



## **Tourism for All UK**

(A company Limited by Guarantee and not having a share capital)

# **UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31 March 2017

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Company Registration No 01466822  
Registered Charity No 279169

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**Tourism for All UK – Mission Statement**

*TO BE THE CENTRE OF EXPERTISE ON  
ACCESSIBLE TOURISM, WORKING FOR  
A WORLD-CLASS TOURISM EXPERIENCE  
FOR EVERYONE*

## Officers and Professional Advisers

### PATRONS

Vice-President: Sir Bert Massie CBE (deceased 15<sup>th</sup> October 2017)

Baroness Tanni Grey Thompson DBE (to 13<sup>th</sup> January 2017)  
Lloyd Grossman OBE  
Lord Holmes of Richmond MBE

Baroness Joyce Anelay  
Rt. Hon. the Lord Howarth of Newport  
Judith Chalmers OBE

### MEMBERS OF THE BOARD OF TRUSTEES

Members of the Board of Trustees are Directors appointed in accordance with the Companies Act.

**CHAIR** Tim Gardiner MBE

**HONORARY TREASURER** Stephen Springer MBE

**OTHERS** Raymond Veal  
Stephen Dunn  
Kenny Boyle  
Mark Anderson  
Chris Veitch  
Sir Edward Davey (from 2<sup>nd</sup> June 2016)  
Susan Butterworth (from 8<sup>th</sup> September 2016)

**Chief Executive Officer** Raymond Veal (from 2<sup>nd</sup> June 2016 – previously Interim CEO)

### CHARITY/COMPANY SECRETARY

Jackie James Administration Limited  
72 Wembdon Hill  
Wembdon  
Bridgwater  
Somerset  
TA6 7PZ

### REGISTERED OFFICE

7A Pixel Mill  
44 Appleby Road  
Kendal  
Cumbria  
LA9 6ES

### BANKERS

National Westminster Bank Plc  
22 Chantry Way  
Andover  
SP10 1LX

### INDEPENDENT EXAMINERS

Lamont Pridmore (South Cumbria) Ltd  
136 Highgate  
Kendal  
Cumbria  
LA9 4HW

### SOLICITORS

Kirkpatrick & Lockhart Nicholson Graham LLP  
110 Cannon Street  
London  
EC4N 6AR

## Trustees' Report

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their report and the financial statements for the year ended 31 March 2017. The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (as applied to small entities by section 1A of the standard).

### HISTORY AND OBJECTIVES

The Company, which is a registered charity, is limited by guarantee and does not have a share capital. The Charity was established in 1979 (originally as "Holiday Care"). It is governed by a Memorandum and Articles of Association. Its objectives highlight three sectors:

- i) Visitors – to provide visitors with accurate and timely information, in the manner in which they wish to receive it, to enable them to make informed choices;
- ii) The tourism industry – to stimulate and help the tourism industry to create a world-class experience for everyone;
- iii) Policy makers – to work with policy makers to ensure that policies concerned with and affecting tourism for all take full account of relevant needs, and are coherent and co-ordinated.

### REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

#### Trustee Roles and Appointments

Raymond Veal was confirmed in the role of Chief Executive Officer at the beginning of the second quarter of the year. He combined this role with the duties of the Honorary Treasurer, which he continued to fulfil in support of Stephen Springer, who was prevented by ill-health and other issues from taking up his role fully during the year.

Sir Edward Davey and Susan Butterworth joined the Board of Trustees at the beginning of the second and third quarters of the year, respectively.

Ed is, at the time of preparing this Statement, the MP for Kingston and Surbiton and served in the Coalition Cabinet as Secretary of State for Energy and Climate Change. Campaigning for equality has been a consistent theme throughout his political career and his own son's disability has only served to sharpen his resolve and understanding of the challenges disabled people face.

Susan's career has been spent across the NHS and the voluntary sector, working with disabled people who are empowered by the use of assistive technology. This has included individuals who want to travel in the UK and abroad, to maximise opportunities for their work, hobbies or interests and to challenge the social perception and boundaries that can limit personal activity.

#### Results

Overall, the Charity sustained a loss for the year of £27,822.

