

Charity Registration No. SC019623 (Scotland)

Company Registration No. SC174188 (Scotland)

ORCADIA MOVEMENT LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2018



THE A9 PARTNERSHIP LIMITED
Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

ORCADIA MOVEMENT LTD

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ORCADIA MOVEMENT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Barbara Stott Caroline Barclay Jack Calder Lisa Du Plessis Heather Harbinson Lawrence Marshall Helen White
Secretary	Barbara Stott
Charity number (Scotland)	SC019623
Company number	SC174188
Principal address	3 Windsor Place Portobello Edinburgh EH15 2AJ
Registered office	Abercorn School Newton Broxburn West Lothian EH52 6PZ
Independent examiner	Victoria Walsh C.A. Abercorn School Newton Broxburn West Lothian EH52 6PZ

ORCADIA MOVEMENT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2018

The Trustees present their report and financial statements for the year ended 30 April 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our ethos at Orcadia and our objectives 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.

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 Adults 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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ORCADIA MOVEMENT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

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 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

In every respect 2018 has been a successful year for Orcadia Movement Ltd and we continue to be delighted and appreciative with the level of continuing investments we receive from charities and trusts who support the excellent service we provide to the disability community. The trustees report an unrestricted general fund balance of £47,618 (2017 £16,407). Restricted funds balances totalling £33,371 (2017 £7,559) were carried forward to next year.

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.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Barbara Stott
Caroline Barclay
Jack Calder
Lisa Du Plessis
Heather Harbinson
Lawrence Marshall
Helen White

All of the Trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.


Jack Calder

Trustee

Dated:

ORCADIA MOVEMENT LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ORCADIA MOVEMENT LTD

I report on the financial statements of the Charity for the year ended 30 April 2018, which are set out on pages 4 to 15.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Orcadia Movement Ltd for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement 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 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 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Victoria Walsh

Victoria Walsh C.A.

Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Dated: 25/1/19

ORCADIA MOVEMENT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2018

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
	Notes				
Income from:					
Donations and legacies	3	136,775	47,383	184,158	100,476
Charitable activities	4	171,164	-	171,164	192,928
Investments	5	1	-	1	-
Total income		307,940	47,383	355,323	293,404
Expenditure on:					
Raising funds	6	16,266	4,446	20,712	21,617
Charitable activities	7	260,463	17,125	277,588	271,682
Total resources expended		276,729	21,571	298,300	293,299
Net income for the year/ Net movement in funds		31,211	25,812	57,023	105
Fund balances at 1 May 2017		16,407	7,559	23,966	23,861
Fund balances at 30 April 2018		47,618	33,371	80,989	23,966

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ORCADIA MOVEMENT LTD

BALANCE SHEET

AS AT 30 APRIL 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	11		17,760		10,385
Current assets					
Stocks	12	312		231	
Debtors	13	10,724		9,222	
Cash at bank and in hand		60,036		10,870	
		<u>71,072</u>		<u>20,323</u>	
Creditors: amounts falling due within one year	14	<u>(7,843)</u>		<u>(6,742)</u>	
Net current assets			63,229		13,581
Total assets less current liabilities			<u>80,989</u>		<u>23,966</u>
Income funds					
Restricted funds	16		33,371		7,559
Unrestricted funds			47,618		16,407
			<u>80,989</u>		<u>23,966</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on


 Jack Calder
 Trustee

Company Registration No. SC174188

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

Charity information

Orcadia Movement Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is Abercorn School, Newton, Broxburn, West Lothian, EH52 6PZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity. Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2018	2018	2018	2017
	£	£	£	£
Donations and gifts	136,775	47,383	184,158	100,476
For the year ended 30 April 2017	82,917	17,559		100,476

4 Charitable activities

	Trampolines and cafe	Parties	Class fees	Juke box	Total 2018	Total 2017
	£	£	£	£	£	£
Charitable activities	19,254	29,888	120,079	1,943	171,164	192,928

5 Investments

	Unrestricted funds	Total
	2018	2017
	£	£
Interest receivable	1	-

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Fundraising and publicity				
Fundraising agents	12,834	4,446	17,280	17,316
Trading costs				
Support costs	3,432	-	3,432	4,301
	<u>16,266</u>	<u>4,446</u>	<u>20,712</u>	<u>21,617</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

7 Charitable activities

	2018 £	2017 £
Staff costs	201,017	202,687
Depreciation and impairment	4,440	2,596
Rent and rates	27,685	27,483
Light and heat	3,306	4,677
Repairs and maintenance	7,383	3,664
Insurance	4,465	3,834
Activities costs	14,313	12,269
Travel and subsistence	72	380
Accountancy fees	360	378
Telephone	2,784	3,037
Printing, stationery and postage	1,308	627
Equipment hire	3,241	3,050
Fees and subscriptions	417	1,403
Sundry expenses	1,277	13
Laundry and cleaning	2,637	2,329
Bank charges	1,250	1,481
	<u>275,955</u>	<u>269,908</u>
Share of governance costs (see note 8)	1,633	1,774
	<u>277,588</u>	<u>271,682</u>
Analysis by fund		
Unrestricted funds	260,463	
Restricted funds	17,125	
	<u>277,588</u>	
For the year ended 30 April 2017		
Unrestricted funds		261,682
Restricted funds		10,000
		<u>271,682</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2018

