

**ORCADIA MOVEMENT LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30th APRIL 2014**

Charity Number SC019623



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 2014

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ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 30th APRIL 2014

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 2014.

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

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 2014 was 7 (2013 - 7).

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 30th APRIL 2014

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 2014

ACTIVITIES

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 their weekly activities that 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 2 day programme for young adults consisting of one day in class and the other on work experience within Orcadia (if required) delivered in conjunction with Borders College Skills Accreditation Programme. Students receive a recognised certificate of achievement along with their portfolio of work including photographic evidence.

Evening and weekend classes - in drama, music, percussion and storytelling, and filmmaking.

Social activities - including Halloween and Christmas parties, Valentine's, Burns Supper, and disco's.

ACHIEVEMENTS AND PERFORMANCE

In the last year Orcadia has provided a wide range of classes to meet the differing needs of our students, creating an environment where our programmes allow our students to engage, participate, to improve and maintain their social skills through mixing with their peers, staff and volunteers. Using different art forms allows our students to participate non verbally and at different levels.

Children, young people and adults from the community continue to access the trampolines public sessions, groups and children's parties. The integration of visiting parents and children, staff and students is an advantage in creating an inclusive environment. The trampolines have seen an increase in demand from adults with additional support needs and as a resource for other organisations/support workers to access trampolining with their clients for physical activity helping co-ordination and balance; and social inclusion.

FINANCIAL REVIEW

With the continuing pressures on the investments of the charities and trusts who support the excellent service we provide to the disability community it was not unexpected that the donations we might normally receive from them was down on the previous year. The trustees report an unrestricted fund deficit of £20,589 (2013 - surplus £14,329).

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 30th APRIL 2014

FUNDRAISING

The focus of fundraising remains a major priority for the Board of Trustees and we are delighted with the excellent work Winning Leishman Fundraising Consultancy have continued to carry out on behalf of Orcadia and as a result their services in February 2014 were retained for a further 12 months.

Once again we have been overwhelmed by the continued support and encouragement received from the many donors, trusts and foundations to whom we are very grateful for their kindness and generosity. And we are extremely grateful for the support within the community and from local businesses, shops, schools, golf club and churches 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 work with the students, parents, guardians, carers and the community to further develop and improve our current programmes to meet the ever changing needs of all who come to the Centre. With the demands for our programmes and services continuing to grow and with many names on the waiting list we are constantly reviewing our timetable of classes with a view to introducing new projects to enable more students to attend the Centre and experience everything it has to offer.

It is essential for Orcadia to continue to review and update our business and development plans to strengthen our position for the future and our standing in the Community. To assist us with this we are talking to The Cranfield Trust with a view to their assisting us with their expertise in business management skills to ensure we have given due and diligent consideration to all our methods in running a successful Centre. Part of this will include producing a three year Strategic Plan.

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

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ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30th APRIL 2014

I report on the accounts of the charity for the year ended 30th April 2014 which are set out on pages 6 to 11.

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

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ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 30th APRIL 2014

	Note	Total Funds 2014 £	Total Funds 2013 £
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	91,451	119,497
Activities for generating funds	3	198,432	196,748
Investment income	4	9	12
TOTAL INCOMING RESOURCES		<u>289,892</u>	<u>316,257</u>
RESOURCES EXPENDED			
Costs of generating funds:			
Costs of generating voluntary income	5	(17,212)	(14,612)
Fundraising trading: cost of goods sold and other costs	6	(4,368)	(4,667)
Charitable activities	7	(287,431)	(281,179)
Governance costs	8	(1,470)	(1,470)
TOTAL RESOURCES EXPENDED		<u>(310,481)</u>	<u>(301,928)</u>
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR	9	(20,589)	14,329
RECONCILIATION OF FUNDS			
Total funds brought forward		41,955	27,626
TOTAL FUNDS CARRIED FORWARD		<u>21,366</u>	<u>41,955</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

30th APRIL 2014

	Note	2014 £	£	2013 £
FIXED ASSETS				
Tangible assets	12		19,252	22,948
CURRENT ASSETS				
Stocks	13	343		487
Debtors	14	15,500		15,078
Cash at bank and in hand		4,457		20,988
		<u>20,300</u>		<u>36,553</u>
CREDITORS: Amounts falling due within one year	15	<u>(18,186)</u>		<u>(17,546)</u>
NET CURRENT ASSETS			2,114	19,007
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>21,366</u>	<u>41,955</u>
FUNDS				
Unrestricted income funds	17		21,366	41,955
TOTAL FUNDS			<u>21,366</u>	<u>41,955</u>

For the year ended 30th April 2014 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 April 2008).

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 8 to 11 form part of these financial statements.

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

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. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Donations			
Donations	91,451	91,451	119,497

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2014

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Trampolines and cafe	24,867	24,867	28,030
Parties	39,213	39,213	44,686
Class fees	132,906	132,906	122,726
Juke box	1,446	1,446	1,306
	<u>198,432</u>	<u>198,432</u>	<u>196,748</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Bank interest receivable	9	9	12
	<u>9</u>	<u>9</u>	<u>12</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Fundraising costs	17,212	17,212	14,612
	<u>17,212</u>	<u>17,212</u>	<u>14,612</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Trampolines and cafe	4,368	4,368	4,667
	<u>4,368</u>	<u>4,368</u>	<u>4,667</u>

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Support costs	287,431	287,431	281,179
	<u>287,431</u>	<u>287,431</u>	<u>281,179</u>

8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Independent examination fee	1,470	1,470	1,470
	<u>1,470</u>	<u>1,470</u>	<u>1,470</u>

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

This is stated after charging:

	2014	2013
	£	£
Depreciation	<u>4,813</u>	<u>5,737</u>

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2014

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2014	2013
	£	£
Wages and salaries	205,422	194,690
Social security costs	17,315	16,892
	<u>222,737</u>	<u>211,582</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2014	2013
	No	No
Number of administrative staff	9	9
Number of management staff	1	1
	<u>10</u>	<u>10</u>

No employee received remuneration of more than £60,000 during the year (2013 - Nil).

11. TRUSTEES' REMUNERATION

No trustees received remuneration during the year

No trustees expenses were paid during the year.

12. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
COST	
At 1st May 2013	71,860
Additions	1,117
At 30th April 2014	<u>72,977</u>
DEPRECIATION	
At 1st May 2013	48,912
Charge for the year	4,813
At 30th April 2014	<u>53,725</u>
NET BOOK VALUE	
At 30th April 2014	<u>19,252</u>
At 30th April 2013	<u>22,948</u>

13. STOCKS

	2014	2013
	£	£
Stock	<u>343</u>	<u>487</u>

ORCADIA MOVEMENT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30th APRIL 2014

14. DEBTORS

	2014 £	2013 £
Trade debtors	12,955	11,896
Other debtors	1,880	2,050
Prepayments	665	1,132
	<u>15,500</u>	<u>15,078</u>

15. CREDITORS: Amounts falling due within one year

	2014 £	2013 £
Trade creditors	15,267	11,296
PAYE and social security	2,919	4,311
Other creditors	–	1,939
	<u>18,186</u>	<u>17,546</u>

16. COMMITMENTS UNDER OPERATING LEASES

At 30th April 2014 the charity had annual commitments under non-cancellable operating leases as set out below.

	2014 £	2013 £
Land and buildings		
Operating leases which expire:		
Within 2 to 5 years	<u>26,672</u>	<u>26,672</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1st May 2013 £	Outgoing resources £	Balance at 30th April 2014 £
General Funds	<u>41,955</u>	<u>(20,589)</u>	<u>21,366</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.

18. 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.