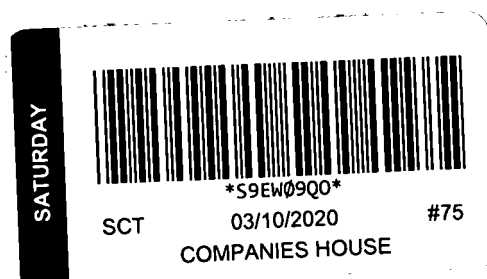


REGISTERED COMPANY NUMBER: SC287310 (Scotland)
REGISTERED CHARITY NUMBER: SC036733

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
CKUK**



CKUK

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

CKUK 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.

CKUK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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

CKPose - Funding Membership fees

CKPose is CKUK's longest running group established in 2005. CKPose is not just a drama group, a modelling agency, focus group and much, much more 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; its 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 who 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.

Achievements - CKPose

We held auditions in January and attracted 8 new members.

We split the group into two groups at the beginning of 2019.

One group to concentrate on developing confidence and drama skills. This group will be led by our CKPose peer support worker who will develop a weekly skills based programme.

The other group will concentrate on writing, acting and developing their knowledge and skills in all aspects of drama.

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.

Future development - CKPose

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 still want to recruit more members particularly women into the groups.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

OBJECTIVES AND ACTIVITIES

CKPose - Friendly Format Work

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 launched the new sexual health app called Be Safe Have Fun in May 2019, with all the CKPose members involved in attendance. This app supports young people to make safe choices about sex and challenge them to think about whether they are ready for sexual experiences. We created images for exploring language, the law, drugs, alcohol, sexual activities and consent. CKPose members were paid to model for all the original photographs for this new innovative app.

The app launch generated interest in our work and we are following up leads for friendly formatting information on gender based violence and parenting.

CKCyber - 3 years - Funded by The Robertson Trust, Tudor Trust, Baily Thomas Charitable Fund, Agnes Hunter Trust and The Esme Fairbairn Foundation.

CKCyber participants were shown how to use various social media platforms and learned how to take, edit, and share content. Using mobile phones as cameras with gimbals, participants were making their own video content, took part in taking pictures and video and doing quick edit to what they created.

The increases in the creation of content in this way lead to an increased desire to share what they had produced, not only with other people on the course, but with their friends and family outside of the learning disability community. This in turn led to an increased desire to use the more well-known forms of social media, such as Facebook, Snapchat and Twitter to share what had been created. The course was reviewed and the emphasis was placed on using these forms of social media, but using them safely, encouraging attendees to be involved in all aspects of social media, many for the first time: "take, edit, share" becoming a central part of not only the CKCyber courses, but also the lives of the course graduates.

Achievements - CKCyber

We have now exceeded our targets for CKCyber participants with an increased demand for groups. We are very proud of the way participants have started to use the apps we have shown them, using their own devices.

The support staff and management who work with the service users in centres have realised that our "take, edit, share" approach is one which has huge benefits within the centres. Care plan reviews can be a daunting experience for someone with a learning difficulty when faced with a panel of social care professionals; the ability to collect photos and videos is one which both Key Housing and Community Networks are looking to take forward with the help of CKUK and CKCyber attendees, many of whom are interested in taking on the role of peer educators.

Another significant achievement of CKCyber has been the growth in confidence and skill development of our peer support worker, a young person with autism. 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 which has greatly increased the social interactions which took place, and boosted his confidence as he led in all aspects of this development of the course.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Future developments

We have applied for further funding to continue the work on an ongoing basis including additional funding from the Robertson Trust programme.

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 an education programme on sexual health, contraception, HIV and blood-borne viruses (BBVs) for people with learning difficulties and autism. We will work in partnership with Glasgow, Lothian and Forth Valley NHS trusts.

We have asked for feedback from both the focus group and CKCyber participants on all resources we create.

As there are currently few accessible modern resources on sexual health, we asked our focus group what they wanted to learn first and they responded with a long list. The 4 topics chosen to focus on were learning about their bodies, sex, contraception, and consent.

Achievements

We have developed online information on HIV and BBVs for the sexual health network 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 continue to develop into an online hub for sexual health, relationship and parenting education, aimed at young people with learning difficulties and autism.

