

REGISTERED COMPANY NUMBER: SC287310 (Scotland)
REGISTERED CHARITY NUMBER: SC036733

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2018
FOR
CKUK**



**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Page
Report of the Trustees	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 25

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

CKUK's principal objects and activities are the education of people with learning difficulties.

Our main aim is "To work towards a society that fully includes people with learning difficulties and values diversity".

Your rights

CKUK try to achieve our vision by sharing knowledge and demonstrating how to value diverse people. It supports people to understand and pursue their human rights. We design, deliver and develop high quality information and innovative learning using the following approaches:

Your learning

CKUK provide engaging, accessible and interactive information and learning that can be understood by everyone. We make learning fun and successfully demonstrate that people with learning difficulties can use multimedia to communicate, learn and raise awareness about their issues.

Your ideas

CKUK fully involve people with learning difficulties in everything we do. We listened when people said they wanted friends, opportunities to learn and to feel part of their communities.

Your skills

CKUK recognise the skills, talents and knowledge of the people we work with. We create opportunities for people to share their skills and knowledge with their peers. We have developed a peer education model to enable people with learning difficulties to teach their peers about subjects and issues that matter to them.

Your friends

CKUK provide opportunities for people with learning difficulties to make friends, tell their stories, and learn about life, their rights and share with others their skills, talents and interests. Our online friendship site, CKFriends and online magazine, CKClick encourage and support people with learning difficulties to contribute, communicate, inspire and engage with each other and the wider world.

Service user profile

CKUK works with people with learning difficulties to enrich their lives. CKUK is the only organisation in the UK that offers online learning, accessible information, peer education and social networking to people with learning difficulties.

People with learning difficulties experience huge barriers to online media due to the complex nature of the internet.

Digital inclusion is the social inclusion of knowledge and information society. Unfortunately this is not the reality for people with learning difficulties as the majority of information on the web is too complex and not accessible to them.

CKUK has worked to bridge all of these gaps by offering accessible online resources and safe social networking for people with learning difficulties who are still very much on the periphery of the digital revolution. Currently over 50 FE college campuses use our online resources to teach students with learning difficulties a range of subjects.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

OBJECTIVES AND ACTIVITIES

Future objectives and aims

CKUK's long-term objectives outlined in our business plan are:

- To design, develop and deliver high-quality learning opportunities for adults with learning difficulties.
- To make knowledge and information about life accessible to people with learning difficulties.
- To work with a range of other agencies and organisations to deliver the best possible learning and information for people with learning difficulties.
- To ensure that CKUK is equipped to manage the physical, operational and financial resources required to undertake its activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKFriends App - Funding provided by - Scottish Government Section 10 **Duration: 3 years**

The CKFriends app supports their social network and the learning experience for people with learning difficulties over 16 of age from all over the UK.

Following on from the creation of the app a few of the providers have started to use it to advertise their events for people with learning difficulties. Specifically Dates and Mates, the Local LAC groups run by GSW and VIA Scotland.

This has been a slow process in trying to get providers to show their clients how to use CKFriends and the app. The numbers have been disappointing despite regularly networking with the Life I want Groups. As ever it falls mostly to budget cuts impacting on people with learning difficulties lives.

We learned that

- Service providers have to cut support to groups that are seen as extra as they have not got enough staff or resources to run them.
- Participants who are having their staff hours cut and may only be able to get staff for making sure they are safe and healthy and not on accessing other opportunities.
- Getting to the CKUK office can be a challenge if individuals have no staff to help them travel to our group.

This means there is still a huge gap in the digital inclusion of people with learning difficulties. There is no longer much access to learning about using the internet or any mobile devices. There is little or no emphasis on learning about adult life in colleges. Instead colleges offer limited courses to younger people with learning difficulties with the focus being getting them employment ready.

CKFriends App - Unexpected Achievements:

What we learned from making the CKFriends app has proven invaluable. That knowledge will be used further in the development of our new apps, which we hope to either receive commissions or grants for.

