

Company registration number: 1402217
Charity registration number: 277128

CMSS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

Sterling Grove Accountants Limited
Chartered Certified Accountants and Statutory Auditors
Hamilton House
25 High street
Rickmansworth
Hertfordshire
WD3 1ET

CMSS

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 4
Trustees' responsibilities in relation to the financial statements	5
Independent auditors' report	6 to 7
Statement of financial activities	8
Balance Sheet	9
Notes to the financial statements	10 to 19

The following pages do not form part of the statutory financial statements:

General income and expenditure account	23
Skills Development Centre income and expenditure account	24 to 25

CMSS

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	CMSS
Charity registration number	277128
Company registration number	1402217
Principal office	Wiltshire Lane Northwood Hills Pinner Middlesex HA5 2NB
Registered office	Hamilton House 25 High Street Rickmansworth Hertfordshire WD3 1ET
Trustees	Mr E Smart Miss A Barnes Mr L Hardy Mr P B O'Sullivan Mrs C Carse Mrs I Chalcraft Mrs H K Haston Mrs A Piacquadio
Auditor	Sterling Grove Accountants Limited Hamilton House 25 High street Rickmansworth Herfordshire WD3 1ET

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TRUSTEES' REPORT

The Executive Committee present their Annual Report with the accounts of the Charity for the year ended 31 March 2016

Executive Committee's Annual Trustee Report 2015/2016

Legal and administrative information set out on page 1 and below forms part of this report. The accounts comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities adopting the FRSSE (SORP 2015).

Constitution

CMSS is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association of 28 November 1978, as amended by Special Resolutions dated 12 October 1992 and 12 September 1994 and incorporated 13 January 1995

Directors and Executive Members

The directors of the charitable company "the charity" are its trustees for the purposes of charity law and throughout this report are collectively referred to as the Executive Committee or the trustees. As set out in the Articles of Association the Chairman and other Honorary Officers are nominated by the Executive Committee and serve for a period of one year, after which they are eligible for re-election. Trustees can be co-opted by the Executive Committee; newly co-opted trustees must retire at the next AGM, along with one third of the other trustees on a rotational basis, after which they are eligible for appointment or re-election by the members as appropriate.

Objects of the Charity

The objects of the charity are to promote care, welfare, interest, treatment, education and advancement within the London Boroughs of Ealing, Harrow and Hillingdon, and that part of Brent north of the north circular road (or in the event of any local government reorganisation in an equivalent area) and surrounding districts of people with disabilities (which means to include any persons with any form of cerebral palsy and associated disabilities).

Our Aims

Our primary aim is to provide a community based day service for our clients. Our focus is to empower our clients to progress in all aspects of their lives thus optimising their individual potential and maximising their autonomy.

Our objectives are to provide our clients with:

- * Educational opportunities
- * Independent living skills;
- * IT skills
- * Social skills;
- * Conductive education;
- * Travel opportunities.

We also support a carers' forum that provides social opportunities and information sessions for our clients' carers, as well as an opportunity to get involved with CMSS activities.

Delivering our aims

We hold an annual business strategy and planning day where we review our aims and objectives and assess new business opportunities. We do this within the framework of our stated aims and objectives.

We are mindful of the Charity Commission's general guidance on public benefit, and when reviewing our programmed activities we consider how these will meet our stated aims and objectives.

We monitor our progress against agreed objectives on a quarterly basis.

CMSS

TRUSTEES' REPORT

The Executive committee receive regular budget reports and it reviews spend against the agreed budget provision. The Chief Executive Officer has day to day responsibility for managing the activities of the charity within the agreed budget provision. The service fees are reviewed annually by the Executive committee and a detailed budget is agreed that will deliver the aims and objectives.

How our services deliver public benefit

All our charitable activities provide services to disabled adults and/or their carers and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services

Our services are provided for disabled adults with cerebral palsy and associated disabilities from the North West London area.

