

Company registration number: SC220293  
Charity registration number: SC024434

## Disability Resource Centre, Clydesdale

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016

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COMPANIES HOUSE

Alexander Marshall  
Chartered Accountants  
84 Hamilton Road  
Motherwell  
ML1 3BY

## **Disability Resource Centre, Clydesdale**

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**Disability Resource Centre, Clydesdale**  
**Reference and Administrative Details**

<b>Charity name</b>	Disability Resource Centre, Clydesdale
<b>Charity registration number</b>	SC024434
<b>Company registration number</b>	SC220293
<b>Principal office</b>	32 Hamilton Street Carluke Lanarkshire ML8 4HA
<b>Registered office</b>	32 Hamilton Street Carluke Lanarkshire ML8 4HA
<b>Trustees</b>	Mrs A Sneddon, Chairperson Mr A McDonald, Vice Chairperson Mrs J McDonald, Treasurer Mr R Hutchison (deceased 17 April 2015) Mr R Green Mr J Gilchrist (Retired 31 May 2016) Mr G Karr
<b>Secretary</b>	Mr G Karr, Secretary
<b>Bankers</b>	Bank of Scotland Carluke 3 Kirkton Street Carluke Lanarkshire ML8 4AB
<b>Accountant</b>	Alexander Marshall 84 Hamilton Road Motherwell ML1 3BY

## **Disability Resource Centre, Clydesdale**

### **Trustees' Report**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2016.

#### **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements. The principal office address is also the address of the registered office.

#### **Trustees**

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

Mrs A Sneddon

Mrs A McDonald

Mrs J McDonald

Mr R Hutchison (deceased 17 April 2015)

Mr R Green

Mr J Gilchrist (retired 31 May 2016)

Mr G Karr

#### **Structure, governance and management**

The charity prepares a detailed annual report of which these financial statements form an integral part. Information on the activities, objectives, organisation and administration and control of the charity is included in that report.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 15 June 2001, and is a registered charity. 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.

#### **Appointment of trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the maximum number of directors shall be 7 and all directors are required to retire at each annual general meeting. The directors on retiring are immediately eligible for re-election. It is the policy of the company for all directors to retire at each annual general meeting and to offer themselves for re-election.

Like many small charitable organisations the charity is finding it difficult to recruit new trustees and will continue to try to find suitable and willing candidates.

#### **Trustee induction and training**

New trustees are required to act as committee members for a period of at least six months to gain an understanding of the activities of the charity and the duties and responsibilities of trustees before they can be appointed as a trustee. They are also encouraged to attend relevant training courses on matters relevant to the charity's clients.

## **Disability Resource Centre, Clydesdale**

### **Trustees' Report**

#### **Related parties**

The charity has no direct related parties but has informal links with other charitable organisations with similar objectives both locally and nationally. The charity subscribes to the Association of Local Voluntary Organisations and has regular contact with other organisations with similar aims in surrounding areas.

The charity works closely with South Lanarkshire Council Social Work Department.

#### **Objectives and activities**

The objectives of the charity are to:

Relieve the needs of people living in the general area of Clydesdale and South Lanarkshire who suffer from any form of mental or physical disability.

Advance education, particularly in relation to the needs of people who suffer from any form of mental or physical disability, illness or impairment.

Promote and establish centres providing facilities for information and educational training activities for disabled persons resident within the operating area.

The strategies employed to meet these objectives include the following:

Providing transport by volunteer drivers to enable clients to attend medical and other appointments and to meet with friends and other social gatherings.

Provision of wheelchairs on short and long term loan to residents of the Clydesdale area, there is no charge for this service.

Provision of advice on benefits and other forms of assistance and services available to clients and assistance with the completion of application forms.

#### **Public Benefit Statement**

The services provided by the Charity are intended to improve the wellbeing and quality of life of residents of the Clydesdale district who are disadvantaged due to mental or physical disability. There are generally no charges for the services provided as the client group tend to have limited resources and the aim is to maximise the value of benefits received. Charges are made for the provision of transport and the cost set at a level to reimburse the volunteer drivers for the fuel and running costs of their vehicles.

#### **Achievements and performance**

The introduction of the Personal Independence Payment benefit system has reduced the number of clients seeking our assistance to complete the applications. The Departments of Works and Pensions now expect applicants to file their applications online. As the Centre does not have a computer facility available for clients usage, there is little that we can offer them at the Centre. We are still involved in completing applications for all other benefits and programs that are available to the disabled.

The demand for the loan of wheelchairs and other mobility aids continues and we are grateful for the donations of equipment to maintain our stock and replace older unserviceable ones.

Demand for the driver service by private clients continues at a low level and further efforts will be made to highlight the availability of this service and hopefully increase income.