It has given us better networking contacts for current (CKCyber) and other future projects.

The difficulties we faced rolling out the app made the case for CKCyber to offer what people wanted to learn about. It also made it easier for older participants to access digital learning they cannot currently get anywhere else.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKPose - Funding Membership Fees

CKPose is CKUK's longest running group established in 2005. They are an integral part of CKUK and demonstrate how we work with people with learning difficulties.

There are several strands to CKPose, the first strand is an agitprop drama group; it's mission is to produce dynamic, relevant drama which is issue-based - which is brave and consistent about exploring, educating and challenging the audience's knowledge and experiences of the issues faced by people with learning difficulties.

The second strand is as acting modelling agency. Members of CKPose model, act and provide voice overs for CKUK's Friendly format service. They are an integral part of the CKUK income generation and members get paid when CKUK is commissioned to provide a friendly formatted document.

The third strand is the members assist CKUK in the creation of our eLearning materials, films and photo stories that are part of our project work. They also act as focus groups advising and evaluating on the work we do.

CKPose - Achievements

We currently have a membership of 16 with a waiting list of 6.

We are thinking of splitting the group into two groups later this year or early 2019.

CKPose members filmed 4 short films in 2018. The films form part of our work on friendships and relationships in adult life. The films are based on a group of friends each with stories to tell. The group developed each character with a back story, their likes, dislikes and some of the issues they faced. Each film is very different. The issues tackled include homophobia, self-harm, friendship problems with social media and issues that can happen in relationships. All of the dramas were written by CKPose members. They took part in the whole film experience; from script writing, story boarding, casting, acting and film production.

Several CKPose members joined our focus group to review the new Be Safe Have Fun app. They took part in a training session on what makes a good educational app and came up with their own checklist. We want to continue with this group to further develop their skills as reviewers and increase their own knowledge and awareness of sexual health information too.

CKPose - Future development 2019

The group plan to write more short films about friendships/relationships and are planning on making a film about sexual consent next year to tie in with Be Safe Have Fun app and the new sexual health Resources.

We want to recruit more members, particularly women, into the group as we have more male participants at present and also on our waiting list.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Friendly Format Service - Income generation

We have been promoting both the friendly format service and our mobile app development using our website and network of contacts to gain new commissions. We have started to advertise the service using Facebook, by putting up regular postings of our friendly format work and trying out adverts too.

We completed the policy for Scottish Autism, New Struan School based on the RSHPE curriculum. CKPose members were paid to model for this work.

We developed a teaching aid for discussion points on adult life for young people with Autism. This has now been disseminated widely throughout Scotland for learning difficulty organisations and is being used in New Struan School run by Scottish Autism

We have been developing a new sexual health app called be safe have fun. This was commissioned by the Scottish Drugs forum and Autism Network Scotland. This app will focus on supporting young people to make safe choices about sex, and challenge them to think about whether they are ready for sexual experiences. We will be exploring language, the law, drugs, alcohol, sexual activities and consent. Once again CKPose members will be paid to model for all the original photographs for this new innovative app.

Friendly Format Service - Future Developments 2019

We are getting involved in bigger networks to promote our service. We are liaising with NHS staff and sexual health workers throughout Scotland and the response has been encouraging. We will be targeting specific people and organisation in 2019 to promote and attract further commissions.

Unfortunately although learning difficulty service organisations would like to have their information friendly formatted there is a lack of funding for making information accessible for people with learning difficulties. It is not really seen as the priority it should be.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKCyber - 3 years- Funded by the Robertson Trust, The Tudor Trust, the Bailey Thomas Charitable Fund and the Esmee Fairbairn Foundation

Initially in 2018 CKCyber groups were regularly run from our programme base, but increasingly this changed to locations where partner organisation runs services. This led to the target of 6 attendees at between 5 and 7 groups per week to be achieved. The result of which was a total of 116 unique attendees.