Most clients are referred to us through their local authority social services departments; although it is possible to self refer. The service is purchased on a per day basis and while some clients will be funded for five days more typically the majority will attend for between one and three days each week.

Since 2007/08 we have moved to community based services operating five days a week. This enables our clients to engage with services local to their home and enables them to make connections within their local communities. The number of clients fluctuates throughout the year but on average we work with approximately 76 clients.

Our community activities include educational activities involving some attendance at college and usage of our own IT suite; independent living skills incorporating sessions within our well-equipped adapted kitchen facility, shopping, and budgeting; social skills including a range of social activities designed to develop and enhance social interaction; and in addition we fund raise to enable our clients to participate in a programme of holiday breaks. The holidays also provide respite to carers and we prioritise requests where this need is greatest.

Our clients have their own committee which enables them to influence the activities within CMSS. While we actively encourage clients to access the local community we also facilitate regular opportunities for all CMSS clients to meet together, either for specific activities or for social functions.

We also hold regular events for members of our Carers' forum where they also have the opportunity to meet staff and trustees.

Future plans

We have now fully implemented our community based services. We have secured the extension to the lease on our current head office premises until September 2019 and are currently in discussion to extend this period further. This enables us to optimise the use of our specialist facilities including our independent living and conductive education areas. We continue to invest in our staff team to ensure that we continue to offer services at the cutting edge of our industry.

Financial Review

In 2015/16 the Charity's accounts show a surplus of £67,229

Funding sources

Our principal funding source is local authority adult social care funding. While traditionally this has been paid through block fees based upon a contract directly with the local authority, increasingly our clients are receiving direct payments and personal budgets and purchase the services themselves. We do also fund raise but this is dedicated for our holiday projects as this is not supported via statutory funding. We do also apply for grants for specific projects.

Investment policy

The Executive Committee continuously review the basis of the investment policy of the charity, obtaining independent advice when appropriate, and is confident that the spread of funds especially those designed for the charity sector meets present needs.

CMSS**TRUSTEES' REPORT**

Reserves policy

The Executive committee has a policy whereby the unrestricted funds not committed held by the charity should equate to about six months of the resources expended in general funds. At 31 March 2016, the actual reserves held in uncommitted and unrestricted funds were £726,536.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have established systems to ensure that these risks can be monitored, reviewed and minimised. Internal control mechanisms are in place to minimise operational risks. Regular risk assessments are undertaken, and accidents, incidents and near misses are reported and monitored to continuously improve policies and procedures.

Governance

CMSS is a charitable company limited by guarantee. 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. In the event of the company being wound up the members are required to contribute an amount not exceeding £5.

CMSS has a board of trustees of up to fourteen members who meet on a monthly basis. The board includes the appointments of a chair, treasurer, and minutes' secretary.

The trustees have appointed a Chief Executive Officer, Betty Morris, to oversee the overall activities of the charity. There is also a service manager, Naheed Judge, who is responsible for co-ordinating the day to day operational activities of the charity.

Most trustees are familiar with the work of the charity before appointment as a trustee. However, all new trustees will be invited to undergo a recruitment process prior to becoming a trustee of the charity and are inducted into the work of the charity and the responsibilities of trustees.

Executive members step down on a rotational basis annually and are then subject to re-election. The Executive Committee must have a minimum of seven members and a maximum of fourteen members, and is accountable to the members of the society. Membership is open primarily to all people with disabilities, their parents, carers and those interested in the well-being of people with disabilities.

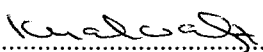
Auditors

The auditors, Sterling Grove Accountants Limited, Chartered Certified Accountants will be proposed for re-appointment in accordance with Section 485 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities adopting the FRSE (SORP 2015) and in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:


.....

