2,005) | — | (2,005) | — |
| Charitable activities | 7/8 | (1,092) | (45,847) | (46,939) | (54,956) |
| Governance costs | 9 | (1,363) | (624) | (1,987) | (750) |
| TOTAL RESOURCES EXPENDED | | <u>(4,460)</u> | <u>(46,471)</u> | <u>(50,931)</u> | <u>(55,706)</u> |
| NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR | | 14,649 | (4,721) | 9,928 | 3,690 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>12,127</u> | <u>9,482</u> | <u>21,609</u> | <u>17,919</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>26,776</u> | <u>4,761</u> | <u>31,537</u> | <u>21,609</u> |

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

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 MARCH 2012

| | Note | 2012
£ | 2011
£ |
|---|------|----------------------|----------------------|
| CURRENT ASSETS | | | |
| Debtors | 11 | – | 1,902 |
| Cash at bank and in hand | | <u>32,137</u> | <u>20,207</u> |
| | | 32,137 | 22,109 |
| CREDITORS: Amounts falling due within one year | 12 | <u>(600)</u> | <u>(500)</u> |
| NET CURRENT ASSETS | | 31,537 | 21,609 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>31,537</u> | <u>21,609</u> |
| NET ASSETS | | <u>31,537</u> | <u>21,609</u> |
| FUNDS | | | |
| Restricted income funds | 13 | 4,761 | 9,482 |
| Unrestricted income funds | 14 | 26,776 | 12,127 |
| TOTAL FUNDS | | <u>31,537</u> | <u>21,609</u> |

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the 22 August 2012 and are signed on their behalf by:

Mr Paul Robert Bennett
Chairperson

Company Registration Number: SC339913



The notes on pages 9 to 12 form part of these financial statements.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

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

Fixed assets

All fixed assets are initially recorded at cost.

2. VOLUNTARY INCOME

| | Unrestricted
Funds
£ | Restricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations | | | | |
| Donations | 191 | — | 191 | — |
| Grants receivable | | | | |
| Perth & Kinross Council | — | 41,000 | 41,000 | 42,500 |
| SDEF Grant | — | 750 | 750 | 3,696 |
| | <u>191</u> | <u>41,750</u> | <u>41,941</u> | <u>46,196</u> |

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| Shop Income | 8,879 | 8,879 | — |
| Sponsorships | 637 | 637 | — |
| Audit Work Income (Social Enterprise) | 8,815 | 8,815 | 10,168 |
| Training Income (Social Enterprise) | 547 | 547 | 1,695 |
| | <u>18,878</u> | <u>18,878</u> | <u>11,863</u> |

4. INVESTMENT INCOME

| | Unrestricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|--------------------------|----------------------------|--------------------------|--------------------------|
| Bank interest receivable | 40 | 40 | 37 |

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

5. OTHER INCOMING RESOURCES

| | Total Funds
2012
£ | Total Funds
2011
£ |
|-----------------|--------------------------|--------------------------|
| BT Compensation | — | <u>1,300</u> |

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

| | Unrestricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|------------|----------------------------|--------------------------|--------------------------|
| Shop costs | <u>2,005</u> | <u>2,005</u> | — |

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted
Funds
£ | Restricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Perth and Kinross Access Group | (4,926) | 45,847 | 40,921 | 46,125 |
| Audit Work | <u>6,018</u> | — | <u>6,018</u> | <u>8,831</u> |
| | <u>1,092</u> | <u>45,847</u> | <u>46,939</u> | <u>54,956</u> |

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities
undertaken
directly
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|--------------------------------|---|--------------------------|--------------------------|
| Perth and Kinross Access Group | 40,921 | 40,921 | 46,125 |
| Audit Work | <u>6,018</u> | <u>6,018</u> | <u>8,831</u> |
| | <u>46,939</u> | <u>46,939</u> | <u>54,956</u> |

9. GOVERNANCE COSTS

| | Unrestricted
Funds
£ | Restricted
Funds
£ | Total Funds
2012
£ | Total Funds
2011
£ |
|-----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy fees | — | 624 | 624 | 750 |
| Costs of trustees' meetings | 32 | — | 32 | — |
| Advertising | 1,033 | — | 1,033 | — |
| AGM | <u>298</u> | — | <u>298</u> | — |
| | <u>1,363</u> | <u>624</u> | <u>1,987</u> | <u>750</u> |

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

| | 2012 | 2011 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 26,642 | 21,621 |
| Social security costs | <u>1,807</u> | <u>2,012</u> |
| | <u>28,449</u> | <u>23,633</u> |

Particulars of employees:

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

| | 2012 | 2011 |
|--|----------|----------|
| | No | No |
| Number of administrative staff part time | 1 | 1 |
| Number of management staff part time | <u>1</u> | <u>1</u> |
| | <u>2</u> | <u>2</u> |

No employee received remuneration of more than £60,000 during the year (2011 - Nil).

11. DEBTORS

| | 2012 | 2011 |
|---------------|----------|--------------|
| | £ | £ |
| Trade debtors | <u>—</u> | <u>1,902</u> |

12. CREDITORS: Amounts falling due within one year

| | 2012 | 2011 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | <u>600</u> | <u>500</u> |

13. RESTRICTED INCOME FUNDS

| | Balance at
1 Apr 2011 | Incoming
resources | Balance at
31 Mar 2012 |
|--------------------------------|--------------------------|-----------------------|---------------------------|
| | £ | £ | £ |
| Perth and Kinross Access Group | <u>9,482</u> | <u>(4,721)</u> | <u>4,761</u> |

14. UNRESTRICTED INCOME FUNDS

| | Balance at
1 Apr 2011 | Incoming
resources | Balance at
31 Mar 2012 |
|---------------|--------------------------|-----------------------|---------------------------|
| | £ | £ | £ |
| General Funds | <u>12,127</u> | <u>14,649</u> | <u>26,776</u> |

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Net current
assets/
(liabilities)
£ | Total
£ |
|----------------------------------|--|---------------|
| Restricted Income Funds: | | |
| Perth and Kinross Access Group | 4,761 | 4,761 |
| Unrestricted Income Funds | <u>26,776</u> | <u>26,776</u> |
| Total Funds | <u>31,537</u> | <u>31,537</u> |

16. COMPANY LIMITED BY GUARANTEE