

Company registration number: SC220293
Charity registration number: SC024434

Disability Resource Centre, Clydesdale

(A company limited by guarantee)

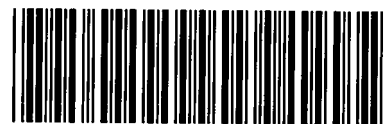
Annual Report and Financial Statements

for the Year Ended 31 March 2015

Alexander Marshall
Chartered Accountants
84 Hamilton Road
Motherwell

ML1 3BY

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Disability Resource Centre, Clydesdale

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Disability Resource Centre, Clydesdale
Reference and Administrative Details

Charity name	Disability Resource Centre, Clydesdale
Charity registration number	SC024434
Company registration number	SC220293
Principal office	32 Hamilton Street Carluke Lanarkshire ML8 4HA
Trustees	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 Mr G Karr
Secretary	Mr G Karr, Secretary
Bankers	Bank of Scotland Carluke 3 Kirkton Street Carluke Lanarkshire ML8 4AB
Accountant	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 2015.

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

Mr A McDonald

Mrs J McDonald

Mr R Hutchison

Mr R Green

Mr J Gilchrist

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.

Organisational structure

The trustees meet each calendar month with the exception of the traditional summer and winter holiday periods. At each meeting they receive reports from the Chairman, the Secretary, who provides details of correspondence received since the last meeting, and the treasurer, who presents accounts for discussion and approval by the trustees.

Expenses claimed by the trustees are approved at these regular meetings.

Financial controls

The treasurer is responsible for the control of the Charity's finances and prepares accounts on a monthly basis which are presented to the trustees at their regular meetings for discussion and approval.

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 so 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.

Disability Resource Centre, Clydesdale

Trustees' Report

The directors are assisted in meeting the charities objectives by volunteers who offer their time and experience in the various disabilities and social groups that the charity was set up to assist. Most of the volunteers have been involved with the charity either directly or indirectly for a number of years and are therefore already familiar with the practical works carried out.

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.

Related parties

The charity has no direct related parties but has informal links with other charitable organisations with similar objectives both locally and nationally. Some of the trustees are also trustees of other local charitable organisations. 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.

Risk management

At their regular meetings, the trustees review the major risks to which the company is exposed and review systems to ensure that these risks are mitigated.

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.

Achievements and performance

The centre continues to be extremely busy with enquiries from clients concerned about their benefits due to the effects of changes to the benefits system. The Centre has assisted clients to review their entitlement, claim new and additional benefits and also to appeal decisions against them. The volume of clients seeking assistance continues to confirm the need for the services offered by the Centre.

Disability Resource Centre, Clydesdale

Trustees' Report

The demand for the loan of wheelchairs and other mobility aids continues to increase and we are grateful for the donations of equipment to maintain our stock and replace older unserviceable ones. The Centre has introduced stricter identity checks and procedures to help ensure the return of loaned equipment.

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.

Financial review

The year under review was another difficult year although total income increased by over £950 and was similar to the total income in 2013. The increased income resulted in unrestricted funds increasing by £114 compared to a reduction of £908 in 2014. 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.

Investment policy

The charity does not have surplus funds for long term investment and as all funds are likely to be required in the short term, the trustees have decided that any surplus funds should be deposited in an interest bearing bank account.

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. At 31 March 2015 the value of unrestricted reserves held as net current assets was £2012 which represents slightly more than 2 months expenditure. Greater effort has to be made to obtain additional funding and to control costs so that the charity can operate with modest surpluses to increase unrestricted funds to the level the trustees believe necessary to meet the ongoing working capital requirements of the charity.

Plans for future periods

The Centre does not have the resources to introduce new services in the coming year and the Centre will concentrate on the provision of advice and assistance to clients to help them maximise their entitlement to benefits and allowances, the loan of mobility aids and the driver service. The main priority in the coming year will be the sourcing of new or additional funding to secure the continuity of the Centre.

Our website is a valuable source of information about us and we continue to work closely with the local Job Centre Plus and South Lanarkshire Council.

Independent examiner

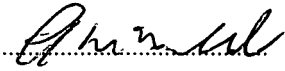
Mr D Marshall has been re-appointed as independent examiner for the ensuing year.

Small company provisions

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

Disability Resource Centre, Clydesdale
Trustees' Report

Approved by the Board on 17 June 2015 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A McDonald', written over a dotted line.

Mr A McDonald
Trustee

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

I report on the accounts of the company for the year ended 31 March 2015, which are set out on pages 7 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

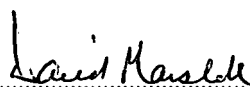
In the course of my examination, no matter has come to my attention:

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

17 June 2015

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 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	10,896	-	10,896	10,226
Incoming resources from charitable activities	4	763	-	763	477
Total incoming resources		<u>11,659</u>	<u>-</u>	<u>11,659</u>	<u>10,703</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	35	-	35	-
Charitable activities	5	8,101	1,065	9,166	9,160
Governance costs	5	3,409	2	3,411	3,545
Total resources expended		<u>11,545</u>	<u>1,067</u>	<u>12,612</u>	<u>12,705</u>
Net movements in funds		114	(1,067)	(953)	(2,002)
Reconciliation of funds					
Total funds brought forward		2,002	4,495	6,497	8,499
Total funds carried forward		<u>2,116</u>	<u>3,428</u>	<u>5,544</u>	<u>6,497</u>

The notes on pages 9 to 15 form an integral part of these financial statements.