Mrs I Chalcraft
Trustee

Date: 08/08/2016

CMSS**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of CMSS for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CMSS

We have audited the financial statements of CMSS for the year ended 31 March 2016, set out on pages 8 to 19. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
CMSS**

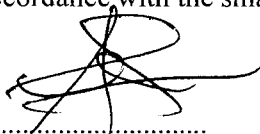
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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records or returns have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- certain disclosures of trustee's remuneration specified by law are not made; or

- the directors were not entitled to prepare the financial statements and the trustees' annual report in accordance with the small companies regime.



.....
Mr Gianni Pietro Amasanti FCCA (Senior Statutory Auditor)
For and on behalf of Sterling Grove Accountants Limited
Chartered Certified Accountants and Statutory Auditors

Hamilton House
25 High street
Rickmansworth
Hertfordshire
WD3 1ET

Date:..... 8/8/16

Sterling Grove Accountants Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CMSS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES) FOR THE YEAR ENDED 31 MARCH 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Donations and gifts	2	9,469	-	9,469	6,205
Investment income	3	25,986	-	25,986	25,503
Fundraising		-	6,804	6,804	7,102
Incoming resources from charitable activities	4	1,126,590	-	1,126,590	1,197,134
Total incoming resources		<u>1,162,045</u>	<u>6,804</u>	<u>1,168,849</u>	<u>1,235,944</u>
Resources expended					
Costs of generating funds					
Fundraising costs	5	-	743	743	647
Charitable activities	5	922,327	4,109	926,436	991,771
Governance costs	5	174,441	-	174,441	184,940
Total resources expended		<u>1,096,768</u>	<u>4,852</u>	<u>1,101,620</u>	<u>1,177,358</u>
Net income before other recognised gains and losses		65,277	1,952	67,229	58,586
Other recognised gains/losses					
Losses on investment assets		<u>(171)</u>	<u>-</u>	<u>(171)</u>	<u>(34)</u>
Net movements in funds		65,106	1,952	67,058	58,552
Reconciliation of funds					
Total funds brought forward		<u>1,983,702</u>	<u>39,679</u>	<u>2,023,381</u>	<u>1,964,829</u>
Total funds carried forward		<u><u>2,048,808</u></u>	<u><u>41,631</u></u>	<u><u>2,090,439</u></u>	<u><u>2,023,381</u></u>

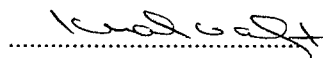
CMSS (REGISTRATION NUMBER: 1402217)

BALANCE SHEET AS AT 31 MARCH 2016

		2016		2015	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		50,472		62,323
Investments	11		304		475
			<u>50,776</u>		<u>62,798</u>
Current assets					
Stocks and work in progress		340		340	
Debtors	12	109,424		127,109	
Cash at bank and in hand		<u>1,998,359</u>		<u>2,018,958</u>	
		2,108,123		2,146,407	
Creditors: Amounts falling due within one year	13	<u>(68,460)</u>		<u>(185,824)</u>	
Net current assets			<u>2,039,663</u>		<u>1,960,583</u>
Net assets			<u>2,090,439</u>		<u>2,023,381</u>
The funds of the charity:					
Restricted funds			41,631		39,679
Unrestricted funds					
Revaluation reserve		304		475	
Unrestricted income funds (includes designated funds - see note 18 for details)		<u>2,048,504</u>		<u>1,983,227</u>	
Total unrestricted funds			<u>2,048,808</u>		<u>1,983,702</u>
Total charity funds			<u>2,090,439</u>		<u>2,023,381</u>

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 January 2015).

Approved by the Board on 28/03/16 and signed on its behalf by:



Mrs I Chalcraft
Trustee

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies**Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities adopting the FRSSE (SORP 2015)', effective January 2015, the Financial Reporting Standard for Smaller Entities (effective January 2015) 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.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Any movement between funds must be agreed by the Executive Committee.

Further details of each fund are disclosed in note 18.

Incoming resources

Voluntary income including donations, legacies 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.

