

Instinctively Wild Services C.I.C

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2017

Deans Accountants And Business Advisors Ltd
Chartered Accountants and Business Advisors
27 North Bridge Street
Hawick
Borders
TD9 9BD

THURSDAY



SCT *S76MBRRL* #459
24/05/2018
COMPANIES HOUSE

Instinctively Wild Services C.I.C

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Instinctively Wild Services C.I.C

Company Information

Directors	Mr P Carthy Mr D D McAleece Helen Johnston Mr Graeme Drever
Registered office	27 North Bridge Street Hawick Borders TD9 9BD
Accountants	Deans Accountants And Business Advisors Ltd Chartered Accountants and Business Advisors 27 North Bridge Street Hawick Borders TD9 9BD

Instinctively Wild Services C.I.C

Directors' Report for the Year Ended 31 August 2017

The directors present their report and the financial statements for the year ended 31 August 2017.

Directors of the company

The directors who held office during the year were as follows:

Mr P Carthy

Mr D D McAlece

Mr Graeme Drever (appointed 14 September 2016)

The following director was appointed after the year end:

Helen Johnston (appointed 6 October 2017)

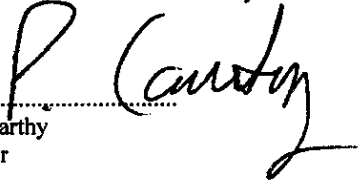
Principal activity

The principal activity of the company is delivering inspiring indoor and outdoor activities for everyone.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 8 May 2018 and signed on its behalf by:


.....
Mr P Carthy
Director

DEANS

Chartered Accountants

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory
Accounts of
Instinctively Wild Services C.I.C for the Year Ended 31 August 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Instinctively Wild Services C.I.C for the year ended 31 August 2017 as set out on pages 4 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland (ICAS), we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/ethics/icas-code-of-ethics>.

This report is made solely to the Board of Directors of Instinctively Wild Services C.I.C, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Instinctively Wild Services C.I.C and state those matters that we have agreed to state to the Board of Directors of Instinctively Wild Services C.I.C, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Instinctively Wild Services C.I.C and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Instinctively Wild Services C.I.C has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Instinctively Wild Services C.I.C. You consider that Instinctively Wild Services C.I.C is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Instinctively Wild Services C.I.C. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Deans Accountants And Business Advisors Ltd
Chartered Accountants and Business Advisors
27 North Bridge Street
Hawick
Borders
TD9 9BD
8 May 2018

Instinctively Wild Services C.I.C

Profit and Loss Account and Statement of Retained Earnings for the Year Ended 31 August 2017

	Note	2017 £	2016 £
Turnover		6,921	7,406
Administrative expenses		(8,374)	(5,120)
Other operating income		<u>-</u>	<u>150</u>
Operating (deficit)/surplus		<u>(1,453)</u>	<u>2,436</u>
(Deficit)/surplus before tax		<u>(1,453)</u>	<u>2,436</u>
(Deficit)/surplus for the financial year		(1,453)	2,436
Retained earnings brought forward		<u>2,436</u>	<u>-</u>
Retained earnings carried forward		<u>983</u>	<u>2,436</u>

The notes on pages 6 to 7 form an integral part of these financial statements.

Instinctively Wild Services C.I.C

**(Registration number: SC514321)
Balance Sheet as at 31 August 2017**

	<i>Note</i>	2017 £	2016 £
Current assets			
Cash at bank and in hand		1,333	2,436
Creditors: Amounts falling due within one year	4	<u>(350)</u>	<u>-</u>
Net assets		<u>983</u>	<u>2,436</u>
Capital and reserves			
Profit and loss account		<u>983</u>	<u>2,436</u>
Total equity		<u>983</u>	<u>2,436</u>

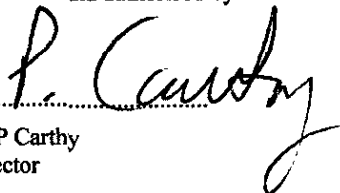
For the financial year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 8 May 2018 and signed on its behalf by:


.....
Mr P Carthy
Director

Notes to the Financial Statements for the Year Ended 31 August 2017

1 General information

The company is a company limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

27 North Bridge Street

Hawick

Borders

TD9 9BD

Scotland

The principal place of business is:

58 Forest Road

SELKIRK

Scottish Borders

TD7 5DG

Scotland

These financial statements were authorised for issue by the Board on 8 May 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in Sterling (£) and rounded to the nearest £0.