This is very disappointing, but it should be noted that during the year the Board continued to progress a number of key strategic projects and initiatives, while growing the Charity's profile and reputation through participation in trade and consumer events, which will in due course enable the Charity to deliver its target to increase the number and value of the corporate members which it recruits and retains and so to ensure its sustainability.

Net of these strategic projects and initiatives and of sponsorship revenue which covered some of their costs, the Charity actually made a more modest, though still very disappointing, operating loss of c.£11,329.

### Revenue

Overall, revenue in the year was slightly higher than in the previous year (taking into account an increase in the value of donations in kind), but it was again substantially below budget, totalling £45,255 (against a budget of £53,225).

Although revenue from memberships in the year was 14% higher than in the previous year, at £29,393, this total was again disappointing in comparison to the budget (£43,725). During the year the terms “Member” and “Partner” were introduced to describe the Charity’s individual and corporate members, with Partnership available at Levels from 1 (the lowest) to 5 (the highest). As in the previous year, the disappointing result was predominantly due to a shortfall in the number and value of Partners at Levels 4 and 5. This shortfall was attributable to the fact that, although significant further progress was made during the year on the strategic projects which will provide a stronger package of services and business benefits to Partners, time and human resource constraints meant that these projects were again not able to be fully completed during the year. At the time of preparing this Statement, however, these projects, including the redevelopment of the Charity’s online training platform, the development of market intelligence to support Partners in addressing the needs of disabled customers and the redesign of the Charity’s website, have largely been completed, and the Board is confident that the number and value of Partners at Levels 4 and 5 will rise sustainably and that revenue targets for Partnerships will begin to be met.

Commission earned in the year on bookings placed via the information and reservation service was a very disappointing 68% lower than in the previous year, at £1,094 (against a budget of £3,500). This reflects the fact that the popularity of those accommodation providers with whom the Charity has commission agreements, particularly in London, has been affected by a steady increase over the last few years in the availability and level of accessible accommodation in both the budget and luxury sectors, while there is also a trend for providers to offer discounts to the Charity’s Members rather than commissions. The Board recognises the need to conclude commission agreements with an expanded range of accommodation and other service providers if this activity is to remain vibrant and continue to deliver significant revenue to the Charity.

Net revenue from the sale of enhanced directory entries and advertisements on the Open Britain website totalled £2,182 in the year (against a budget of £2,000). (Gross revenue from this activity totalled £5,039 in the year, with a cost of sale of £2,857, to be passed to New Vision Group, who operate the Open Britain website, under the revenue sharing agreement). The Board had been confident that the launch of the Open Britain app would lead to an improvement in the take-up of enhanced entries, as these would allow businesses to feature on the app. There were, however, continuing issues with functionality and reliability and the app was not launched during the year. At the time of preparing this Statement, New Vision Group had merged with New Mind (another supplier of Destination Management Systems). The product development plan of the merged companies does not feature an app and the decision had accordingly been taken that the app would be withdrawn (and the launch cancelled) and that the invoices for the development of the app would be credited.

Donations (both individual and corporate) totalled £2,228 in the year (against a budget of £1,500). This total included a donation of £941 from the over-subscription to a fundraising appeal to purchase a new wheelchair for the Charity’s Information Service Manager. Donations in kind totalled £3,475 in the year (no budget), comprising the kind provision by hotel operators of overnight accommodation, for Trustees undertaking activities on behalf of the Charity, and of rooms and catering for meetings of Trustees.

Revenue from sponsorship of events and other promotional activities totalled £4,000 in the year (against a budget of £2,500). This was in the form of a single payment to sponsor the Charity's stand at the British Tourism and Travel Show in March 2017. The Charity took stands at four other shows during the year (the Mobility Roadshow in May 2016, the MS Life show in September 2016, the Disability North Exhibition (DNEX) in September 2016 and the Independent Living Scotland show in October 2016), for which the Board did not feel it was appropriate to seek sponsorship.

### Expenditure

Overall, expenditure in the year totalled £73,077.