Deferred income consists of funds received in advance of related expenditure which is to be incurred in a later period, or set aside to cover expenditure arising in a later period which was previously expected to be incurred in the period in which the funds were received.

Investment income is recognised on a receivable basis.

Fees from local authorities and fees received direct from clients relate to the provision of services provided by the Centre with respect to clients attending the Centre and other community based locations, and are recognised in the accounting period to which the fees relate on a receivable basis.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activities expenditure consists of costs incurred by the charity in running the Skills and Development Centre in Wiltshire Lane, Northwood Hills and other community based locations. 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 those costs associated with meeting the constitutional and statutory requirements of the charity, including audit fees and costs linked to the strategic management of the charity, and also including associated staff and depreciation costs.

Salary costs are allocated on a per capita basis between activities carried out by each staff member. Other costs are allocated directly.

The costs relating to rent, utilities, insurance, legal and professional fees, bank charges and repairs and maintenance have been apportioned between charitable activities expenses and governance of the charity to reflect the proportion of office space used by the governance related personnel as follows:

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

Charitable activities expenditure	95%
Governance of the charity	<u>5%</u>
	<u>100%</u>

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

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:

Motor vehicles	25% straight line basis
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Furniture, fixtures and equipment

Items under £250 are normally written off in the year of purchase.

Items of £250 or over are written off evenly over 4 to 6 years, except for computer equipment which is written off evenly over four years.

Building and centre

Expenditure is written off evenly over the remaining life of the lease. The centre bears the charge.

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

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

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

2 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations and legacies				
Legacies and bequests	5,000	-	5,000	-
Donations	1,469	-	1,469	6,205
	<u>6,469</u>	<u>-</u>	<u>6,469</u>	<u>6,205</u>
Grants				
Grants - other agencies	3,000	-	3,000	-
	<u>9,469</u>	<u>-</u>	<u>9,469</u>	<u>6,205</u>

3 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Dividends received	10	-	10	-
Interest received	25,976	-	25,976	25,503
	<u>25,986</u>	<u>-</u>	<u>25,986</u>	<u>25,503</u>

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Operation of community based services				
Subscriptions	291	-	291	-
Outreach fees	1,032	-	1,032	1,744
Local authorities	1,125,267	-	1,125,267	1,195,390
	<u>1,126,590</u>	<u>-</u>	<u>1,126,590</u>	<u>1,197,134</u>

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

5 Total resources expended

	Fundraising	Operation of community based services	Governance	Total
	£	£	£	£
Direct costs				
Fundraising costs	743	-	-	743
Employment costs	-	581,953	120,668	702,621
Establishment costs	-	108,270	5,698	113,968
Repairs and maintenance	-	44,913	-	44,913
Conductive education costs	-	43,333	-	43,333
Printing, posting and stationery	-	-	35,193	35,193
Client's training	-	17,105	-	17,105
Horticultural expenditure	-	3,958	-	3,958
Sundry and other costs	-	483	-	483
Cleaning	-	8,408	-	8,408
Donations	-	-	50	50
Motor expenses	-	77,653	-	77,653
Client fares, expenses and meals	-	11,094	-	11,094
Advertising and publicity	-	1,163	-	1,163
Social fund costs	-	2,581	-	2,581
Accountancy fees	-	-	4,643	4,643
Auditors' remuneration	-	-	5,600	5,600
Legal, professional and consultancy costs	-	2,985	1,486	4,471
Bank charges	-	1,242	63	1,305
Depreciation	-	21,295	1,040	22,335
	<u>743</u>	<u>926,436</u>	<u>174,441</u>	<u>1,101,620</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net income

Net income is stated after charging:

	2016	2015
	£	£
Auditors' remuneration - audit services	5,600	5,600
Depreciation of tangible fixed assets	<u>22,335</u>	<u>20,421</u>

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

8 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2016 No.	2015 No.
Charitable activities	30	33
Governance	4	5
	<u>34</u>	<u>38</u>

The aggregate payroll costs of these persons were as follows:

	2016 £	2015 £
Wages and salaries	619,966	687,034
Social security	49,276	54,142
Other pension costs	22,901	14,371
	<u>692,143</u>	<u>755,547</u>

Senior employees

During the year, defined contribution pension contributions on behalf of these staff amounted to £nil (2015 - £nil).

