

COMPANY REGISTRATION NUMBER: SC339913

CHARITY REGISTRATION NUMBER: SC016452

**CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2017**



**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 2017**

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# **CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2017**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

#### **Reference and administrative details**

|                                               |                                               |
|-----------------------------------------------|-----------------------------------------------|
| <b>Registered charity name</b>                | CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS |
| <b>Charity registration number</b>            | SC016452                                      |
| <b>Company registration number</b>            | SC339913                                      |
| <b>Principal office and registered office</b> | 90 Tay Street<br>Perth<br>PH2 8NP<br>Scotland |

#### **The trustees**

|               |                          |
|---------------|--------------------------|
| Mr P Bennett  |                          |
| Mr J Harrison |                          |
| Mr G Irving   |                          |
| Mr D Brown    | (Appointed 20 July 2016) |
| Mr J Irvine   | (Appointed 20 July 2016) |
| Mr J Spence   | (Resigned 20 July 2016)  |

|                    |                                                                                              |
|--------------------|----------------------------------------------------------------------------------------------|
| <b>Accountants</b> | Brown & Longhorn<br>Chartered Management Accountants<br>61 George Street<br>Perth<br>PH1 5LB |
|--------------------|----------------------------------------------------------------------------------------------|

#### **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.

# **CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

#### **Objectives and activities**

Centre for Inclusive Living Perth & Kinross exists to

- a) promote equality and diversity by promoting Independent living and inclusion for all disabled people;
- b) promote equality and diversity by raising awareness and providing advice to relevant parties on alterations that should be made for disabled people;
- c) promote equality and diversity through the delivery of projects decided by the members that will help support independent living and inclusion for disabled people;
- d) promote equality and diversity through campaigning for change in the wider society in line with the human rights of disabled people;
- e) promote equality and diversity by providing disabled people with the tools to help effect change themselves.

#### **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.

# **CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

#### **Financial review**

During the year to 31 March 2017, total funds expended exceeded income by £2,816. Within this total the Restricted funds were £2,635 in deficit and Unrestricted funds were £181 in deficit.

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

In the Trustees view the funds value of £28,119 represents a reasonable reserve to allow the forward commitment of ongoing charitable activities.

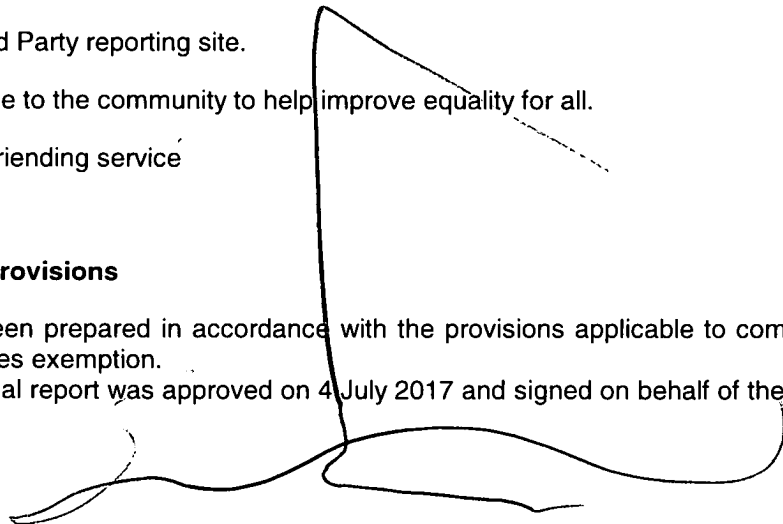
#### **Plans for future periods**

- 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/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.

The trustees' annual report was approved on 4 July 2017 and signed on behalf of the board of trustees by:



Mr P Bennett  
Trustee

# **CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

**Year ended 31 March 2017**

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company 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 trustees consider that the audit requirement 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 Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 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 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 and comply with Regulation 8 of the 2006 Accounts Regulations
- 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.