Operational expenditure in the year was slightly over budget, totalling £46,252 (against a budget of £44,380). This is largely explained by some operational items which were omitted when the budget was being set, including:

- The costs associated with the telephone conference service used for conference calls between Trustees and remotely located staff, volunteers and students (£1,385);
- The hosting and security certification of the Charity's redeveloped online training platform (£500);
- The licence for "Survey Monkey", the online survey product to be used to conduct surveys among the Charity's audience as part of the development of market intelligence (£299);
- The costs associated with the induction process for the second student intern (£394).

N.B. One Trustee (Raymond Veal) expended a total of £2,459 in the year on travel, accommodation and subsistence, for himself and others, for which reimbursement was claimed (see Note 18). This relatively high figure reflected the Charity's strategy of attending consumer and trade shows, and networking events, to promote the activities of the Charity.

Expenditure on the key strategic projects and initiatives referred to above totalled £20,493 in the year:

- Further to the launch of the 'Tourism is for Everybody' campaign in March 2016, the fonts used in the campaign were licensed for use in letters and e-mails and a further suite of supporting collateral was developed, including individual and business leaflets, badges, posters, wall plaques and bags, at a total cost of £1,412.
- Further to the redevelopment of the Charity's online training platform, the Institute of Hospitality was engaged formally to endorse the new platform and a licence was obtained to use the "Vimeo" video platform to host video clips for use in courses developed on the new platform, at a total cost of £560.
- A project to redevelop the Charity's website was initiated and an initial invoice for 30% of the development cost (£1,674) was submitted by the website developer. Adjustments were made to the business pages and e-mail handling on the Charity's existing website, at a total cost of £185.
- A review of budgets and costs indicated that no invoices had been received for some time for the licensing of the "BookIt" software used by the Charity to manage its Member and Partner base. This licensing was brought fully up to date, at a total cost of £1,346.
- A review indicated that no invoices had been received against the agreement to share revenue from the sale of enhanced directory entries and advertisements on the Open Britain website with New Vision Group, who operate the Open Britain website, for the previous year (to 31<sup>st</sup> March

- 2016). An invoice for revenue to be shared from Open Britain for the year to 31<sup>st</sup> March 2016 was issued, in the amount of £3,371.
- The Charity took stands at five trade shows during the year (the Mobility Roadshow in May 2016, the MS Life show in September 2016, the Disability North Exhibition (DNEX) in September 2016, the Independent Living Scotland show in October 2016 and the British Tourism and Travel Show in March 2017), at a total cost of £9,720.
  - A tablet computer was purchased, to facilitate data capture at trade shows, at a cost of £242.
  - Representatives of the Charity attended two conferences (the BHA Hospitality & Tourism Summit in May 2016 and the TMI Convention in October 2016) and a number of other events (the “Catey” Awards judging and presentation in April and July 2016, the NAIDEX Shows in April 2016 and March 2017 and the DWP’s “Hackaccessibility” Workshops in January and February 2017), to participate and network, at a total cost of £1,440.
  - The Charity’s Information Service Manager undertook two review stays at Partners’ businesses, at a total cost of £162.
  - An “Awayday” was held for Trustees and the Information Service Manager, to review and refine the Charity’s strategy, at a total cost of £381.

### Strategic Direction

Further to the review completed by the Board in the previous year, the Charity’s strategy remains to focus activities on the recruitment and retention of larger Partners, based on the three key pillars of information, education and promotion.

The programme to develop high value market intelligence to support corporate members in addressing the needs of disabled customers got underway during the year, with the development of a survey of the key barriers to travel faced by disabled people. This survey was developed by the student intern who worked for the Charity in the previous year, to form the basis of her final year dissertation, but issues which the student experienced meant that the survey had not been distributed by the end of the year.

The new online training platform will allow much more flexible and interactive training courses readily to be developed, but the decision was taken to delay moving any courses developed on the platform ‘live’ until the Charity’s new website is available.

The redevelopment of the Charity’s website will provide a clearer explanation to users of the services which the Charity offers to individuals and businesses and will provide improved facilities to promote the products and services of corporate members. The redevelopment project got underway during the first quarter of 2017, as planned, but resource issues both within the Charity and with the design agency meant that the project was not completed by the end of the year.

### Overall Summary

Overall, the year’s result is again very disappointing, but it is important to recognise the significant progress which has continued during the year in delivering the strategic aim to remodel and reposition the Charity as a multi-platform service provider to individuals, industry and policy makers.

It is also important to maintain a proportionate perspective when considering the Charity’s performance during the year. The underlying operating loss of c.£11,329 is equivalent to a shortfall of

only four Level 5 Partners and the Board remains convinced that the Charity remains vibrant and that it will 'turn the corner' as its new products and services are implemented and that it will start to deliver the increase in the numbers of high level Partners which the Board recognises is required and seeks to achieve.

The major issue during the year, as in previous years, has been human resources and, in particular, the dependence on a small number of qualified and committed individuals to bring the appropriate skills and experience to bear to deliver the Charity's key strategic projects. This has caused some 'bottlenecks', which have prevented some of the developments which were planned during the year from being completed in time and which have in turn contributed to the shortfall in revenue.

Nonetheless, while recognising that much remains to be done and that the pressure on resources means that progress is slower than it would wish, the Board believes that the underlying position of the Charity continues to be strong. At the time of preparing this Statement, the strategic projects to develop high value market intelligence, to implement the new online training platform and to deliver the Charity's new website have all largely been completed, and the Board is confident that the number and value of the Partners which the Charity recruits and retains will start to increase and that the Charity accordingly remains viable, sustainable and in a position to grow over the coming years.

## RESULTS

The Board reports a deficit for the year of £27,822 (2016 a deficit of £34,935).

## RESERVES

At 31 March 2017 the reserve position of the Charity was a deficit of unrestricted reserves amounting to £502 (2016 a surplus of £27,320). The Trustees recognise the need for continuing action to restore the Charity to and maintain it in a position where reserves are sustainably positive. To this end, the Trustees have undertaken a further strategic review to ensure that the Charity demonstrates and maximises the value that it delivers to individuals, industry and government and have developed a detailed, business-focussed delivery plan which they are confident will ensure that the Charity's financial position returns to and remains in a sustainably positive overall state in the coming years. In the meantime, the Trustees believe there is sufficient financial evidence to demonstrate the Charity's solvency. The Trustees regularly review the reserves of the Charity: they continue to believe that free reserves should be between 2 and 4 months of normal operating costs and their delivery plan seeks to move towards this position.

## GOVERNANCE AND INTERNAL CONTROL

Trustees who have served in the year are listed on page 2. Trustees serve for an initial three year period and may be re-elected to serve for further periods thereafter. They meet formally four times a year. The Board membership has been kept small in order to save costs and unnecessary bureaucracy and improve Board effectiveness. Success has been demonstrated through the improvements occurring.

The composition of the Board is reviewed regularly to ensure an adequate range of skills and experience exists to allow a satisfactory discharge of duties. Induction and subsequent training is undertaken in a manner that follows the best practice guidance issued by the Institute of Chartered Secretaries and Administrators. Training takes account of the size and scope of the Charity together with the Trustees' prior experience and other charitable connections.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A Business Plan and an annual budget approved by the Trustees;
- Monthly management accounts which show variance from budget and re-forecast anticipated results for the year, which are reviewed by the Trustees;
- Delegation of authority and segregation of duties;
- Regular staff meetings to communicate objectives and ensure that staff involved have a responsibility for internal control in achieving them.

## **RISK MANAGEMENT**

The Trustees actively review the major risks which the Charity faces on a regular basis. The Charity has developed systems to monitor and control these risks and to mitigate any impact they may have on the Charity's future. Procedures are in place to ensure compliance with Health and Safety for staff, volunteers and visitors. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

## **TRUSTEES' RESPONSIBILITIES**

Company and charity law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the Company at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **INDEPENDENT EXAMINATION**

The Company is entitled to exemption from a full audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2017.

The Members have not required the Company to obtain a full audit of its financial statements for the period ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The Members have required the Company to obtain an Independent Examination of its financial statements for the period ended 31 March 2017.

By order of the Board



**Tim Gardiner MBE**  
Chairman

Date: 21/6/2018.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF TOURISM FOR ALL UK  
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, Statement of Financial Position and the related Notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

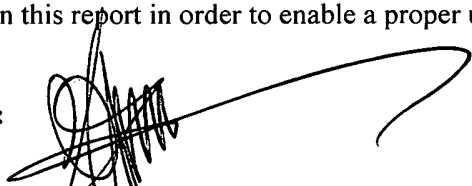
**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Signed:



Date:

21/06/2018

**Graham W Lamont FCA, FCCA, ACIS, MCMI, AIMC, FRSA**

For and on behalf of:

Lamont Pridmore (South Cumbria) Ltd

Chartered Accountants

136 Highgate

Kendal

Cumbria

LA9 4HW

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

**for the year ended 31 March 2017**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>INCOMING RESOURCES</b>					
Donations		2,228	-	2,228	4,142
Donations in Kind	13	3,475	-	3,475	1,320
Memberships		29,393	-	29,393	25,723
Government Grants		-	-	-	-
Management Charges		-	-	-	-
Activities for generating funds:					
Advisory services		-	-	-	-
Reservation service		1,094	-	1,094	3,417
Business promotion		5,039	-	5,039	5,834
Events		4,000	-	4,000	2,083
Other income		1	-	1	5
		45,230	-	45,230	42,524
Investment income		25	-	25	44
<b>TOTAL INCOMING RESOURCES</b>		<b>45,255</b>	<b>-</b>	<b>45,255</b>	<b>42,568</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds:					
Fund raising and publicity		(6,885)	-	(6,885)	(12,799)
Consultancy, reservation, Guides		(7,973)	-	(7,973)	-
Events		(6,473)	-	(6,473)	(11,553)
		(21,331)	-	(21,331)	(24,352)
<b>CHARITABLE EXPENDITURE</b>					
Information and advisory services	15	(25,496)	-	(25,496)	(33,972)
Support costs:					
Management and administration	16	(26,250)	-	(26,250)	(19,179)
		(51,746)	-	(51,746)	(53,151)
Interest payable		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	1	<b>(73,077)</b>	<b>-</b>	<b>(73,077)</b>	<b>(77,503)</b>
<b>NET INCOME FOR THE YEAR</b>		<b>(27,822)</b>	<b>-</b>	<b>(27,822)</b>	<b>(34,935)</b>
<b>FUND BALANCE AT 1 APRIL 2016</b>		<b>27,320</b>	<b>-</b>	<b>27,320</b>	<b>62,255</b>
<b>FUND BALANCE AT 31 MARCH 2017</b>	8	<b>(502)</b>	<b>-</b>	<b>(502)</b>	<b>27,320</b>

The Consolidated Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The Accounting Policies on pages 12 to 13 and notes on pages 14 to 19 form part of these Accounts

**STATEMENT OF FINANCIAL POSITION**  
**for the year ended 31 March 2017**

	Notes	Group 2017 £	2016 £	Charity 2017 £	2016 £
<b>FIXED ASSETS</b>					
Tangible Assets	5	543	543	543	543
Investments	4	-	-	100	100
<b>CURRENT ASSETS</b>					
Debtors	6	17,029	9,321	16,929	8,893
Cash at bank and in hand		21,987	46,133	21,987	46,124
Charities deposit funds		1,350	1,349	1,350	1,349
		40,366	56,803	40,266	56,366
<b>CREDITORS: Amounts falling due within one year</b>	7	(41,411)	(30,026)	(41,411)	(29,689)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(1,045)	26,777	(1,145)	26,677
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(502)	27,320	(502)	27,320
<b>RESERVES</b>					
Unrestricted General Fund	8	(502)	27,320	(502)	27,320
Restricted Fund	8	-	-	-	-
<b>TOTAL FUNDS</b>		(502)	27,320	(502)	27,320

The Accounting Policies on pages 12 to 13 and notes on pages 14 to 19 form part of these Accounts.  
The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to Section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with Section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (as applied to small entities by section 1A of the standard).

These financial statements were approved by the members of the board of trustees on 30<sup>th</sup> May 2018, and are signed on their behalf by:

**Tim Gardiner MBE** Chairman



21/6/2018

## ACCOUNTING POLICIES AND LEGAL STATUS

### BASIS OF ACCOUNTING

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements are drawn up on a going concern basis which the trustees consider to be appropriate.

### BASIS OF CONSOLIDATION

The consolidated financial statements incorporate those of Tourism for All UK and its subsidiary undertaking, Tourism For All Services Limited, for the year to 31 March 2017. The activities of Tourism for All Services Limited ceased, and its operations were transferred to the Charity, effective from 1<sup>st</sup> April 2016. A summary of the results of the subsidiary company to 31<sup>st</sup> March 2016 is shown in note 4 to these financial statements.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical costs, less accumulated depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:-

Office furniture, fixtures and equipment	over 2 to 5 years
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### INCOMING RESOURCES

Donations and grants are brought into the Statement of Financial Activities on a receivable basis for the year. Income from activities is accounted for on a work done basis. Investment income is included when receivable.

### RESOURCES EXPENDED

Expenditure is recognised on an accruals basis and includes value added tax where applicable. Costs are allocated to the nominated heading on the basis of direct expense or proportion according to usage in the year, on an accruals basis.

### PENSION COSTS

A defined contribution scheme is operated. Contributions are made to separately administered pension funds and are charged to the financial statements as they arise.

### INVESTMENTS

Investments comprise 100 ordinary shares of £1 each in the subsidiary company, Tourism for All Services Ltd, at cost.

### LEGAL STATUS

The charity is a company limited by guarantee and has no share capital, the liability of each member being limited to £1.

## **VOLUNTEER SERVICES**

The Charity actively seeks to provide opportunities for volunteers, particularly disabled people who are seeking work experience. Volunteers work for the Charity on a casual basis, with no set or minimum hours, and contribute to projects and activities in accordance with the skills and experience which they possess or which they wish to gain. Volunteers are engaged on an unpaid basis, although agreed expenditure legitimately incurred in support of the Charity's activities is reimbursed (see below).

The Charity actively seeks to engage the services of a student intern each academic year. A student in a relevant discipline will be engaged to undertake a specific role, for a placement period of 40 weeks. The job description for the role will be defined and agreed in accordance with the skills and experience which they have or which they wish to gain. Student interns are engaged on an unpaid basis, although agreed expenditure legitimately incurred during the student's placement in support of the Charity's activities is reimbursed (see below).

## **REIMBURSEMENT OF EXPENSES**

Agreed expenditure legitimately incurred by Trustees, staff, volunteers and student interns in support of the Charity's activities is reimbursed. Trustees, staff, volunteers and student interns are required to submit expense claim forms with supporting documentation, for review and approval by the CEO. The CEO's expense claims, with supporting documentation, are reviewed and approved by the Chairman.

Expenditure for which Trustees, staff, volunteers and student interns will be reimbursed includes travel, accommodation, subsistence, entertainment and purchases of equipment or services made with personal credit cards.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2017**

	Staff costs £	Depreciation £	Other Costs £	Total 2017 £	Total 2016 £
<b>1 TOTAL RESOURCES EXPENDED</b>					
Direct charitable:					
- Information and advisory	20,777	-	4,719	25,496	33,972
Other:					
- fundraising and publicity etc.	-	-	6,885	6,885	12,799
- consultancy, reservations and guides	-	-	7,973	7,973	-
- events	-	-	6,473	6,473	11,553
- management and administration	-	241	26,009	26,250	19,179
<b>31 March 2017</b>	<b>20,777</b>	<b>241</b>	<b>52,059</b>	<b>73,077</b>	<b>77,503</b>
<b>31 March 2016</b>	<b>20,663</b>	<b>181</b>	<b>56,659</b>	<b>77,503</b>	<b>-</b>

	2017	2016
Operating deficit is stated after charging:		
Depreciation of tangible fixed assets	241	181
Independent Examiner's fees	1,200	2,000

<b>2 EMPLOYEES</b>	2017	2016
The average weekly number of employees		
For the group was:		
Information and office	1	1
	£	£
Staff costs for above persons:		
Wages and salaries	19,000	19,000
Social Security costs	-	-
Other pension costs	1,777	1,663
	<b>20,777</b>	<b>20,663</b>

None of the Trustees received any remuneration during the year (2016 – no Trustees received any remuneration).

One Trustee (Raymond Veal) claimed reimbursement of expenses incurred during the year (see Note 18).

No employee received remuneration exceeding £60,000 during the year.

### 3 TAXATION

The Company has been granted charitable status and is therefore not considered to be liable for corporation tax. Since the subsidiary donates all of its profit to the Charity it has a nil corporation tax liability.

### 4 SUBSIDIARY COMPANY

The Charity owns the whole of the issued ordinary share capital of Tourism For All Services Limited, a company registered in England. This company provided promotion to businesses operating in the tourism sector through the website [www.openbritain.net](http://www.openbritain.net) and offered a booking service to consumers with disabilities. All profits derived from these activities were donated to Tourism for All UK. The activities of Tourism for All Services Limited ceased, and its operations were transferred to the Charity, effective from 1<sup>st</sup> April 2016. All activities undertaken by Tourism for All Services Limited to 31<sup>st</sup> March 2016 have been consolidated on a line by line basis in the Statement of Financial Activities on page 10.

Summary of results consolidated:

	2017 £	2016 £
Turnover		
- third parties	-	6,969
- costs to Tourism for All UK	-	-
Cost of sales:	-	(660)
Other administrative and premises costs	-	(2,151)
Donation to Tourism for All UK	-	(1,318)
Retained profit / (loss)	-	2,840
The aggregate of assets and liabilities was:		
- assets	169	900
- liabilities	(69)	(800)
	100	100
Net funds represented by 100 ordinary shares of £1 each	100	100

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2017

### 5 TANGIBLE FIXED ASSETS

	Office furniture, fixtures and equipment	
	Group £	Charity £
Cost		
1 April 2016	-	724
Purchased in the year	-	241
31 March 2017	-	965
Depreciation		
1 April 2016	-	181
Charged in the year	-	241
31 March 2017	-	422
Net book value		
31 March 2017	-	543
31 March 2016	543	-

### 6 DEBTORS

	Group £	Charity £	Group £	Charity £
	2017	2017	2016	2016
Due within one year:				
Trade debtors	16,490	16,490	6,616	6,243
Due from subsidiary undertaking	-	69	-	-
Other taxation	-	-	864	809
Other debtors	539	370	370	370
Prepayments and accrued income	-	-	1,471	1,471
	17,029	16,929	9,321	8,893

### 7 CREDITORS: Amounts falling due within

One year	Group £	Charity £	Group £	Charity £
Trade creditors	30,646	30,646	26,667	26,667
Due to subsidiary undertaking	-	-	-	463
Other taxation and social security costs	3,292	3,292	231	231
Accruals	7,473	7,473	3,128	2,328
	41,411	41,411	30,026	29,689

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2017**

**8 RESERVES - MOVEMENT OF FUNDS**

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
1 April 2016	27,320	-	27,320	62,255
Movement on funds for the year	(27,822)	-	(27,822)	(34,935)
Balance at 1 April 2017	(502)	-	(502)	27,320

All of the deficit of £502 for the financial year is attributable to the parent company. The Trustees have taken advantage of the exemption given by the Companies Act 2006 Section 408 and paragraph 304 of the Statement of Recommended Practice in not publishing separately a Company Income and Expenditure Account.

**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	643	-	643
Net Current Assets	(1,145)	-	(1,145)
Balance at 1 April 2017	(502)	-	(502)

**10 PARENT UNDERTAKING AND RELATED PARTIES**

No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Charity has taken advantage of the exemptions within Financial Reporting Standard 8 not to disclose transactions with group companies.

**11. RELATED PARTY TRANSACTIONS**

The Charity was controlled throughout the current and previous year by the Board of Trustees. None of the Trustees received any remuneration during the year (2016 – no Trustees received any remuneration).

**12. PENSIONS**

During the year contributions were made by the company into pension schemes on behalf of employees. These amounted to £1,777 (2016 £1,663).