9 Taxation

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

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

10 Tangible fixed assets

	Building and centre £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or Valuation				
As at 1 April 2015	270,138	238,592	205,827	714,557
Additions	-	-	10,484	10,484
Disposals	-	-	(5,183)	(5,183)
As at 31 March 2016	<u>270,138</u>	<u>238,592</u>	<u>211,128</u>	<u>719,858</u>
Depreciation				
As at 1 April 2015	261,607	212,724	177,903	652,234
Eliminated on disposals	-	-	(5,183)	(5,183)
Charge for the year	2,105	9,790	10,440	22,335
As at 31 March 2016	<u>263,712</u>	<u>222,514</u>	<u>183,160</u>	<u>669,386</u>
Net book value				
As at 31 March 2016	<u>6,426</u>	<u>16,078</u>	<u>27,968</u>	<u>50,472</u>
As at 31 March 2015	<u>8,531</u>	<u>25,868</u>	<u>27,924</u>	<u>62,323</u>

The trustees are unable to assign a lease on the land on which the leasehold buildings reside and are unable to underlet the property in accordance with the lease for any trade or business purpose other than as a training centre for disabled persons and in any event not without the consent of the landlord. Given these restrictions and the fact that the lease expires in September 2019, the trustees consider that there is unlikely to be a suitable market to dispose of the society's leasehold interest and that disclosure of a market value of the leasehold buildings is therefore inappropriate.

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

11 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2015 and 31 March 2016	<u>475</u>
Market value	
Charge for the year	<u>171</u>
Net book value	
As at 31 March 2016	<u>304</u>
As at 31 March 2015	<u>475</u>

All investment assets were held in the UK.

Listed investments

Investments having a net book value of £304 (2015 - £475) are listed on a recognised stock exchange and had a market value of £304 at the end of the year (2015 - £475).

12 Debtors

	2016 £	2015 £
Trade debtors	34,472	40,770
Other debtors	-	121
Prepayments and accrued income	<u>74,952</u>	<u>86,218</u>
	<u>109,424</u>	<u>127,109</u>

13 Creditors: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	32,628	26,176
Taxation and social security	16,018	13,079
Accruals and deferred income	<u>19,814</u>	<u>146,569</u>
	<u>68,460</u>	<u>185,824</u>

14 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 £5 towards the assets of the charity in the event of liquidation.

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

15 Operating lease commitments

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

Operating leases which expire:

	Land and Buildings	
	2016	2015
	£	£
Within one year	-	5,200
Within two and five years	73,000	73,000
	<u>73,000</u>	<u>78,200</u>

16 Pension scheme**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £22,901 (2015 - £14,371).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

17 Related parties**Controlling entity**

There is no ultimate controller due to the management of the charity being shared by the Executive Committee.

18 Analysis of funds

	At 1 April 2015	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2016
	£	£	£	£	£
Designated Funds					
Motor vehicle replacement fund	155,440	-	-	-	155,440
Capital expenditure fund	66,832	-	-	-	66,832
Building development and maintenance fund	100,000	-	-	-	100,000
Building acquisition fund	900,000	-	-	-	900,000
Equipment replacement fund	40,000	-	-	-	40,000
Pension fund	60,000	-	-	-	60,000
	<u>1,322,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,322,272</u>
General Funds					
Unrestricted fund	661,430	1,162,045	(1,096,768)	(171)	726,536
Restricted Funds					
Social fund	7,050	6,804	(3,324)	-	10,530
Sensory Room Fund	2,629	-	(1,528)	-	1,101
Memorial fund	30,000	-	-	-	30,000
	<u>39,679</u>	<u>6,804</u>	<u>(4,852)</u>	<u>-</u>	<u>41,631</u>
	<u>2,023,381</u>	<u>1,168,849</u>	<u>(1,101,620)</u>	<u>(171)</u>	<u>2,090,439</u>

CMSS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

..... continued

Restricted funds

Social Fund

The social fund has been established to allow clients of the centre the opportunity to go on holidays and to enjoy other social activities.