The app is one of the recommended resources within the new Scottish curriculum RSHP (relationships, sexual health and parenting) resource for both pupils with learning difficulties and mainstream pupils too.

We plan on launching the 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.

Our web analytics for the Be Safe app, since it launched, shows that over 400 people have downloaded the app, which is great and more than we could have hoped for in 6 months. We are continuing to promote the app and hope to increase the numbers of downloads next year.

Future developments

We want to expand the topic range for the app on 3 main issues that we feel are really important for young people with learning difficulties and autism to understand. We will develop new learning materials on, their rights and how to stay safe with regards to domestic violence, pornography and grooming.

We are looking for additional funding to cover the costs of developing and delivering this really important learning information for young people with learning difficulties and autism.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

CKUK Organisation

Funding

We continue to look for a range of incomes for the organisation, of which we have been successful with 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 2019 we concluded reviewing the last policies which were completed after our first Board meeting in February. We now meet all current legislation with regards to Adult protection, Finance Health & Safety and all our other HR and work related policies.

GDPR

We are continuing to review our practice with regards to GDPR.

The GDPR training program we created has been delivered to all CKUK employees and Trustees.

We friendly formatted GDPR compliant forms for audio, video, image consent of any and 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 regularly on our Facebook and Twitter feed.

Awards

As National Volunteer Friendly Award winners 2019 - 2021, which is based on the work we do to support young people with learning difficulties to volunteer with us, we are extremely proud of the way we support our volunteers and will continue to look at improving and providing further volunteering projects next year.

CKUK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

FINANCIAL REVIEW

Financial position

2019 has been a good year for CKUK with the continuation of a few major projects.

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

Incoming resources totalled £103,349 (2018: £141,000).

There is a deficit for the year of £13,822 arising from unrestricted funds (2018: surplus of £16,334).

At the year end there is a surplus in the Unrestricted General Fund of £34,229 and in the Restricted Funds of £2,141.

EVENTS SINCE THE END OF THE REPORTING PERIOD

The charity has evaluated events and transactions occurring subsequent to December 31, 2019 for items that should have been recognised or disclosed in these financial statements. The evaluation was conducted through to the date of signing the financial statements, which is the date the financial statements were available to be issued. The charity identified the following subsequent event:

In December 2019, a novel strain of coronavirus ("COVID-19") surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption around the world. COVID-19 was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. This has had an immediate impact on the charity in that all projects are being delivered via online resources until the UK lockdown restrictions are eased. The charity has received additional funding in light of the COVID-19 outbreak and continues to meet performance criteria within the existing projects despite the COVID-19 outbreak. The trustees continue to review the situation and any potential impact on the charity's operations.

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 their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the COVID-19 virus. This has had an immediate impact on the charity in that all projects are being delivered via online resources until the UK lockdown restrictions are eased. The charity has received additional funding in light of the COVID-19 outbreak and continues to meet performance criteria within the existing projects despite the COVID-19 outbreak. The trustees continue to review the situation and any potential impact on the charity's operations.

Having revised budgets and cash flows and available working capital to include considerations for COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to believe the going concern basis of accounting appropriate in preparing the financial statements. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

Accordingly, the financial statements do not include any adjustments on the carrying amounts and classifications of assets and liabilities that may arise if the charity was unable to continue as a going concern.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

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, The Robertson Trust, Coop Community Trust, The Grocers' Charity, Albert Hunt Trust, The Goldsmiths' Company Charity and the Scottish Government.

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.

CKUK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

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
G40 1DA

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

Approved by order of the board of trustees on 29 July 2020 and signed on its behalf by:



J Haggarty - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
CKUK**

I report on the accounts for the year ended 31 December 2019 set out on pages ten to twenty.

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. 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. 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 connection with 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:29 July 2020.....