All attendees of CKCyber were shown how to use various social media platforms and learned how to take, edit and share content. Over the period of the course, we introduced using mobile phones as video cameras. These were much easier for participants to use when they used our new gimbals. All participants took part in taking pictures and video and doing quick edits on what they created.

CKCyber - Achievements

As all participants were encouraged to bring their own devices, be they laptops, tablets or mobiles. A significant number, 90, learned to use their own devices for not only taking pictures, but for other aspects of tablet and mobile use.

Everyone who brought their own device was helped to set up TV, video and music apps. Small groups of friends started using WhatsApp while watching their favourite programmes.

The free apps we demonstrated for health was taken up by 30 individuals this exceeded the target we had set in our bid. Participants reported that these apps were being used regularly.

Participants who previously did not have smart phones or tablets regularly comment that they are actively planning to buy a mobile or tablet, or now use their devices for the whole gamut of services available online.

One major beneficiary of CKCyber has been our Peer Support Worker, a young man with Asperger's. From being given a supporting role in the groups he has progressed from leading individual topics to taking groups on his own and has passed an apprenticeship in social media marketing. He has also been the main driver in bringing gaming into the groups, using a Nintendo Switch to encourage people to collaborate and interact through play, which has greatly increased the social interactions in the sessions. His continued development would be a huge asset to the CKCyber programme, and CKUK generally.

CKCyber - Future Developments 2019

We plan to look for further funding to continue CKCyber once the current grants finish. We are introducing partnership arrangements with our service provider networks to deliver CKCyber learning to all their participants. This will ensure that we have many potential participants after the current funding stream ends.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKSextalk - 3 years - Funded by The Scottish Government

In partnership with Lothian and Forth Valley NHS Trust

The CKSextalk project is tasked with developing additional sexual health resources and a peer education program on sexual health, contraception, HIV and Blood Borne viruses. We are working in partnership with staff from Forth Valley NHS trust.

The focus of this project is an area that needs many more up to date resources particularly on grooming, pornography and pregnancy. We are currently looking for both additional funding to add to the new resource development, and funding to take on another development worker for this work. We have asked for feedback from both the focus group and CKCyber participants on all resources we create.

There are currently very little accessible modern resources on everything about sexual health that we felt a bit overwhelmed. So we asked our focus group what they wanted to learn first and they responded with a long list. We narrowed it down to 4 topics which the group felt were most needed. They have chosen to focus on 4 main topics bodies, sex, contraception, and consent.

We will also be developing online information on HIV and Blood Borne viruses for Sexual Health and Blood Borne Virus Framework to use with anyone who has a learning difficulty. All the resources will be able to be used individually or within the new Be Safe Have Fun app which we hope to develop into an online hub for sexual health, relationship and parenting education aimed at primarily young people with learning difficulties. We have offered it to sit within the new RSHP resource developed for the Scottish curriculum.

We are creating a new contraception module aimed at taking the information that is already out there and friendly formatting it for people with learning difficulties. The online module will allow people with learning difficulties to get clear, concise information that will enable them to make informed decisions about their contraception choices. We have created an interactive body parts game called that's my bits where do they go? This will allow student to name the sexual organs and place them on a male or female body. We are reviewing consent videos to look at which would be the best way for us to friendly format this information.

CKSextalk - Future Developments 2019

Continue to look for additional funding for a development worker salary to support the peer educators delivery of the resources in colleges and/ or schools.

Design and deliver a short film about sexual consent with teaching guidelines.

Incorporate the contraception tool into the Be Safe Hub.

Update and add to the Picture dictionary of words and meaning on sexual health and relationships.

Evaluate the resources to date.

Look for additional funds to develop the 'missing' topics not covered by the grant. Gender based violence, grooming, pornography and relationship advice are high up on our participants wish list for learning.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKActive - Funded by Co-op Local Community Funds, Sir Jules Thorn Charitable Trust

Although we have not been successful at securing a full funding profile for this project this year, we decided to run several short courses for people using the money we had secured.

