COMPANY REGISTRATION NUMBER SC339913

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 MARCH 2015

Charity Number SC016452

THURSDAY

S4C8ZKAA
SCT 23/07/2015 #527
COMPANIES HOUSE

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 2015

CONTENTS **PAGE**

Trustees Annual Report	1
Independent examiner's report to the trustees and members	4
Statement of Financial Activities (incorporating the income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2015

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2015.

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 J Harrison

Mr G Irving	(Appointed 9 July 2014)
Mr O Taiwo	(Resigned 5 September 2014)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Centre for Inclusive Living Perth & Kinross 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-apppointed 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.

OBJECTIVES AND ACTIVITIES

Centre for Inclusive Living Perth & Kinross 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 have been:

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

b) Group and individual advocacy in relation to disabled access and equality issues.

c) Completing access audits on buildings and open spaces for public and private sectors.

d) Working with disabledgo as the project moves forward.

e) A growing active membership and volunteer involvement.

f) Continue to build the safe place scheme.

g) Becoming a 3rd party reporting site for hate crime.

h) Internal training on various issues.

i) Disability awareness training to various groups.

j) Involvement in the 1st Disabled Access Day.

FINANCIAL REVIEW

During the year to 31 March 2015, total expenditure exceeded funds received by £2,074. Within this total the Restricted funds were £2,252 in deficit and Unrestricted funds were £178 in surplus.

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

In the Trustees view the funds value of £27,037 represents a reasonable reserve to allow the forward commitment of ongoing charitable activities.

PLANS FOR FUTURE PERIODS

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

b) Continued audit service for public, private and third sector.

c) Continued service user led activity.

d) Uptake and development of future projects decided upon by the members.

e) Continue with safe place scheme.

f) Continued work with DisabledGo.

g) Continue membership and volunteer involvement and campaigning.

h) Promotion of 3rd Party reporting site.

i) Continued service to the community to help improve equality for all.

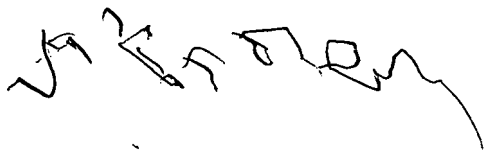
SMALL COMPANY PROVISIONS

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

Registered office:
90 Tay Street
Perth
Scotland
PH2 8NP

Signed on behalf of the trustees

J Spence
Trustee



15 June 2015

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 2015

I report on the accounts of the company for the year ended 31 March 2015 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The 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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The company's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the 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 the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

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

YEAR ENDED 31 MARCH 2015

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

61 George Street
Perth PH1 5LB

15 June 2015

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 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	–	41,187	41,187	40,590
Activities for generating funds	3	794	–	794	2,547
Investment income	4	40	–	40	41
TOTAL INCOMING RESOURCES		834	41,187	42,021	43,178
RESOURCES EXPENDED					
Charitable activities	5/6	(572)	(42,565)	(43,137)	(40,511)
Governance costs	7	(84)	(874)	(958)	(890)
TOTAL RESOURCES EXPENDED		(656)	(43,439)	(44,095)	(41,401)
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR		178	(2,252)	(2,074)	1,777
RECONCILIATION OF FUNDS					
Total funds brought forward		29,441	(330)	29,111	27,334
TOTAL FUNDS CARRIED FORWARD		29,619	(2,582)	27,037	29,111

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 8 to 10 form part of these financial statements.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 MARCH 2015

	Note	2015 £	£	2014 £
CURRENT ASSETS				
Cash at bank and in hand		**27,758**		29,811
CREDITORS: Amounts falling due within one year	**9**	**(721)**		(700)
NET CURRENT ASSETS			**27,037**	29,111
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,037**	29,111
NET ASSETS			**27,037**	29,111
FUNDS				
Restricted income funds	**10**		**(2,582)**	(330)
Unrestricted income funds	**11**		**29,619**	29,441
TOTAL FUNDS			**27,037**	29,111

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 15 June 2015 and are signed on their behalf by:

Mr Paul Robert Bennett
Chairperson

Company Registration Number: SC339913

The notes on pages 8 to 10 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

Cash flow statement

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

Fixed assets

All fixed assets are initially recorded at cost.

2. VOLUNTARY INCOME

	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Grants receivable			
Perth & Kinross Council	**38,950**	**38,950**	39,450
SDEF Grant	**1,942**	**1,942**	750
Other Grants	**295**	**295**	390
	41,187	**41,187**	40,590

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Fundraising events	**630**	**630**	581
Audit Work Income (Social Enterprise)	**164**	**164**	1,966
	794	**794**	2,547

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Bank interest receivable	**40**	**40**	41

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Centre for Inclusive Living Perth & Kinross	572	42,565	43,137	39,552
Audit Work	–	–	–	959
	572	42,565	43,137	40,511

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Centre for Inclusive Living Perth & Kinross £	Total Funds 2015 £	Total Funds 2014 £
Centre for Inclusive Living Perth & Kinross	43,137	43,137	39,552
Audit Work	–	–	959
	43,137	43,137	40,511

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Accountancy fees	–	874	874	848
Costs of trustees' meetings	84	–	84	42
	84	874	958	890

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015 £	2014 £
Wages and salaries	26,419	23,675
Social security costs	–	1,940
	26,419	25,615

Particulars of employees:

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

	2015 No	2014 No
Number of administrative staff part time	1	1
Number of management staff part time	1	1
	2	2

8. STAFF COSTS AND EMOLUMENTS *(continued)*

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

9. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Other creditors	721	700

10. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Balance at 31 Mar 2015
	£	£	£
Centre for Inclusive Living Perth & Kinross	(330)	(2,252)	(2,582)

11. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Balance at 31 Mar 2015
	£	£	£
General Funds	29,441	178	29,619

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets/ (liabilities)	Total
	£	£
Restricted Income Funds:		
Centre for Inclusive Living Perth & Kinross	(2,582)	(2,582)
Unrestricted Income Funds	29,619	29,619
Total Funds	27,037	27,037

13. COMPANY LIMITED BY GUARANTEE