COMPANY REGISTRATION NUMBER: SC339913

CHARITY REGISTRATION NUMBER: SC016452

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2018



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 2018

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

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

Year ended 31 March 2018

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 2018.

Reference and administrative details

Registered charity name	CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS
Charity registration number	SC016452
Company registration number	SC339913
Principal office and registered office	90 Tay Street Perth PH2 8NP Scotland
The trustees	
	Mr P Bennett Mr J Harrison Mr G Irving Mr D Brown Mr J Irvine Ms A Wood (Appointed 16 August 2017)
Independent examiner	Derek A Brown A.C.M.A. 61 George Street Perth 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-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) 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.

Financial review

During the year to 31 March 2018, total funds received exceeded expenditure by £3,513. Within this total the Restricted funds were £2,615 in surplus and Unrestricted funds were £898 in surplus.

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

In the Trustees view the funds value of £31,652 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.

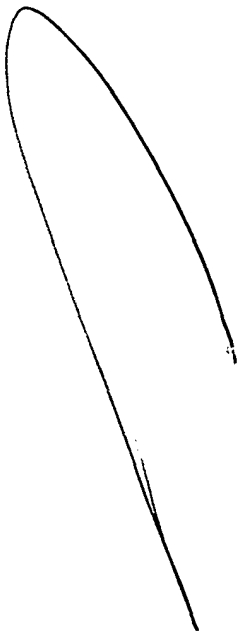
j) Delivery of a befriending service

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 8 August 2018 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 2018

I report to the trustees on my examination of the financial statements of CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS ('the charity') for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Institute of Management Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 *(continued)*

Year ended 31 March 2018

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Derek A. Brown.

Derek A Brown A.C.M.A.
Independent Examiner

61 George Street
Perth
PH1 5LB

8 August 2018

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2018

	Note	2018 Unrestricted funds £	2018 Restricted funds £	2018 **Total funds** £	2017 Total funds £
Income and endowments					
Donations and legacies	**5**	740	49,484	**50,224**	43,489
Other trading activities	**6**	776	–	**776**	633
Investment income	**7**	23	–	**23**	21
Total income		1,539	49,484	**51,023**	44,143
Expenditure					
Expenditure on charitable activities	**8,9**	641	46,869	**47,510**	46,939
Total expenditure		641	46,869	**47,510**	46,939
Net income/(expenditure) and net movement in funds		898	2,615	**3,513**	(2,796)
Reconciliation of funds					
Total funds brought forward		29,925	(1,786)	**28,139**	30,935
Total funds carried forward		30,823	829	**31,652**	28,139

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 9 to 13 form part of these financial statements.

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

Statement of Financial Position

31 March 2018

	Note	2018 £	£	2017 £
Current assets				
Cash at bank and in hand		**32,408**		28,859
Creditors: amounts falling due within one year	13	**756**		720
Net current assets			**31,652**	28,139
Total assets less current liabilities			**31,652**	28,139
Net assets			**31,652**	28,139
Funds of the charity				
Restricted funds			**829**	(1,786)
Unrestricted funds			**30,823**	29,925
Total charity funds	14		**31,652**	28,139

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 8 August 2018, and are signed on behalf of the board by:

Mr P Bennett
Trustee

CENTRE FOR INCLUSIVE LIVING PERTH AND KINROSS

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is a public benefit entity and 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 Companies Act 2006.

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.

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.

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 ceast to be a member, and of the costs, charges and expenses of winding up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2018 £**
Donations			
Donations	280	–	**280**
Grants			
Perth & Kinross Council	–	39,729	**39,729**
SDEF Grant	–	3,755	**3,755**
Safe Place Grant	–	–	**–**
Training	460	–	**460**
City of Culture Grant	–	750	**750**
Crieff Keep Safe Grant	–	250	**250**
Comic Relief Grant	–	5,000	**5,000**
	740	49,484	**50,224**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	–	–	–
Grants			
Perth & Kinross Council	–	39,729	39,729
SDEF Grant	–	1,610	1,610
Safe Place Grant	–	750	750
Training	–	1,400	1,400
City of Culture Grant	–	–	–
Crieff Keep Safe Grant	–	–	–
Comic Relief Grant	–	–	–
	–	43,489	43,489

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Fundraising events	776	**776**	633	633

7. Investment income

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	23	**23**	21	21

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2018 £**
Centre for Inclusive Living Perth & Kinross	641	46,869	**47,510**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Centre for Inclusive Living Perth & Kinross	815	46,124	46,939

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2018 £**	Total fund 2017 £
Centre for Inclusive Living Perth & Kinross	47,510	**47,510**	46,939

10. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**756**	720

11. Staff costs

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

	2018 £	2017 £
Wages and salaries	**31,400**	30,752

The average head count of employees during the year was Nil (2017: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Number of administrative staff part time	**1**	1
Number of management staff part time	**1**	1
	2	2

No employee received employee benefits of more than £60,000 during the year (2017: 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

	2018	2017
	£	£
Accruals and deferred income	756	720

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	29,925	1,539	(641)	30,823

Restricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
Grants received for CILPK Direct Activities	(1,786)	49,484	(46,869)	829

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Current assets	30,823	829	31,652	28,139