Good mental health has previously formed a big part of the CKActive programme and we wanted to pilot a 12 week course exploring techniques for anxiety as so many of our participants experience this on a daily basis. In November we recruited a sessional worker to deliver well-being sessions focussing on anxiety relief using relaxation and laughter yoga.

CKActive - Future Developments 2019

We also stress the importance of having a diet that is good for your body and mental health. In January 2019 we will offer Food for the Soul a healthy eating programme delivered by Iain our peer support worker. This forms part of his leadership development and it was on his suggestion that we tried healthy eating.

We will continue to look for full funding for CKActive as we feel that the issues it aims to tackle are still very relevant to people with learning difficulties.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CKUK organisation activities

Funding

We continue to look for a range of incomes for the organisation and were successful in some and not others. The current financial climate seems to be having a bigger impact on funding opportunities for people with learning difficulties. Grants seem to be getting smaller but require the same level of time and resource commitment.

Policy

In 2018 we focused considerable resources on strengthening CKUK's governance systems with a complete policy review. The CKUK Board were heavily involved in this and we have almost completed all of our reviews. The last policies will be completed after our first Board meeting in February 2019. This should mean that we meet all current legislation with regards to Adult protection, Finance Health & Safety and all our other HR and work related policies.

GDPR

Auditing, reviewing and preparing for changes required for the change in Data Protection law with the introduction of GDPR in May 2018 was quite an arduous task for a small organisation like CKUK.

One of the biggest task was to transfer all the 1000's of CKUK visual images, videos and audio files to a secure CKUK network and ensure that consent from each participant has been obtained, if consent was not obtained we deleted the files.

We also designed and delivered a GDPR training program for CKUK employees and Trustees.

We friendly formatted GDPR compliant forms for audio, video, image consent of any or all of our participants We developed a friendly formatted explanation of GDPR and developed eLearning on privacy and cookies that are used on our website.

Marketing

We are increasing our use of social media to gain new followers and are actively posting daily on our Facebook and Twitter feed.

Awards

We were assessed for the National Volunteer Friendly Award 2018 - 2021 based on the work we do to support young people with learning difficulties volunteer with us. It was a very thorough evaluation and examination of all our working practices, including interviews with our volunteers. As a result we are delighted to say we did demonstrate that we are very volunteer friendly and won the award!

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

FINANCIAL REVIEW

Financial position

2018 has been another busy year for CKUK with the continuation of a few major projects plus the start of another brand new project.

The financial results are as set out in the attached financial statements.

Incoming resources totalled £141,000 (2017: £157,883).

There is a surplus for the year of £16,334 arising from unrestricted funds (2017: surplus of £5,050).

At the year end there is a surplus in the Unrestricted General Fund of £42,988 and in the Restricted Funds of £7,204.

Reserves policy

The trustees aim to hold sufficient Unrestricted General Funds to ensure the charitable company is on a sound financial footing.

Going concern

In preparing these financial statements budgets have been examined and the Funds of the charity reviewed. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no known, material uncertainties about the charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

CKUK is a company limited by guarantee as defined by the Companies Act 2006 and its governing document is its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The appointment and removal of trustees are as set out in the Articles of Association. The minimum number of trustees as set out in the Articles of Association is three and the maximum is ten (subject to any amendment permitted by ordinary resolution).

New trustees are recruited based on the recommendations of current trustees taking into account their skills and knowledge of the charity.

Organisational structure

The trustees, who meet regularly, administer CKUK (Common Knowledge). The Operations / Creative Director develops the organisation and promotes and delivers friendly format service. The senior development officer develops the organisation profile, increases its networks and diversifies the funding profile of CKUK and manages the day to day activities. CKUK has a senior finance officer and office manager with HR and administration duties.

Key management

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis consists of the trustees and the Operations / Creative Director. The remuneration policy is to match skills to local market levels.