CKUK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,126	-	2,126	1,168
Charitable activities					
Develop accessible learning information for people with learning difficulties	4	3,050	98,173	101,223	139,832
Total		<u>5,176</u>	<u>98,173</u>	<u>103,349</u>	<u>141,000</u>
EXPENDITURE ON					
Charitable activities	5				
General unrestricted income		6,460	-	6,460	-
Develop accessible learning information for people with learning difficulties		7,475	103,236	110,711	124,666
Total		<u>13,935</u>	<u>103,236</u>	<u>117,171</u>	<u>124,666</u>
NET INCOME/(EXPENDITURE)		<u>(8,759)</u>	<u>(5,063)</u>	<u>(13,822)</u>	<u>16,334</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		42,988	7,204	50,192	33,858
TOTAL FUNDS CARRIED FORWARD		<u><u>34,229</u></u>	<u><u>2,141</u></u>	<u><u>36,370</u></u>	<u><u>50,192</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
CURRENT ASSETS					
Cash at bank		70,956	2,141	73,097	102,158
CREDITORS					
Amounts falling due within one year	12	(36,727)	-	(36,727)	(51,966)
NET CURRENT ASSETS		<u>34,229</u>	<u>2,141</u>	<u>36,370</u>	<u>50,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,229	2,141	36,370	50,192
NET ASSETS		<u>34,229</u>	<u>2,141</u>	<u>36,370</u>	<u>50,192</u>
FUNDS	14				
Unrestricted funds:					
General fund				34,229	42,988
Restricted funds:					
CKActive				2,141	7,204
TOTAL FUNDS				<u>36,370</u>	<u>50,192</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2020 and were signed on its behalf by:



J Haggarty - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the COVID-19 virus. This has had an immediate impact on the charity in that all projects are being delivered via online resources until the UK lockdown restrictions are eased. The charity has received additional funding in light of the COVID-19 outbreak and continues to meet performance criteria within the existing projects despite the COVID-19 outbreak. The trustees continue to review the situation and any potential impact on the charity's operations.

Having revised budgets and cash flows and available working capital to include considerations for COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to believe the going concern basis of accounting appropriate in preparing the financial statements. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

Accordingly, the financial statements do not include any adjustments on the carrying amounts and classifications of assets and liabilities that may arise if the charity was unable 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES - continued

Taxation

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

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	2019 Total funds	2018 Total funds
	£	£	£	£
Donations	<u>2,126</u>	<u>-</u>	<u>2,126</u>	<u>1,168</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

4. INCOME FROM CHARITABLE ACTIVITIES

		2019 £	2018 £
Supply of services and other income	Activity Develop accessible learning information for people with learning difficulties	3,050	9,711
CKPose grants	Develop accessible learning information for people with learning difficulties	681	-
App Development grants	Develop accessible learning information for people with learning difficulties	-	9,339
CKActive grants	Develop accessible learning information for people with learning difficulties	5,409	13,353
CKCyber grants	Develop accessible learning information for people with learning difficulties	42,429	71,729
Friendly Formatting grants	Develop accessible learning information for people with learning difficulties	5,130	4,526
CKSexTalk	Develop accessible learning information for people with learning difficulties	44,524	31,174
		<u>101,223</u>	<u>139,832</u>

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

	2019 £	2018 £
CKConnect:		
Big Lottery Scotland	-	-
App Development:		
The Scottish Government	-	9,339
CKActive:		
Postcode Community Trust	-	-
Esmee Fairbairn Foundation	5,131	4,526
Community Food & Health (Scotland)	-	1,017
Spirit of Calton	-	2,500
Co-op Local Community Fund	-	4,838
Sir Jules Thorn Charitable Trust	278	472
CKCyber:		
Esmee Fairbairn Foundation	15,392	13,577
The Tudor Trust	12,124	34,012
The Robertson Trust	6,500	14,084
Goldsmiths Company Charity Limited	1,704	-
Digital Challenge	3,015	-
Agnes Hunter Trust	3,694	6,306
Sir Jules Thorn Charitable Trust	-	750
Endrick Trust (T C Young Solicitor)	-	3,000
Friendly Formatting:		
Esmee Fairbairn Foundation	5,130	4,526
CKSexTalk:		
The Scottish Government	44,524	31,174
CKPose:		
The Albert Hunt Trust	681	-
Total	<u>98,173</u>	<u>130,121</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
General unrestricted income			
	3,916	2,544	6,460
Develop accessible learning information for people with learning difficulties	72,626	38,085	110,711
	<u>76,542</u>	<u>40,629</u>	<u>117,171</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	56,008	60,695
ICT, web development and graphic design costs	5,211	2,418
Premises costs	10,370	10,095
Participants costs	-	53
Staff travel & subsistence	387	806
Insurance	1,172	1,110
Equipment leasing costs	479	774
Consumables costs	2,568	3,039
Consultancy	210	150
Events	137	771
	<u>76,542</u>	<u>79,911</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
General unrestricted income			
	-	2,544	2,544
Develop accessible learning information for people with learning difficulties	38,085	-	38,085
	<u>38,085</u>	<u>2,544</u>	<u>40,629</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