Judgements

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made included:

Useful economic lives of tangible assets – the annual depreciation charge for tangible assets is sensitive to change in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation, and the physical condition of the assets

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales value added tax, returns, rebates and discounts.

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 31 August 2017

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Recognition and measurement

Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expense in the profit and loss account.

Impairment

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2016 - 0).

4 Creditors

Creditors: amounts falling due within one year

	2017 £	2016 £
Due within one year		
Accruals and deferred income	350	-

5 Transition to FRS 102

No adjustments are required in respect of the transition to FRS 102.

Instinctively Wild Services C.I.C

Detailed Profit and Loss Account for the Year Ended 31 August 2017

	2017	2016
	£	£
Turnover (analysed below)	<u>6,921</u>	<u>7,406</u>
Gross surplus (%)	100%	100%
Administrative expenses		
Employment costs (analysed below)	3,040	1,485
Establishment costs (analysed below)	538	439
General administrative expenses (analysed below)	<u>4,796</u>	<u>3,196</u>
	8,374	5,120
Other operating income (analysed below)	<u>-</u>	<u>150</u>
Operating (deficit)/surplus	<u>(1,453)</u>	<u>2,436</u>
(Deficit)/surplus before tax	<u>(1,453)</u>	<u>2,436</u>

Instinctively Wild Services C.I.C

Detailed Profit and Loss Account for the Year Ended 31 August 2017

	2017	2016
	£	£
Turnover		
Sales, UK	<u>6,921</u>	<u>7,406</u>
Employment costs		
Subcontract cost	1,700	967
Staff training	<u>1,340</u>	<u>518</u>
	<u>3,040</u>	<u>1,485</u>
Establishment costs		
Insurance	<u>538</u>	<u>439</u>
General administrative expenses		
Printing, postage and stationery	29	84
Project costs	952	1,182
Motor expenses	-	324
Travel and subsistence	2,474	1,516
Sundry expenses	150	-
Advertising	526	90
Accountancy fees	<u>665</u>	<u>-</u>
	<u>4,796</u>	<u>3,196</u>
Other operating income		
Other income	<u>-</u>	<u>150</u>

CIC 34**Community Interest Company Report**

For official use
(Please leave blank)

**Please
complete in
typescript, or
in bold black
capitals.**

**Company Name in
full**

Instinctively Wild Services C.I.C

Company Number

514321

Year Ending

31 May 2018

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a fair and accurate description of how they have benefited the community, or section of the community, which the company is intended to serve.

Instinctively Wild runs inspiring outdoor and indoor activities that help people of all ages and from all walks of life to learn about themselves and others through nature. Activities run in the last year include several joint projects with Scottish Borders Council running Forest School sessions. We have delivered Eco-therapy projects to clients living with dementia for NHS Borders, Summer Activity Weeks for children at Yellowcraigs, 'All Together' outdoor sessions for families, and run youth environmental projects for Stable Life, and for events such as Greenbelt Festival.

- Key staff and recruited volunteers (often from disadvantaged groups & regions) have undertaken training in Forestry Commission Scotland's Branching Out programme.
- Through sessions with the NHS we have enabled people with dementia to regain connection with the outdoors through engaging activities that stimulated the senses and consequently recognised the specific needs of this client group.
- Through our work we have given meaningful outdoor experiences to children aged 8 - 12 years, adults with dementia, families with relationship issues and troubled young people.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Our main stakeholders are the participants in our Eco-therapy and Forest School Projects. Every session we run, we engage in a participative feedback session - designed in a manner that is appropriate to the client group's needs and feed into dynamic planning. For children and family sessions this involves discussion at the end of every session to gain feedback into what worked and what did not - we then alter our sessions accordingly. For client groups with more complex needs, such as those with dementia, or young people experiencing troubles, we not only gain their feedback (where possible), observe their responses to activities (where clients are non-verbal), and respond accordingly. Also through partner working and information sharing with teams such as the NHS Dementia team, Stable Life keyworkers, we engage in session-by-session consultation to ensure that the needs of the participants are being met.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

(N.B. Please enclose a cheque for £15 payable to Companies House)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

20/5/18

Office held (tick as appropriate) ☒ Director ☐ Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Telephone	07807032491
DX Number	DX Exchange

When you have completed and signed the form, please send it to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG