

Registered number
08284195

CODA UK & Ireland CIC

**Report and Accounts
Unaudited Financial Statements**

Start Date: 01st December 2015

End Date: 30th November 2016



CODA UK & Ireland CIC
Report and accounts
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CODA UK & Ireland CIC Company Information

Directors

K McGill
V W Slattery
A Claridge
A Bailey

Accountants

AC Accountancy Services (UK) Ltd
340-342 Chorley New Road
Horwich
BL6 5PS

Registered office

36 Merton Road
Wallasey
CH45 4QZ

Registered number

08284195

CODA UK & Ireland CIC

Registered number: 08284195

Directors' Report

The directors present their report and accounts for the year ended 30 November 2016.

Principal activities

We are a Community Interest Company that aims to provide information, support and guidance to Hearing children that have/d Deaf parent(s), by means of activities, retreats and conferences.

Directors

The following persons served as directors during the year:

M Dimond
A Claridge
V W Slattery
S Dimond

Political donations

No donations were made during the period.

Small company provisions

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

This report was approved by the board of Directors on 31 August 2017 and signed on its behalf.



~~K McGill~~
Director

VICKI WAN SLATTERY

CODA UK & Ireland CIC
Profit and Loss Account
for the year ended 30 November 2016

	2016 £	2015 £
Administrative expenses	(12,104)	(130,523)
Other operating income	12,104	130,516
Operating loss	<u>-</u>	<u>(7)</u>
Interest receivable	-	7
Profit on ordinary activities before taxation	<u>-</u>	<u>-</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u>-</u>	<u>-</u>

CODA UK & Ireland CIC**Registered number:** 08284195**Balance Sheet****as at 30 November 2016**

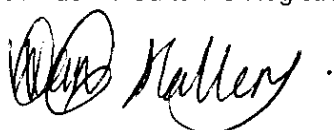
	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	516	669
Current assets			
Cash at bank and in hand		6,535	8,809
Creditors: amounts falling due within one year	3	(6,969)	(9,396)
Net current liabilities		(434)	(587)
Net assets		<u>82</u>	<u>82</u>
Capital and reserves			
Called up share capital		82	82
Shareholders' funds		<u>82</u>	<u>82</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



~~K McGILL~~ **VICKI WANSUATTERY**
Director
Approved by the board on 31 August 2017

CODA UK & Ireland CIC
Statement of Changes in Equity
for the year ended 30 November 2016

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 December 2014	82	-	-	-	82
At 30 November 2015	<u>82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82</u>
At 1 December 2015	82	-	-	-	82
At 30 November 2016	<u>82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82</u>

CODA UK & Ireland CIC
Notes to the Accounts
for the year ended 30 November 2016

1 Accounting policies

Basis of preparation

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Office Equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

CODA UK & Ireland CIC
Notes to the Accounts
for the year ended 30 November 2016

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

CODA UK & Ireland CIC
Notes to the Accounts
for the year ended 30 November 2016

	Plant and machinery etc £
Cost	
At 1 December 2015	870
At 30 November 2016	<u>870</u>
Depreciation	
At 1 December 2015	201
Charge for the year	<u>153</u>
At 30 November 2016	<u>354</u>
Net book value	
At 30 November 2016	<u>516</u>
At 30 November 2015	<u>669</u>

3 Creditors: amounts falling due within one year

	2016 £	2015 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	3,673	4,673
Other taxes and social security costs	<u>3,296</u>	<u>4,723</u>
	<u>6,969</u>	<u>9,396</u>

4 Other information

CODA UK & Ireland CIC is a private company limited by shares and incorporated in England. Its registered office is:
36 Merton Road
Wallasey
CH45 4QZ

CODA UK & Ireland CIC
Detailed profit and loss account
for the year ended 30 November 2016
This schedule does not form part of the statutory accounts

	2016	2015
	£	£
Administrative expenses	(12,104)	(130,523)
Other operating income	12,104	130,516
Operating loss	<hr/> -	<hr/> (7)
Interest receivable	-	7
Profit before tax	<hr/> - <hr/>	<hr/> - <hr/>

CODA UK & Ireland CIC
Detailed profit and loss account
for the year ended 30 November 2016

This schedule does not form part of the statutory accounts

	2016	2015
	£	£
Administrative expenses		
General administrative expenses:		
Depreciation	153	201
Administration and Office Expenses	11,951	130,322
	<u>12,104</u>	<u>130,523</u>
	<u>12,104</u>	<u>130,523</u>
Other operating income		
Other operating income	<u>12,104</u>	<u>130,516</u>

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Community Interest Company Report

For official use
(Please leave blank)

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Please
complete in
typescript, or
in bold black
capitals.

Company Name in
full

CODA UK & Ireland CIS

Company Number

08284195

Year Ending

November 2016

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.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

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 description of how they have benefited the community.

We are a Community Interest Company that aims to provide information, support and guidance to Hearing children that have d/ Deaf parent(s), by means of activities, retreats and conferences.

2015-16 We had our fourth CODA camp which was a huge success. We maintained our two workshops and were successful with maintaining funding, particularly that we received from CODA International, for these as well as funding for our other projects. Numbers attending continue to grow as we are looking at expanding into other areas and future projects.

(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.

The company's stakeholders are the Hearing children of d/Deaf adults who attend monthly activities and workshops. Also the parents and any other external body or member of the public seeking information or support.

The stakeholders in this case, the Hearing children are consulted frequently during small group workshops on a monthly basis where issues requiring support concerning their Deaf culture are discussed and are permitted to choose what activities are undertaken. Feedback on temporary volunteer, permanent staff and services are encouraged to improve service and support, feedback is often discussed at board level and changes if needed implemented.

(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.

No remunerations were received

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.)

PART 5 – SIGNATORY

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

Signed



Date

31.8.17

Office held (delete 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.

Vicki Slattery	
Tel 07549 273966	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post 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

The accounts and CIC34 **cannot** be filed online

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