Disability Resource Centre, Clydesdale (Registration number: SC220293)

Balance Sheet as at 31 March 2015

		2015		2014	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		3,115		4,238
Current assets					
Debtors	10	701		564	
Cash at bank and in hand		<u>2,893</u>		<u>2,856</u>	
		3,594		3,420	
Creditors: Amounts falling due within one year	11	<u>(1,165)</u>		<u>(1,161)</u>	
Net current assets			<u>2,429</u>		<u>2,259</u>
Net assets			<u>5,544</u>		<u>6,497</u>
The funds of the charity:					
Restricted funds			3,428		4,494
Unrestricted funds					
Unrestricted income funds			<u>2,116</u>		<u>2,003</u>
Total charity funds			<u>5,544</u>		<u>6,497</u>

For the financial year ended 31 March 2015, 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).

Approved by the Board on 17 June 2015 and signed on its behalf by:

A. Sneddon

Mrs A Sneddon
Trustee

The notes on pages 9 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 2015

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

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 2015

..... 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
Fixtures and fittings	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 2015 £	Total Funds 2014 £
Donations and legacies				
Appeals and donations	2,277	-	2,277	1,576
Grants				
South Lanarkshire Council grants	8,619	-	8,619	8,650
	<u>10,896</u>	<u>-</u>	<u>10,896</u>	<u>10,226</u>

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
South Lanarkshire Council grants	8,619	-	8,619	8,650

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Transport				
Volunteer drivers	763	-	763	477

Disability Resource Centre, Clydesdale

Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

5 Total resources expended

	Donations and legacies	Transport	Advice	Governance	Total
	£	£	£	£	£
Direct costs					
Other fundraising costs	35	-	-	-	35
Other direct costs	-	736	-	-	736
Establishment costs	-	-	2,570	-	2,570
Repairs and maintenance	-	-	339	-	339
Establishment costs	-	1,466	1,131	-	2,597
Repairs and maintenance	-	154	-	-	154
Office expenses	-	386	-	-	386
Printing, posting and stationery	-	52	103	-	155
Cleaning	-	15	-	-	15
Cost of trustee meetings	-	-	-	577	577
Auditors' remuneration	-	-	-	732	732
	<u>35</u>	<u>2,809</u>	<u>4,143</u>	<u>1,309</u>	<u>8,296</u>
Support costs					
Employment costs	-	554	553	-	1,107
Establishment costs	-	-	-	1,466	1,466
Repairs and maintenance	-	-	-	171	171
Office expenses	-	-	-	398	398
Printing, posting and stationery	-	-	-	51	51
Depreciation of tangible fixed assets	-	1,075	32	16	1,123
	<u>-</u>	<u>1,629</u>	<u>585</u>	<u>2,102</u>	<u>4,316</u>
	<u>35</u>	<u>4,438</u>	<u>4,728</u>	<u>3,411</u>	<u>12,612</u>

Disability Resource Centre, Clydesdale
Notes to the Financial Statements for the Year Ended 31 March 2015

..... *continued*

6 Trustees' remuneration and expenses

Travel costs and expenses amounting to £1,107 (2014 : £1,183) were reimbursed to 7 (2014 : 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 expenditure

Net expenditure is stated after charging:

	2015	2014
	£	£
Depreciation of tangible fixed assets	<u>1,123</u>	<u>1,507</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 2015

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9 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2014 and 31 March 2015	<u>2,791</u>	<u>12,850</u>	<u>15,641</u>
Depreciation			
As at 1 April 2014	2,789	8,614	11,403
Charge for the year	<u>2</u>	<u>1,121</u>	<u>1,123</u>
As at 31 March 2015	<u>2,791</u>	<u>9,735</u>	<u>12,526</u>
Net book value			
As at 31 March 2015	<u>-</u>	<u>3,115</u>	<u>3,115</u>
As at 31 March 2014	<u>2</u>	<u>4,236</u>	<u>4,238</u>

10 Debtors

	2015 £	2014 £
Prepayments and accrued income	<u>701</u>	<u>564</u>

11 Creditors: Amounts falling due within one year

	2015 £	2014 £
Accruals and deferred income	<u>1,165</u>	<u>1,161</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 2015

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13 Operating lease commitments

As at 31 March 2015 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	2015	2014
	£	£
Within one year	<u>3,450</u>	<u>3,450</u>

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 2014	Incoming resources	Resources expended	At 31 March 2015
	£	£	£	£
General Funds				
Unrestricted income fund	<u>2,002</u>	<u>11,659</u>	<u>(11,545)</u>	<u>2,116</u>
Restricted Funds				
LLoyds TSB	10	-	(10)	-
Storage facility	317	-	(63)	254
The Big Lottery	3,814	-	(994)	2,820
VAFCC	354	-	-	354
	<u>4,495</u>	<u>-</u>	<u>(1,067)</u>	<u>3,428</u>
	<u>6,497</u>	<u>11,659</u>	<u>(12,612)</u>	<u>5,544</u>

Disability Resource Centre, Clydesdale

Notes to the Financial Statements for the Year Ended 31 March 2015

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Purpose of restricted funds

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

The Lloyds TSB Fund was received for the purchase of computer equipment which is currently in use in the centre.

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.

16 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Tangible assets	104	3,011	3,115	4,238
Current assets	3,177	417	3,594	3,420
Creditors: Amounts falling due within one year	(1,165)	-	(1,165)	(1,161)
Net assets	<u>2,116</u>	<u>3,428</u>	<u>5,544</u>	<u>6,497</u>