8 Support costs

	Support costs £	Governance costs £	2018 £	2017 £
Cafe trading costs	3,432	-	3,432	4,301
Independent examiner's fees	-	1,633	1,633	1,774
	<u>3,432</u>	<u>1,633</u>	<u>5,065</u>	<u>6,075</u>
Analysed between				
Trading	3,432	-	3,432	4,301
Charitable activities	-	1,633	1,633	1,774
	<u>3,432</u>	<u>1,633</u>	<u>5,065</u>	<u>6,075</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
	10	10
	<u>10</u>	<u>10</u>

Employment costs

	2018 £	2017 £
Wages and salaries	186,392	187,614
Social security costs	12,641	13,180
Other pension costs	1,984	1,893
	<u>201,017</u>	<u>202,687</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 May 2017	73,637
Additions	11,815
At 30 April 2018	85,452
Depreciation and impairment	
At 1 May 2017	63,252
Depreciation charged in the year	4,440
At 30 April 2018	67,692
Carrying amount	
At 30 April 2018	17,760
At 30 April 2017	10,385

12 Stocks

	2018 £	2017 £
Finished goods and goods for resale	312	231

13 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	8,373	7,288
Other debtors	1,000	1,000
Prepayments and accrued income	1,351	934
	10,724	9,222

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

14 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	2,258	1,916
Trade creditors	90	664
Other creditors	451	301
Accruals and deferred income	5,044	3,861
	<u>7,843</u>	<u>6,742</u>

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,984 (2017 - £1,893).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 May 2017 £	Incoming resources £	Resources expended £	Balance at 30 April 2018 £
Postcode lottery	7,559	-	(1,512)	6,047
Kilpatrick Fraser	-	1,150	(317)	833
Crerar Hotels	-	5,000	(469)	4,531
Barrack Charitable Trust	-	3,233	(303)	2,930
Robertson Trust	-	11,000	(11,000)	-
Corra Foundation	-	6,000	(6,000)	-
Schuh Trust	-	6,000	(563)	5,437
Joan Strutt Charitable Trust	-	10,000	(938)	9,062
Garfield West Foundation	-	5,000	(469)	4,531
	<u>7,559</u>	<u>47,383</u>	<u>(21,571)</u>	<u>33,371</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2018

17 Analysis of net assets between funds

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Fund balances at 30 April 2018 are represented by:				
Tangible assets	10,879	6,881	17,760	10,385
Current assets/(liabilities)	36,739	26,490	63,229	13,581
	<u>47,618</u>	<u>33,371</u>	<u>80,989</u>	<u>23,966</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).

ORCADIA MOVEMENT LTD

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 30 APRIL 2018

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

ORCADIA MOVEMENT LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2018

	2018 £	2017 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	136,775	82,917
Grants and donations	47,383	17,559
	<u>184,158</u>	<u>100,476</u>
Income from Charitable Activities		
Trampolines and cafe	19,254	21,227
Parties	29,888	35,254
Class fees	120,079	134,187
Juke box	1,943	2,260
	<u>171,164</u>	<u>192,928</u>
Other Incoming Resources		
Bank interest receivable	1	-
	<u>1</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u><u>355,323</u></u>	<u><u>293,404</u></u>

ORCADIA MOVEMENT LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
OUTGOING RESOURCES		
Costs of Raising Funds		
Fundraising agents	12,834	17,316
Opening stock	231	678
Cafe purchases	3,513	3,854
Closing stock	(312)	(231)
Fundraising agents	4,446	-
	<u>20,712</u>	<u>21,617</u>
Charitable Expenditure		
Wages and salaries	170,987	177,614
Social security costs	12,641	13,180
Staff pension costs defined contribution	1,984	1,893
Depreciation	2,720	2,596
Rent and rates	27,685	27,483
Light and heat	3,306	4,677
Repairs and maintenance	7,383	3,664
Insurance	4,465	3,834
Activities costs	14,313	12,269
Travel and subsistence	72	380
Accountancy	360	378
Telephone	2,784	3,037
Printing, stationery and postage	1,308	627
Equipment hire	3,241	3,050
Subscriptions and licences	417	1,403
Sundry expenses	1,277	13
Cleaning and laundry	2,637	2,329
Bank charges	1,250	1,481
Independent examination fee	1,633	1,774
Wages and salaries	15,405	10,000
Depreciation	1,720	-
	<u>277,588</u>	<u>271,682</u>
TOTAL OUTGOING RESOURCES	<u>298,300</u>	<u>293,299</u>
NET MOVEMENT IN FUNDS	<u>57,023</u>	<u>105</u>