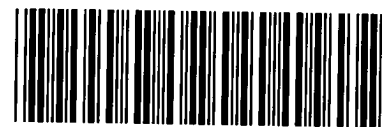


ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30th APRIL 2016

Charity Number SC019623

SATURDAY



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28/01/2017

#837

COMPANIES HOUSE

THE A9 PARTNERSHIP LIMITED

Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2016

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ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 30th APRIL 2016

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Orcadia Movement Limited

Charity registration number SC019623

Company registration number SC174188

3 Windsor Place
Portobello
Edinburgh
EH15 2AJ

Registered office Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

The trustees

The trustees who served the charity during the period were as follows:

Mrs B Stott
Mrs H White
Mr J Calder
Mrs C Barclay
Mrs H Harbinson
Mr L Marshall
Mrs L du Plessis
Mrs Aileen Harris

Secretary Mrs Barbara Stott

Bankers The Royal Bank of Scotland
38 Cramond Road South
Edinburgh
EH4 6AA

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 8th April 1997 and has been registered as a charity since 17th December 1991.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

Members of the Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the period and up to date of this report, are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st March 2015 was 7 (2014 - 7).

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 30th APRIL 2016

OTHER NAME CHARITY IS KNOWN BY

Whilst the registered name of the charity is "Orcadia Movement Limited", it is more commonly known as "Orcadia Creative Learning Centre".

APPOINTMENT OF NEW TRUSTEES

Any applications to be admitted to the Board can be made up to the start of the Annual General Meeting, as long as the application has been signed by a member. Any existing member can be co-opted onto the board to fill a vacant position until the Annual General Meeting. At the conclusion of each Annual General Meeting one third or the nearest number thereto, of Board Members shall retire from office. A retiring Board Member shall be eligible for re-election without nomination.

The Board may appoint such persons as it deems appropriate to be executive officers of the charitable company, and may delegate such responsibilities of the Board to such persons as the Board may deem necessary. Each new Trustee is linked with a serving Trustee and provided with a structured induction programme over the first year.

FINANCIAL CONTROLS

The finances are controlled by a treasurer, who has the responsibility of implementing the wishes of the Board of Trustees and ensuring that the expected care services can be provided from within the available budget.

OBJECTIVES

The objectives of Orcadia are to provide a safe, secure, enjoyable, friendly, stimulating and challenging environment for children, young people and adults with learning disabilities, physical disabilities and challenging behaviour by providing an opportunity to attend classes at the Centre and develop a wide range of skills whilst experiencing social interaction with their peers which in many instances they would not otherwise be able to do.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 30th APRIL 2016

ACTIVITIES

Our ethos at Orcadia is to create a friendly, learning and fun environment where our comprehensive arts programmes allow our students who come to the Centre to engage, participate, to improve and maintain their social skills and reduce their social isolation through mixing with their peers, staff and volunteers.

Under the supervision of our creative, skilled and dedicated staff all our students have the opportunity to become involved in a variety of programmes including one to one and group contact sessions in creative arts, music, dance, drama, movement and mime, puppetry and filmmaking, in addition to social groups, workshops and evening classes.

We have around 200 students attending weekly activities which include -

Contact programme - one to one work designed to meet individual students requirements and for those that find it difficult to join in group sessions.

Group sessions - an extension of the one to one contact programme aimed at students who feel able to work in a group environment.

Youth Club - for teenagers 14-18 years old.

Young People's Club - for young people 18-30 years old.

Creative Arts - an exciting and innovative two day programme delivered in conjunction with Borders College Skills Accreditation Programme for young adults consisting of one day assigned for various projects and the other day providing the opportunity to have work experience being within the Centre being involved in the various day to day tasks. At the end of the course the students will be awarded with a Certificate of Achievement along with a bound portfolio of their work.

Evening and weekend classes in Drama, Music, Percussion, Storytelling and Filmmaking.

Social activities - including Halloween and Christmas parties, a Burn's Supper, a Scottish night, Valentine's disco, a Summer BBQ and many other fun events and disco's.

Activities encourage full participation, social interaction and communication from our students. In addition to our classes we offer our students the use of our trampoline room. We have six bespoke trampolines that are used for therapeutic classes as well as being available to hire for parties and events. Research shows that children and adults with special needs benefit from regular exercise and trampolining in particular provides many additional advantages. Rebounding encourages muscle development, strengthens bones, reinforces joints, improves balance and fosters kinaesthetic awareness.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 30th APRIL 2016

ACHIEVEMENTS AND PERFORMANCE

In the last year Orcadia has once again provided a wide range of classes to meet the differing needs of our students creating a friendly and fun environment with our programmes allowing our students to maintain and improve their social skills.

Our students, especially those with multiple support needs, have had more opportunities to take part in activities which are enjoyable, stimulating and rewarding. Many students have become more self confident and are happier having made friends with their fellow students. For many, Orcadia is the only activity they engage in all week and they really look forward to it. All of our students have different talents and it is wonderful to see them fully engage with the creative process and discovering that their work is enjoyed and appreciated by others.