As always the Centre is supported by local groups, clients and their families, volunteers, Councillors and MSP's and we would like to express gratitude for their continued support and donations.

## **Disability Resource Centre, Clydesdale**

### **Trustees' Report**

#### **Financial review**

The year under review was another difficult year with total income decreasing by over £300. The decrease in income was a result of donations decreasing by £560 and private and SLC hires decreasing by £430, but this was offset by the increase in grant income from SLC of £700. Expenditure for the year is down by around £1,560, due to changes in the suppliers for telephone and electricity and expenses paid to volunteer drivers due to less transport hires. Restricted funds continue to decrease as the fixed assets purchased by these funds are depreciated.

Efforts continue to be made to increase revenue from all possible sources and to reduce operating costs wherever possible. It is expected that it will continue to be difficult to obtain new or additional funding but every effort will be made in this area.

The results for the year are set out in the Statement of Financial Activities on page 7.

No major changes in the scope of activities of the centre are planned for the next financial year.

#### **Reserves policy**

The trustees have examined the requirements for reserves in light of the main risks to the charity. The trustees believe that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of 3 months unrestricted expenditure to ensure continuity of services provided or to allow for a structured cessation of activities should funding cease. At 31 March 2016 the value of unrestricted reserves held as net current assets was £3,480 which represents slightly more than 3 months expenditure.

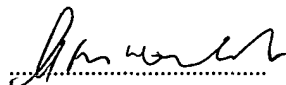
#### **Independent examiner**

Mr D Marshall has been re-appointed as independent examiner for the ensuing year.

#### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 22 June 2016 and signed on its behalf by:



Mr A McDonald  
Trustee

## **Independent Examiner's Report to the Trustees of Disability Resource Centre, Clydesdale**

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 6 to 15.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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) does not apply. The trustees consider that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1)(c) of the 2005 Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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:

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



Mr David Marshall  
Alexander Marshall  
Chartered Accountants

22 June 2016

84 Hamilton Road  
Motherwell  
ML1 3BY

# Disability Resource Centre, Clydesdale

## Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	11,033	-	11,033	10,896
Incoming resources from charitable activities	4	325	-	325	763
Total incoming resources		<u>11,358</u>	<u>-</u>	<u>11,358</u>	<u>11,659</u>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	5	-	-	-	35
Charitable activities	5	6,839	982	7,821	9,166
Governance costs	5	3,230	-	3,230	3,411
Total resources expended		<u>10,069</u>	<u>982</u>	<u>11,051</u>	<u>12,612</u>
Net movements in funds		1,289	(982)	307	(953)
<b>Reconciliation of funds</b>					
Total funds brought forward		2,116	3,428	5,544	6,497
Total funds carried forward		<u>3,405</u>	<u>2,446</u>	<u>5,851</u>	<u>5,544</u>

The notes on pages 8 to 15 form an integral part of these financial statements.



**Disability Resource Centre, Clydesdale (Registration number: SC220293)**

**Balance Sheet as at 31 March 2016**

		2016		2015	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		2,069		3,115
<b>Current assets</b>					
Debtors	10	410		701	
Cash at bank and in hand		<u>4,117</u>		<u>2,893</u>	
		4,527		3,594	
<b>Creditors: Amounts falling due within one year</b>	11	<u>(745)</u>		<u>(1,165)</u>	
<b>Net current assets</b>			<u>3,782</u>		<u>2,429</u>
<b>Net assets</b>			<u>5,851</u>		<u>5,544</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			2,446		3,428
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>3,405</u>		<u>2,116</u>
<b>Total charity funds</b>			<u>5,851</u>		<u>5,544</u>

For the financial year ended 31 March 2016, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors 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 January 2015).

Approved by the Board on 22 June 2016 and signed on its behalf by:

.....A. Sneddon.....

Mrs A Sneddon  
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

## **Disability Resource Centre, Clydesdale**

### **Notes to the Financial Statements for the Year Ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared the UK Generally Accepted Practice as it applies from 1 January 2015 and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRSSE 2015), issued in January 2015, the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Fixed assets**

Individual fixed assets costing £50 or more are initially recorded at cost.