Related organisations

The charity receives funding from Esmée Fairbairn Foundation, Tudor Trust, Co-op Local Community Funds, Sir Jules Thorn Charitable Trust, The Robertson Trust and The Scottish Government Section 10 and Sexual Health and Blood Borne Virus Framework funding.

Risk management

The trustees have assessed the risks to which the charity is exposed and where necessary put in place plans to mitigate those risks.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC287310 (Scotland)

Registered Charity number
SC036733

Registered office
Room 311/312, The White Studios
Templeton On The Green
62 Templeton Street
Glasgow
G40 1DA

Trustees
A P Dixon
C Elliott
A M Gemmell
J Haggarty
A Swan

Operations / Creative Director
Marilyn Slavin

Company Secretary
A P Dixon

Independent examiner
Marion Hopper
for and on behalf of
Hardie Caldwell LLP
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Bankers
Lloyds TSB
Paisley Business Centre
BX1 1LT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of CKUK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

So far as the trustees are aware, there is no relevant information of which the charity's independent examiner is unaware, and each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

INDEPENDENT EXAMINER

The independent examiner, Marion Hopper for and on behalf of Hardie Caldwell LLP, has expressed willingness to continue in office.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 July 2019 and signed on its behalf by:



J Haggarty - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CKUK (REGISTERED NUMBER: SC287310)**

I report on the accounts for the year ended 31 December 2018 set out on pages thirteen to twenty five.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 I do not express an audit opinion on the view given by the accounts.

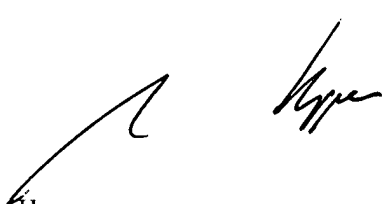
Independent examiner's statement

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
- 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 to 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.



Marion Hopper
for and on behalf of
Hardie Caldwell LLP
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Date: 30 July 2019

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2018**

		Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,168	-	1,168	4,158
Charitable activities	4				
Develop accessible learning information for people with learning difficulties		9,711	130,121	139,832	153,725
Total		10,879	130,121	141,000	157,883
 EXPENDITURE ON					
Charitable activities	5				
Develop accessible learning information for people with learning difficulties		1,749	122,917	124,666	152,833
NET INCOME		9,130	7,204	16,334	5,050
 RECONCILIATION OF FUNDS					
Total funds brought forward		33,858	-	33,858	28,808
 TOTAL FUNDS CARRIED FORWARD		42,988	7,204	50,192	33,858

BALANCE SHEET
AT 31 DECEMBER 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Cash at bank		94,954	7,204	102,158	89,004
CREDITORS					
Amounts falling due within one year	12	(51,966)	-	(51,966)	(55,146)
NET CURRENT ASSETS		<u>42,988</u>	<u>7,204</u>	<u>50,192</u>	<u>33,858</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,988</u>	<u>7,204</u>	<u>50,192</u>	<u>33,858</u>
NET ASSETS		<u><u>42,988</u></u>	<u><u>7,204</u></u>	<u><u>50,192</u></u>	<u><u>33,858</u></u>
FUNDS	14				
Unrestricted funds:					
General fund				42,988	33,858
Restricted funds:					
CKActive				7,204	-
TOTAL FUNDS				<u><u>50,192</u></u>	<u><u>33,858</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 24 July 2019 and were signed on its behalf by:



J Haggarty -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. GENERAL INFORMATION

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC287310, and has no share capital. The liability of each member in the event of winding up is limited to £1.

The charity's registered number is SC036733.

The registered office is Room 311/312, The White Studios, Templeton On The Green, 62 Templeton Street, Glasgow, G40 1DA.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

In preparing these financial statements budgets have been examined and the Funds of the charity reviewed. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no known, material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Costs relating to charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

Costs have been allocated to activities on a basis consistent with the use of resources.