Our activities have encouraged full participation, social interaction and communication from our students and it is wonderful to see how new students have developed from being initially withdrawn and very quiet to gaining in self confidence, self esteem, mutual respect, self acceptance, personal success and friendship. The transformation is often remarkable.

For the majority of our students, attending Orcadia is the best part of their week. It is their place - where they can attend classes and hang-out in the cafe talking to the friends they have made and staff members. It helps them to maintain positive mental health and reduces their social isolation especially as they can participate in our evening social clubs and programme of social activities.

FINANCIAL REVIEW

This has once again been a challenging year for Orcadia Movement Limited, with pressures continuing on the investments and charities of the trusts who support the excellent service we provide to the disability community. The trustees report an unrestricted fund surplus of £7,124 (2015 - deficit £4,629). The balance of general funds at 30th April 2016 was £23,861.

FUNDRAISING

Once again the Board of Trustees have been delighted by the encouragement and continuing support received from the many donors, trusts and foundations to whom we are extremely grateful for their kindness and generosity. We are also very grateful for the support from the community, local businesses, shops, schools, churches and golf club who have adopted Orcadia as their chosen charity.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management and administrative and support costs. Unrestricted funds are maintained at at least this level throughout the year.

PLANS FOR FUTURE PERIODS

Orcadia will continue to provide multi sensory arts programmes and social opportunities for young people and adults with learning difficulties, physical disabilities and challenging behaviour. We have created space for new clients in our groups enabling us to reduce the size of our waiting list and plan to expand by adding additional groups and social activities including outwith the Centre, e.g. cinema, dinner, bowling. We will continue to work with our students, their parents/guardians and carers, and the community to further develop and improve our programmes to meet the ever changing needs of all who come to the Centre.

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

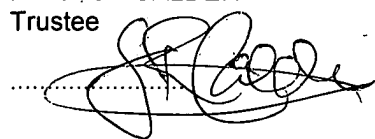
YEAR ENDED 30th APRIL 2016

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Signed on behalf of the trustees

MR JACK CALDER
Trustee

A handwritten signature in black ink, appearing to read 'J Calder', is written over a horizontal dotted line.

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF ORCADIA MOVEMENT LIMITED**

YEAR ENDED 30th APRIL 2016

I report on the accounts of the charity for the year ended 30th April 2016 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Orcadia Movement Limited for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

o to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

o to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Victoria Walsh

Victoria Walsh CA
Of The A9 Partnership Limited
Independent examiner

Abercorn School
Newton
West Lothian
EH52 6PZ

27/11/17
.....

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30th APRIL 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	81,671	10,000	91,671	98,457
Other trading activities	3	190,818	—	190,818	184,215
Investment income	4	—	—	—	2
TOTAL INCOME		<u>272,489</u>	<u>10,000</u>	<u>282,489</u>	<u>282,674</u>
EXPENDITURE					
Expenditure on raising funds:					
Costs of other trading activities	5	(4,044)	—	(4,044)	(3,474)
Expenditure on charitable activities	6	(261,321)	(10,000)	(271,321)	(283,829)
TOTAL EXPENDITURE		<u>(265,365)</u>	<u>(10,000)</u>	<u>(275,365)</u>	<u>(287,303)</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR					
	7	7,124	—	7,124	(4,629)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,737</u>	<u>—</u>	<u>16,737</u>	<u>21,366</u>
TOTAL FUNDS CARRIED FORWARD		<u>23,861</u>	<u>—</u>	<u>23,861</u>	<u>16,737</u>

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

30th APRIL 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	10	12,321	15,401
CURRENT ASSETS			
Stocks	11	678	678
Debtors	12	7,668	6,668
Cash at bank and in hand		11,789	10,007
		<u>20,135</u>	<u>17,353</u>
CREDITORS: Amounts falling due within one year	13	<u>(8,595)</u>	<u>(16,017)</u>
NET CURRENT ASSETS		11,540	1,336
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,861</u>	<u>16,737</u>
FUNDS OF THE CHARITY			
Unrestricted income funds	15	23,861	16,737
TOTAL CHARITY FUNDS		<u>23,861</u>	<u>16,737</u>

For the year ended 30th April 2016 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

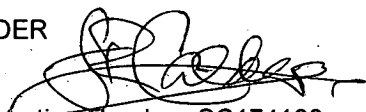
Trustees' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

MR JACK CALDER
Trustee



Company Registration Number: SC174188

The notes on pages 9 to 13 form part of these financial statements.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Donations

Donations are recognised in the period that they are received and in accordance with the donors wishes the donations will be treated as either restricted or unrestricted income.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20 % Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	81,671	10,000	91,671

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2016

2. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Donations			
Donations	88,457	10,000	98,457