7. SUPPORT COSTS - continued

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

Management

	2019 Develop accessible learning information for people with learning difficulties £	2018 Total activities. £
Staff costs	26,064	30,374
Premises costs	10,370	10,095
Insurance	1,171	1,111
Equipment leasing costs	480	775
	<u>38,085</u>	<u>42,355</u>

Governance costs

	2019 General unrestricted income £	2018 Total activities £
Independent examiners fee	<u>2,544</u>	<u>2,400</u>

8. NET INCOME/(EXPENDITURE)

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

	2019 £	2018 £
Independent examiner's fees (net of VAT)	<u>2,120</u>	<u>2,000</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

10. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	75,016	84,239
Social security costs	5,715	5,945
Other pension costs	1,342	885
	<u>82,073</u>	<u>91,069</u>

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

	2019	2018
	<u>5</u>	<u>6</u>
Administrative		

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 £36,345 (2018: £36,118).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,168	-	1,168
Charitable activities			
Develop accessible learning information for people with learning difficulties	9,711	130,121	139,832
Total	<u>10,879</u>	<u>130,121</u>	<u>141,000</u>
EXPENDITURE ON			
Charitable activities			
Develop accessible learning information for people with learning difficulties	1,749	122,917	124,666
NET INCOME	<u>9,130</u>	<u>7,204</u>	<u>16,334</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	33,858	-	33,858
TOTAL FUNDS CARRIED FORWARD	<u>42,988</u>	<u>7,204</u>	<u>50,192</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors	8,250	9,299
Deferred income	25,859	40,111
Accrued expenses	2,618	2,556
	<u>36,727</u>	<u>51,966</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.

	2019	2018
	£	£
Opening deferred income	40,111	51,527
Element utilised in year	(40,111)	(51,527)
	<u>-</u>	<u>-</u>
Funding received in year and deferred to future accounting periods	25,859	40,111
Closing deferred income	<u>25,859</u>	<u>40,111</u>

13. LEASING AGREEMENTS

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

	2019	2018
	£	£
Within one year	11,458	11,458
Between one and five years	5,729	17,186
	<u>17,187</u>	<u>28,644</u>

14. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	42,988	(8,759)	34,229
Restricted funds			
CKActive	7,204	(5,063)	2,141
TOTAL FUNDS	<u>50,192</u>	<u>(13,822)</u>	<u>36,370</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,176	(13,935)	(8,759)
Restricted funds			
CK Pose	681	(681)	-
CKActive	5,409	(10,472)	(5,063)
CKCyber	42,429	(42,429)	-
Friendly Formatting	5,130	(5,130)	-
CK Sex Talk	44,524	(44,524)	-
	<u>98,173</u>	<u>(103,236)</u>	<u>(5,063)</u>
TOTAL FUNDS	<u>103,349</u>	<u>(117,171)</u>	<u>(13,822)</u>

Comparatives for 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
	<u>33,858</u>	<u>16,334</u>	<u>50,192</u>
TOTAL FUNDS	<u>33,858</u>	<u>16,334</u>	<u>50,192</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

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	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>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

16. POST BALANCE SHEET EVENTS

The charity has evaluated events and transactions occurring subsequent to December 31, 2019 for items that should have been recognised or disclosed in these financial statements. The evaluation was conducted through to the date of signing the financial statements, which is the date the financial statements were available to be issued. The charity identified the following subsequent event:

In December 2019, a novel strain of coronavirus ("COVID-19") surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption around the world. COVID-19 was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. This has had an immediate impact on the charity in that all projects and being delivered via online resources until the UK lockdown restrictions are eased. We have received additional funding in light of the COVID-19 outbreak and we continue to meet performance criteria within our existing projects despite the COVID-19 outbreak. The trustees continue to review the situation and any potential impact on the charity's operations.