**13. DONATIONS IN KIND**

Donations in kind during the year comprised the provision by hotel operators of overnight accommodation, for Trustees undertaking activities on behalf of the Charity, and of rooms and catering, for meetings of Trustees, at a total equivalent cost of £3,475:

Date	Organisation	Location	Service Provided	Attendees	Equivalent Cost
05/05/16	Premier Inn	Birmingham	Meeting Room	3	195
18/05/16	Premier Inn	Birmingham	Meeting Room	3	195
02/06/16	Premier Inn	Heathrow	Meeting Room	6	665
21/06/16	Premier Inn	Birmingham	Meeting Room	3	195
29/06/16	Premier Inn	London	Accommodation	1	75
15/08/16	Dorsett Hotel	London	Accommodation	1	95
26/09/16	Premier Inn	Birmingham	Meeting Room	3	195
03/10/16	Premier Inn	St Austell	Accommodation	1	70
11/10/16	Premier Inn	Bournemouth	Accommodation	2	180
07/11/16	Premier Inn	Birmingham	Meeting Room	3	195
24/11/16	Premier Inn	Southampton	Accommodation	1	75
29/11/16	Premier Inn	Birmingham	Meeting Room	3	195
01/12/16	Premier Inn	Birmingham	Meeting Room	8	950
11/01/17	Premier Inn	Birmingham	Meeting Room	3	195
<b>TOTAL</b>					<b>3,475</b>

#### 14. RENT AND LEASES

The Charity's office at Pixel Mill, 44 Appleby Road, Kendal, Cumbria LA9 6ES is rented under a Service Agreement, at a cost of £225 per month (no VAT applies). The agreement is automatically renewable for successive periods of six months. The agreement can be terminated by either party on three months' notice.

#### 15. INFORMATION AND ADVISORY SERVICES COSTS

The costs associated with the Information and Advisory Services during the year and in 2016 included:

Item	2017 Amount	2016 Amount
Staff	20,777	20,663
Office rental and services	2,955	4,579
Brochures and postage	880	7,936
Telephone	884	794
<b>TOTAL</b>	<b>25,496</b>	<b>33,972</b>

#### 16. MANAGEMENT AND ADMINISTRATION COSTS

The costs associated with the Management and Administration of the Charity during the year and in 2016 included:

Item	2017 Amount	2016 Amount
Professional services	7,163	6,851
Reimbursement of expenses	8,821	6,666
Insurance	990	933
General office expenses	1,820	2,768
Computer and IT maintenance	3,740	460
Depreciation on office equipment	241	181
Donations in kind	3,475	1,320
<b>TOTAL</b>	<b>26,250</b>	<b>19,179</b>

#### 17. VOLUNTEERS AND STUDENT INTERN

During the year, three volunteers worked on a casual, unpaid basis for the Charity, contributing to projects and activities in accordance with the skills and experience which they possessed or which they wished to gain. It is not practicable to quantify the equivalent value of their contribution.

During the year, two student interns worked on an unpaid basis for the Charity. From April to June 2016, the student whose internship had begun in September 2016 completed the final 12 weeks of her internship, contributing to the ongoing management of the 'Tourism is for Everybody' campaign. From November 2016, a second student began a 34 week internship, contributing to the management of the Charity's social media channels. This student's placement period was 20 weeks during the year (60% of the full placement period). At 35 hours per week at an hourly rate of £11.00, the equivalent value of these placements during the year was c.£12,320.

**18. REIMBURSEMENT OF TRUSTEES' EXPENSES**

Expenses incurred by Raymond Veal during the year, for which reimbursement was claimed, included accommodation, subsistence and travel costs for himself and colleagues:

<b>Date</b>	<b>Item</b>	<b>Attendees</b>	<b>Amount</b>
26-28/05/16	Mobility Roadshow		
	Accommodation	3	356
	Meals	3	256
29/06/16	Trustee Meeting - Meal	8	223
17-18/09/16	MS Life Show		
	Accommodation	3	306
	Meals	3	71
	Parking		8
21-22/09/16	Disability North Exhibition (DNEX)		
	Accommodation	1	188
	Meals	1	19
05-06/10/16	Independent Living Scotland Show		
	Accommodation	1	154
	Meals	1	49
31/10-02/11/16	Student Intern Induction		
	Accommodation	1	175
	Meals	3	41
21-22/03/17	British Tourism & Travel Show (BTTS)		
	Accommodation	2	387
	Meals	5	187
	Parking		39
<b>TOTAL</b>			<b>2,459</b>