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Trampolines and cafe	21,089	21,089	22,659	22,659
Parties	35,211	35,211	39,812	39,812
Class fees	132,994	132,994	120,203	120,203
Juke box	1,524	1,524	1,541	1,541
	<u>190,818</u>	<u>190,818</u>	<u>184,215</u>	<u>184,215</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest receivable	-	-	2	2

5. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Trampolines and cafe	4,044	4,044	3,474	3,474

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Fundraising costs	261,321	10,000	271,321
	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Fundraising costs	273,829	10,000	283,829

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2016

7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2016	2015
	£	£
Depreciation	<u>3,080</u>	<u>3,850</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	186,383	195,734
Social security costs	15,579	16,024
Other pension costs	149	–
	<u>202,111</u>	<u>211,758</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2016	2015
	No.	No.
Number of support staff	9	9
Number of administrative staff	1	1
Number of management staff	1	1
	<u>11</u>	<u>11</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

9. TRUSTEES' REMUNERATION

No trustees received remuneration during the year

No trustees expenses were paid during the year.

10. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
COST	
At 1st May 2015 and 30th April 2016	<u>72,977</u>
DEPRECIATION	
At 1st May 2015	57,576
Charge for the year	<u>3,080</u>
At 30th April 2016	<u>60,656</u>
NET BOOK VALUE	
At 30th April 2016	<u>12,321</u>
At 30th April 2015	<u>15,401</u>

The general fund is considered to be free and is not designated for any specific purpose. The Board of Trustees considers that this level of free reserve will provide an adequate, but not excessive, fund to meet unforeseeable exceptional expenditure or exceptional loss of income due to reductions in donations or fundraising income.

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2016

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. In accordance with the Memorandum and Articles of Association, every member of the project undertakes to contribute to the assets of the project in the event of the project being wound up while a member, or within one year of ceasing to be a member, and for the costs, charges and expenses of winding up the project and for the adjustment of the rights of the contributions among themselves such amount as may be required, not exceeding £1.

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 30th APRIL 2016

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 6.**

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30th APRIL 2016

	2016	2015
	£	£
INCOMING RESOURCES		
DONATIONS AND LEGACIES		
Donations	91,671	98,457
Trampolines and cafe	21,089	22,659
Parties	35,211	39,812
Class fees	132,994	120,203
Juke box	1,524	1,541
	<u>190,818</u>	<u>184,215</u>
INVESTMENT INCOME		
Bank interest receivable	—	2
	<u>—</u>	<u>2</u>
TOTAL INCOME	<u>282,489</u>	<u>282,674</u>
EXPENDITURE		
COSTS OF OTHER TRADING ACTIVITIES		
Cost of sales - Opening stock	678	343
Cost of sales - Purchases	4,044	3,809
Cost of sales - Closing stock	(678)	(678)
	<u>4,044</u>	<u>3,474</u>
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	186,383	195,734
Staff costs - Employer's NIC	15,579	16,024
Staff costs - Pension costs	149	—
Establishment - Rates & Water	27,851	27,534
Establishment - Light & heat	3,798	5,611
Establishment - Repairs & maintenance	3,350	3,517
Establishment - Insurance	3,755	4,164
Establishment - Other	6,177	3,911
Motor and travel costs - Other	56	26
Professional - Accountancy fees	270	270
Legal & professional - Other	8,760	10,567
Office expenses - Telephone	2,477	2,081
Office expenses - Other	1,332	1,195
Depreciation	3,080	3,850
Hire of equipment	2,651	2,819
Fees and subscriptions	1,574	1,001
Sundry expenses	45	316
Laundry and cleaning	1,111	2,358
	<u>268,398</u>	<u>280,978</u>

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30th APRIL 2016

	2016	2015
	£	£
GOVERNANCE COSTS		
Independent examination fee	1,633	1,470
Legal and professional fees	—	600
Interest payable	1,290	781
	<u>2,923</u>	<u>2,851</u>
 TOTAL EXPENDITURE	 <u>275,365</u>	 <u>287,303</u>
 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	 <u>7,124</u>	 <u>(4,629)</u>

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30th APRIL 2016

	2016	2015
	£	£
COSTS OF OTHER TRADING ACTIVITIES		
Trampolines and cafe		
Cost of sales - Opening stock	678	343
Cost of sales - Purchases	4,044	3,809
Cost of sales - Closing stock	(678)	(678)
	<u>4,044</u>	<u>3,474</u>
 CHARITABLE ACTIVITIES		
Charitable activity type 1 (amend desc's for a/cs 330A, 330B and 330C to alter col. headings)		
<i>Fundraising costs</i>		
Staff costs - Wages & Salaries	186,383	195,734
Staff costs - Employer's NIC	15,579	16,024
Staff costs - Pension costs	149	-
Establishment - Rates & Water	27,851	27,534
Establishment - Light & heat	3,798	5,611
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