

COMPANY REGISTRATION NUMBER SC339913

**CENTRE FOR INCLUSIVE LIVING PERTH AND
KINROSS**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

31 MARCH 2016

Charity Number SC016452

THURSDAY



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20/10/2016

#72

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 2016

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CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2016

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 2016.

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

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-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.

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.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

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/keep safe scheme.
- h) Internal training on various issues.
- i) Disability awareness training to various groups.
- j) Involvement in Disabled Access Day.
- k) Display at Perth Museum and Art Gallery

FINANCIAL REVIEW

During the year to 31 March 2016, total funds received exceeded expenditure by £3,898. Within this total the Restricted funds were £3,431 in surplus and Unrestricted funds were £467 in surplus.

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

In the Trustees view the funds value of £30,935 represents a reasonable reserve to allow the forward commitment of ongoing charitable activities.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

PLANS FOR FUTURE PERIODS

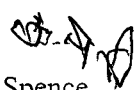
- a) Continued Group and individual advocacy work in relation to disabled equality and access.
- b) Continued audit service for public, private and third sector.
- c) Continued service user led activity.
- d) Uptake and development of future projects decided upon by the members.
- e) Continue with safe place/keep safe scheme.
- f) Continued work with DisabledGo and Euan's Guide.
- 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.
- j) Delivery of a befriending service

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

14 June 2016

**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 2016

I report on the accounts of the company for the year ended 31 March 2016 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.

**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 2016

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

Derek Brown.

61 George Street
Perth PH1 5LB

14 June 2016

**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 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	–	44,736	44,736	41,187
Other trading activities	3	479	–	479	794
Investment income	4	40	–	40	40
TOTAL INCOME		<u>519</u>	<u>44,736</u>	<u>45,255</u>	<u>42,021</u>
EXPENDITURE					
Expenditure on charitable activities	5/6	(52)	(41,305)	(41,357)	(44,095)
TOTAL EXPENDITURE		<u>(52)</u>	<u>(41,305)</u>	<u>(41,357)</u>	<u>(44,095)</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR RECONCILIATION OF FUNDS					
		467	3,431	3,898	(2,074)
Total funds brought forward		<u>29,619</u>	<u>(2,582)</u>	<u>27,037</u>	<u>29,111</u>
TOTAL FUNDS CARRIED FORWARD		<u>30,086</u>	<u>849</u>	<u>30,935</u>	<u>27,037</u>

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

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 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Cash at bank and in hand		31,655	27,758
CREDITORS: Amounts falling due within one year	8	<u>(720)</u>	<u>(721)</u>
NET CURRENT ASSETS		30,935	27,037
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,935</u>	<u>27,037</u>
NET ASSETS		<u>30,935</u>	<u>27,037</u>
 FUNDS OF THE CHARITY			
Restricted income funds	9	849	(2,582)
Unrestricted income funds	10	<u>30,086</u>	<u>29,619</u>
TOTAL CHARITY FUNDS		<u>30,935</u>	<u>27,037</u>

For the year ended 31 March 2016 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 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the 14 June 2016 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.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Fixed assets

All fixed assets are initially recorded at cost.

2. DONATIONS AND LEGACIES

	Restricted Funds £	Total Funds 2016 £	Restricted Funds £	Total Funds 2015 £
Grants receivable				
Perth & Kinross Council	39,729	39,729	38,950	38,950
SDEF Grant	2,007	2,007	1,942	1,942
Other Grants	–	–	295	295
Safe Place Grant	1,000	1,000	–	–
Befriending Grant	2,000	2,000	–	–
	<u>44,736</u>	<u>44,736</u>	<u>41,187</u>	<u>41,187</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Fundraising events	479	479	630	630
Audit Work Income (Social Enterprise)	–	–	164	164
	<u>479</u>	<u>479</u>	<u>794</u>	<u>794</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest receivable	<u>40</u>	<u>40</u>	<u>40</u>	<u>40</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Centre for Inclusive Living Perth & Kinross	–	40,443	40,443
Support costs	52	862	914
	<u>52</u>	<u>41,305</u>	<u>41,357</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Centre for Inclusive Living Perth & Kinross	572	42,565	43,137
Support costs	84	874	958
	<u>656</u>	<u>43,439</u>	<u>44,095</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Centre for Inclusive Living Perth & Kinross £	Total Funds 2016 £	Total Funds 2015 £
Centre for Inclusive Living Perth & Kinross	40,443	40,443	43,137
Governance costs	–	914	958
	<u>40,443</u>	<u>41,357</u>	<u>44,095</u>

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016 £	2015 £
Wages and salaries	26,614	26,419
Social security costs	–	–
	<u>26,614</u>	<u>26,419</u>

Particulars of employees:

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

	2016 No.	2015 No.
Number of administrative staff part time	1	1
Number of management staff part time	1	1
	<u>2</u>	<u>2</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

7. STAFF COSTS AND EMOLUMENTS *(continued)*

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

8. CREDITORS: Amounts falling due within one year

	2016	2015
	£	£
Other creditors	<u>720</u>	<u>721</u>

9. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Balance at 31 Mar 2016 £
Centre for Inclusive Living Perth & Kinross	<u>(2,582)</u>	<u>3,431</u>	<u>849</u>

10. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Balance at 31 Mar 2016 £
General Funds	<u>29,619</u>	<u>467</u>	<u>30,086</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets £	Total £
Restricted Income Funds:		
Centre for Inclusive Living Perth & Kinross	849	849
Unrestricted Income Funds	<u>30,086</u>	<u>30,086</u>
Total Funds	<u>30,935</u>	<u>30,935</u>

12. COMPANY LIMITED BY GUARANTEE