**BROWN & LONGHORN**  
Chartered Management Accountants

61 George Street  
Perth  
PH1 5LB

4 July 2017

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

31 March 2017

|                                                           |      | Unrestricted<br>funds | 2017<br>Restricted<br>funds | Total funds            | 2016<br>Total funds |
|-----------------------------------------------------------|------|-----------------------|-----------------------------|------------------------|---------------------|
|                                                           | Note | £                     | £                           | £                      | £                   |
| <b>Income and endowments</b>                              |      |                       |                             |                        |                     |
| Donations and legacies                                    | 5    | —                     | 43,489                      | <b>43,489</b>          | 44,736              |
| Other trading activities                                  | 6    | 633                   | —                           | <b>633</b>             | 479                 |
| Investment income                                         | 7    | 21                    | —                           | <b>21</b>              | 40                  |
| <b>Total income</b>                                       |      | <u>654</u>            | <u>43,489</u>               | <u><b>44,143</b></u>   | <u>45,255</u>       |
| <b>Expenditure</b>                                        |      |                       |                             |                        |                     |
| Expenditure on charitable activities                      | 8,9  | (815)                 | (46,124)                    | <b>(46,939)</b>        | (41,357)            |
| <b>Total expenditure</b>                                  |      | <u>(815)</u>          | <u>(46,124)</u>             | <u><b>(46,939)</b></u> | <u>(41,357)</u>     |
|                                                           |      | —                     | —                           | —                      | —                   |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(161)</u>          | <u>(2,635)</u>              | <u><b>(2,796)</b></u>  | <u>3,898</u>        |
| <b>Reconciliation of funds</b>                            |      |                       |                             |                        |                     |
| Total funds brought forward                               |      | 30,086                | 849                         | <b>30,935</b>          | 27,037              |
| <b>Total funds carried forward</b>                        |      | <u>29,925</u>         | <u>(1,786)</u>              | <u><b>28,139</b></u>   | <u>30,935</u>       |

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 8 to 12 form part of these financial statements.

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2017

|                                                       |           | 2017<br>£     | £             | 2016<br>£     |
|-------------------------------------------------------|-----------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |           |               |               |               |
| Cash at bank and in hand                              |           | 28,859        |               | 31,655        |
| <b>Creditors: amounts falling due within one year</b> | <b>13</b> | <u>720</u>    |               | <u>720</u>    |
| <b>Net current assets</b>                             |           |               | <b>28,139</b> | <b>30,935</b> |
| <b>Total assets less current liabilities</b>          |           |               | <b>28,139</b> | <b>30,935</b> |
| <b>Net assets</b>                                     |           |               | <b>28,139</b> | <b>30,935</b> |
| <b>Funds of the charity</b>                           |           |               |               |               |
| Restricted funds                                      |           |               | (1,786)       | 849           |
| Unrestricted funds                                    |           |               | <u>29,925</u> | <u>30,086</u> |
| <b>Total unrestricted funds</b>                       |           | <b>29,925</b> |               | <b>30,086</b> |
| <b>Total charity funds</b>                            | <b>14</b> |               | <b>28,139</b> | <b>30,935</b> |

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

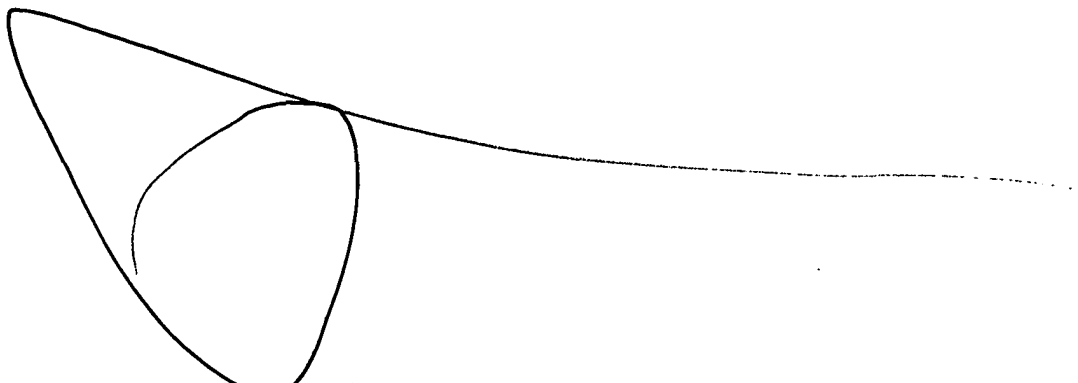
#### Trustees responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 4 July 2017, and are signed on behalf of the board by:

Mr P Bennett  
Trustee



The notes on pages 8 to 12 form part of these financial statements.