Charitable activities costs includes costs incurred directly in meeting the objects of the charity, including support costs attributable to the management of the charity and its financial affairs.

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

Taxation

The company is exempt from corporation tax on its charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

2. ACCOUNTING POLICIES - continued

Fund accounting

General fund

This fund comprises accumulated surpluses and deficits on activities and is available for use at the discretion of the trustees in furtherance of the general charitable objectives.

Restricted funds

These are funds given to the charity which are provided for a specific purpose / project directed by the donor.

Employee benefits

To make pension provision for certain staff, the charity makes contributions to an independent professionally managed fund which will provide benefits to these employees on retirement based on the accumulated monetary value of the relevant contributions. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and cash equivalents

Cash and cash equivalents include bank account balances all available on demand and cash.

Creditors

Other creditors and accrued expenses are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accrued expenses are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Donations	1,168	-	1,168	4,158
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

4. INCOME FROM CHARITABLE ACTIVITIES

		2018 £	2017 £
Supply of services and other income	Activity Develop accessible learning information for people with learning difficulties	9,711	3,090
CKConnect grants	Develop accessible learning information for people with learning difficulties	-	17,433
App Development grants	Develop accessible learning information for people with learning difficulties	9,339	39,823
CKActive grants	Develop accessible learning information for people with learning difficulties	13,353	16,573
CKCyber grants	Develop accessible learning information for people with learning difficulties	71,729	72,716
Friendly Formatting grants	Develop accessible learning information for people with learning difficulties	4,526	4,090
CKSexTalk	Develop accessible learning information for people with learning difficulties	31,174	-
		<u>139,832</u>	<u>153,725</u>

Grants received net of deferred income, included in the above, are as follows:

	2018 £	2017 £
CKConnect:		
Big Lottery Scotland	-	17,433
App Development:		
The Scottish Government	9,339	39,823
CKActive:		
Postcode Community Trust	-	12,121
Esmee Fairbairn Foundation	4,526	4,090
Community Food & Health (Scotland)	1,017	362
Spirit of Calton	2,500	-
Co-op Local Community Fund	4,838	-
Sir Jules Thorn Charitable Trust	472	-
CKCyber:		
Esmee Fairbairn Foundation	13,577	12,270
The Tudor Trust	34,012	25,921
The Robertson Trust	14,084	15,852
The Baily Thomas Charitable Fund	-	13,173
Henry Duncan Awards	-	5,500
Agnes Hunter Trust	6,306	-
Sir Jules Thorn Charitable Trust	750	-
Endrick Trust (T C Young Solicitor)	3,000	-
Friendly Formatting:		
Esmee Fairbairn Foundation	4,526	4,090
CKSexTalk:		
The Scottish Government	31,174	-
Total	<u>130,121</u>	<u>150,635</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Develop accessible learning information for people with learning difficulties	79,911	44,755	124,666

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018 £	2017 £
Staff costs	60,695	73,415
ICT, web development and graphic design costs	2,418	10,406
Premises costs	10,095	8,688
Participants costs	53	653
Staff travel & subsistence	806	1,364
Insurance	1,110	1,076
Equipment leasing costs	774	2,127
Consumables costs	3,039	6,523
Consultancy	150	1,000
Events	771	1,679
	79,911	106,931

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Develop accessible learning information for people with learning difficulties	42,355	2,400	44,755

Support costs, included in the above, are as follows:

Management

	2018 £	2017 £
Develop accessible learning information for people with learning difficulties	30,374	31,612
Staff costs	10,095	8,688
Premises costs	1,111	1,075
Insurance	775	2,127
Equipment leasing costs	42,355	43,502

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. SUPPORT COSTS - continued

Governance costs

	2018 Develop accessible learning information for people with learning difficulties £	2017 Total activities £
Independent examiners fee	2,400	2,400

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018 £	2017 £
Independent examiner's fees (net of VAT)	2,000	2,000