## Disability Resource Centre, Clydesdale

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mobility equipment	20% straight line basis
Office furniture and equipment	15% straight line basis
Tenants improvements	10% straight line

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Donations and legacies</b>				
Appeals and donations	1,715	-	1,715	2,277
<b>Grants</b>				
South Lanarkshire Council grants	9,318	-	9,318	8,619
	<u>11,033</u>	<u>-</u>	<u>11,033</u>	<u>10,896</u>

#### 3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
South Lanarkshire Council grants	9,318	-	9,318	8,619

#### 4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Mobility and Transport</b>				
Volunteer drivers	325	-	325	763

# Disability Resource Centre, Clydesdale

## Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

### 5 Total resources expended

	Mobility and Transport	Advice	Governance	Total
	£	£	£	£
<b>Direct costs</b>				
Other direct costs	305	-	-	305
Establishment costs	-	3,169	-	3,169
Repairs and maintenance	-	360	-	360
Establishment costs	1,372	-	-	1,372
Repairs and maintenance	160	-	-	160
Office expenses	213	-	-	213
Printing, posting and stationery	19	39	-	58
Cleaning	20	-	-	20
Cost of trustee meetings	-	-	560	560
Advertising and promotion	58	59	-	117
Auditors' remuneration	-	-	858	858
	<u>2,147</u>	<u>3,627</u>	<u>1,418</u>	<u>7,192</u>
<b>Support costs</b>				
Employment costs	508	509	-	1,017
Establishment costs	-	-	1,371	1,371
Repairs and maintenance	-	-	180	180
Office expenses	-	-	226	226
Printing, posting and stationery	-	-	19	19
Depreciation of tangible fixed assets	998	32	16	1,046
	<u>1,506</u>	<u>541</u>	<u>1,812</u>	<u>3,859</u>
	<u>3,653</u>	<u>4,168</u>	<u>3,230</u>	<u>11,051</u>

**Disability Resource Centre, Clydesdale**

**Notes to the Financial Statements for the Year Ended 31 March 2016**

..... *continued*

**6 Trustees' remuneration and expenses**

Travel costs and expenses amounting to £1,335 (2015 : £1,107) were reimbursed to 6 (2015 : 7) trustees during the year.

No salaries or wages have been paid to employees, including trustees, who served the charity during the year.

**7 Net income/(expenditure)**

Net income/(expenditure) is stated after charging:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	<u>1,046</u>	<u>1,123</u>

**8 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

# Disability Resource Centre, Clydesdale

## Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

### 9 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 April 2015 and 31 March 2016	<u>2,791</u>	<u>12,850</u>	<u>15,641</u>
<b>Depreciation</b>			
As at 1 April 2015	2,791	9,735	12,526
Charge for the year	-	1,046	1,046
As at 31 March 2016	<u>2,791</u>	<u>10,781</u>	<u>13,572</u>
<b>Net book value</b>			
As at 31 March 2016	<u>-</u>	<u>2,069</u>	<u>2,069</u>
As at 31 March 2015	<u>-</u>	<u>3,115</u>	<u>3,115</u>

### 10 Debtors

	2016 £	2015 £
Prepayments and accrued income	<u>410</u>	<u>701</u>

### 11 Creditors: Amounts falling due within one year

	2016 £	2015 £
Accruals and deferred income	<u>745</u>	<u>1,165</u>

### 12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**Disability Resource Centre, Clydesdale**  
**Notes to the Financial Statements for the Year Ended 31 March 2016**

..... *continued*

**13 Operating lease commitments**

As at 31 March 2016 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Within one year	<u>3,450</u>	<u>3,450</u>

## Disability Resource Centre, Clydesdale

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 14 Related parties

##### Controlling entity

The company is limited by guarantee and does not have any shareholders. The company is under the control of the trustees who are listed in the Trustees Annual Report.

##### Related party transactions

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.

#### 15 Analysis of funds

	At 1 April 2015	Incoming resources	Resources expended	At 31 March 2016
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	2,116	11,358	(10,069)	3,405
<b>Restricted Funds</b>				
Lloyds TSB	-	-	-	-
Storage facility	254	-	(63)	191
The Big Lottery	2,820	-	(919)	1,901
VAFCC	354	-	-	354
	3,428	-	(982)	2,446
	5,544	11,358	(11,051)	5,851

##### Purpose of restricted funds

The charity has three restricted funds, The Storage Facility Fund, The Big Lottery Fund and the Voluntary Action Community Chest Fund.

The Big Lottery Fund was received to meet the cost of constructing the storage unit for wheelchairs and other mobility equipment. This unit was completed in 2009.

The Storage Facility Fund consists of donations and other funds raised to meet any build and ancillary costs relating to the storage facility in excess of grant funding obtained. On completion of the storage facility, the balance of cash funds not expended on the build and related costs were transferred to unrestricted funds. The balance at the year end represents the net book value of the expenditure.

The Voluntary Action Community Chest Fund was received for the development of a website and advertising brochures.



# Disability Resource Centre, Clydesdale

## Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

### 16 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Tangible assets	40	2,029	2,069	3,115
Current assets	4,110	417	4,527	3,594
Creditors: Amounts falling due within one year	(745)	-	(745)	(1,165)
Net assets	<u>3,405</u>	<u>2,446</u>	<u>5,851</u>	<u>5,544</u>