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2017

|                                                             | 2017<br>£     | 2016<br>£     |
|-------------------------------------------------------------|---------------|---------------|
| <b>Cash flows from operating activities</b>                 |               |               |
| Net (expenditure)/income                                    | (2,796)       | 3,898         |
| <i>Adjustments for:</i>                                     |               |               |
| Other interest receivable and similar income                | (21)          | (40)          |
| Cash generated from operations                              | (2,817)       | 3,858         |
| Interest received                                           | 21            | 40            |
| Net cash (used in)/from operating activities                | (2,796)       | 3,898         |
| <b>Net (decrease)/increase in cash and cash equivalents</b> | (2,796)       | 3,898         |
| <b>Cash and cash equivalents at beginning of year</b>       | <b>31,655</b> | <b>27,757</b> |
| <b>Cash and cash equivalents at end of year</b>             | <b>28,859</b> | <b>31,655</b> |

The notes on pages 8 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 2017**

#### **1. General information**

The charity is a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 90 Tay Street, Perth, PH2 8NP, Scotland.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2017**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **4. Limited by guarantee**

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the property of the Company if it should be wound up whilst they are a member or within one year after they cease to be a member (for whatever reason), for payment of its debts and liabilities contracted before they cease to be a member, and of the costs, charges and expenses of winding up.

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 5. Donations and legacies

|                         | Restricted<br>Funds<br>£ | Total Funds<br>2017<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2016<br>£ |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Grants</b>           |                          |                          |                          |                          |
| Perth & Kinross Council | 39,729                   | <b>39,729</b>            | 39,729                   | 39,729                   |
| SDEF Grant              | 1,610                    | <b>1,610</b>             | 2,007                    | 2,007                    |
| Safe Place Grant        | 750                      | <b>750</b>               | 1,000                    | 1,000                    |
| Befriending Grant       | –                        | <b>–</b>                 | 2,000                    | 2,000                    |
| Training                | 1,400                    | <b>1,400</b>             | –                        | –                        |
|                         | <u>43,489</u>            | <u><b>43,489</b></u>     | <u>44,736</u>            | <u>44,736</u>            |

#### 6. Other trading activities

|                    | Unrestricted<br>Funds<br>£ | Total Funds<br>2017<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2016<br>£ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Fundraising events | <u>633</u>                 | <u><b>633</b></u>        | <u>479</u>                 | <u>479</u>               |

#### 7. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2017<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2016<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>21</u>                  | <u><b>21</b></u>         | <u>40</u>                  | <u>40</u>                |

#### 8. Expenditure on charitable activities by fund type

|                                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2017<br>£ |
|---------------------------------------------|----------------------------|--------------------------|--------------------------|
| Centre for Inclusive Living Perth & Kinross | <u>815</u>                 | <u>46,124</u>            | <u><b>46,939</b></u>     |
|                                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2016<br>£ |
| Centre for Inclusive Living Perth & Kinross | <u>52</u>                  | <u>41,305</u>            | <u>41,357</u>            |

#### 9. Expenditure on charitable activities by activity type

|                                             | Activities<br>undertaken<br>directly<br>£ | Total funds<br>2017<br>£ | Total fund<br>2016<br>£ |
|---------------------------------------------|-------------------------------------------|--------------------------|-------------------------|
| Centre for Inclusive Living Perth & Kinross | <u>46,939</u>                             | <u><b>46,939</b></u>     | <u>41,357</u>           |

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2017**

#### 10. Independent examination fees

|                                                                                                      | 2017<br>£  | 2016<br>£  |
|------------------------------------------------------------------------------------------------------|------------|------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>720</u> | <u>720</u> |

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                    | 2017<br>£     | 2016<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | <u>30,752</u> | <u>26,614</u> |

The average head count of employees during the year was 2 (2016: 2). The average number of full-time equivalent employees during the year is analysed as follows:

|                                          | 2017<br>No. | 2016<br>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 employee benefits of more than £60,000 during the year (2016: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Creditors: amounts falling due within one year

|                 | 2017<br>£  | 2016<br>£  |
|-----------------|------------|------------|
| Other creditors | <u>720</u> | <u>720</u> |

#### 14. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2016<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2017<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | <u>30,086</u>           | <u>654</u>  | <u>(815)</u>     | <u>29,925</u>            |

# CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2017

#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

|                                             | At<br>1 April 2016<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2017<br>£ |
|---------------------------------------------|-------------------------|-------------|------------------|--------------------------|
| Grants received for CILPK Direct Activities | 849                     | 43,489      | (46,124)         | (1,786)                  |

#### 15. Analysis of net assets between funds

|                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2017<br>£ |
|----------------|----------------------------|--------------------------|--------------------------|
| Current assets | 29,925                     | (1,786)                  | 28,139                   |

#### 16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.