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

10. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	84,239	98,265
Social security costs	5,945	6,216
Other pension costs	885	546
	<u>91,069</u>	<u>105,027</u>

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

	2018	2017
Administrative	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity consists of the trustees and the Operations / Creative Director. The total employee benefits, including employer's pension contributions and employer's national insurance, of the key management personnel in the year were £36,118 (2017: £35,951).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,158	-	4,158
Charitable activities			
Develop accessible learning information for people with learning difficulties	3,090	150,635	153,725
Total	7,248	150,635	157,883
 EXPENDITURE ON			
Charitable activities			
Develop accessible learning information for people with learning difficulties	1,705	151,128	152,833
Total	1,705	151,128	152,833
 NET INCOME	5,543	(493)	5,050
 Transfers between funds	(493)	493	-
 Net movement in funds	5,050	-	5,050
 RECONCILIATION OF FUNDS			
Total funds brought forward	28,808	-	28,808
 TOTAL FUNDS CARRIED FORWARD	33,858	-	33,858

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	9,299	1,049
Deferred income	40,111	51,527
Accrued expenses	2,556	2,570
	<u>51,966</u>	<u>55,146</u>

Deferred income analysis

The deferred income all relates to grants received for charitable activities where at the year end the performance criteria has not been met and will be met in future accounting periods.

	2018	2017
	£	£
Opening deferred income	51,527	102,483
Element utilised in year	(51,527)	(101,466)
	<u>-</u>	<u>1,017</u>
Funding received in year and deferred to future accounting periods	40,111	50,510
	<u>40,111</u>	<u>51,527</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	11,458	5,320
Between one and five years	17,186	-
	<u>28,644</u>	<u>5,320</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

14. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	33,858	9,130	42,988
Restricted funds			
CKActive	-	7,204	7,204
TOTAL FUNDS	<u>33,858</u>	<u>16,334</u>	<u>50,192</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,879	(1,749)	9,130
Restricted funds			
App Development	9,339	(9,339)	-
CKActive	13,353	(6,149)	7,204
CKCyber	71,729	(71,729)	-
Friendly Formatting	4,526	(4,526)	-
CK Sex Talk	31,174	(31,174)	-
	<u>130,121</u>	<u>(122,917)</u>	<u>7,204</u>
TOTAL FUNDS	<u>141,000</u>	<u>(124,666)</u>	<u>16,334</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
Unrestricted Funds				
General fund	28,808	5,543	(493)	33,858
Restricted Funds				
CK Connect	-	(493)	493	-
TOTAL FUNDS	<u>28,808</u>	<u>5,050</u>	<u>-</u>	<u>33,858</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,248	(1,705)	5,543
Restricted funds			
CK Connect	17,433	(17,926)	(493)
App Development	39,823	(39,823)	-
CKActive	16,573	(16,573)	-
CKCyber	72,716	(72,716)	-
Friendly Formatting	4,090	(4,090)	-
	<u>150,635</u>	<u>(151,128)</u>	<u>(493)</u>
TOTAL FUNDS	<u>157,883</u>	<u>(152,833)</u>	<u>5,050</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	28,808	14,673	(493)	42,988
Restricted funds				
CK Connect	-	(493)	493	-
CKActive	-	7,204	-	7,204
TOTAL FUNDS	<u>28,808</u>	<u>21,384</u>	<u>-</u>	<u>50,192</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,127	(3,454)	14,673
Restricted funds			
CK Connect	17,433	(17,926)	(493)
App Development	49,162	(49,162)	-
CKActive	29,926	(22,722)	7,204
CKCyber	144,445	(144,445)	-
Friendly Formatting	8,616	(8,616)	-
CK Sex Talk	31,174	(31,174)	-
	<u>280,756</u>	<u>(274,045)</u>	<u>6,711</u>
TOTAL FUNDS	<u>298,883</u>	<u>(277,499)</u>	<u>21,384</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.