Sensory Room Fund

The sensory room fund was established from specific donations towards the costs of providing a sensory room within the centre for the clients' enjoyment and benefit.

Memorial Fund

The memorial fund was established from specific donations towards the costs of a lasting memorial at the centre for two former clients.

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Tangible assets	46,010	4,462	50,472	62,323
Investments	304	-	304	475
Current assets	2,066,106	42,017	2,108,123	2,146,407
Creditors: Amounts falling due within one year	(63,612)	(4,848)	(68,460)	(185,824)
Net assets	<u>2,048,808</u>	<u>41,631</u>	<u>2,090,439</u>	<u>2,023,381</u>

CMSS

YEAR ENDED 31 MARCH 2016

GENERAL INCOME AND EXPENDITURE ACCOUNT

	2016	2015
	£	£
APPEAL INCOME		
Subscriptions	291	-
	<u>291</u>	<u>-</u>
INVESTMENT INCOME (GROSS)		
Bank deposit income	11	357
Building society interest	25,178	22,944
Dividends received	10	-
	<u>25,199</u>	<u>23,301</u>
TOTAL INCOME	<u>25,490</u>	<u>23,301</u>
ADMINISTRATIVE EXPENSES		
Legal and professional fees	-	(3,586)
Bank charges	(42)	(28)
	<u>(42)</u>	<u>(3,614)</u>
CENTRAL FUNDING		
Building / maintenance work	(44,913)	(53,750)
Operational surplus	86,694	92,649
Surplus of running centre	<u>41,781</u>	<u>38,899</u>
CENTRAL FUNDING LESS EXPENSES	<u>41,739</u>	<u>35,285</u>
SURPLUS ON GENERAL ACCOUNT	<u>67,229</u>	<u>58,586</u>
RECONCILIATION OF GENERAL INCOME AND EXPENDITURE ACCOUNT TO STATEMENT OF FINANCIAL ACTIVITIES		
Surplus on general account as above	67,229	58,586
(Surplus)/deficit in restricted funds carried forward	990	12,968
(Loss)/gains on investment assets	(171)	(34)
Net movement in unrestricted funds in Statement of Financial Activities	<u>66,068</u>	<u>71,520</u>

CMSS

YEAR ENDED 31 MARCH 2016

*..... continued***SKILLS DEVELOPMENT CENTRE INCOME AND EXPENDITURE ACCOUNT**

	2016	2015
	£	£
FEE INCOME		
Local authorities	1,125,266	1,195,390
Donations	9,469	6,205
Outreach fees	1,032	1,744
Other income	-	-
Interest received	787	2,203
	<u>1,136,554</u>	<u>1,205,541</u>
EXPENDITURE		
Staff salaries	621,851	687,034
Company's National Insurance Contributions	47,391	54,142
Cost of meals	11,094	11,975
Motor vehicle expenses	77,653	81,878
Staff travel expenses	5,597	6,797
Light, heat and power	15,280	16,292
Water and insurance	15,883	13,839
Rent	82,806	63,986
Laundry and cleaning	8,408	9,876
Repairs, renewals and maintenance	44,913	53,750
Horticultural expenditure	3,957	2,570
Postage, telephone and stationery	35,192	33,034
Staff advertising	-	1,769
Staff courses and training	4,882	7,198
Clients' training	17,105	17,192
Staff pensions	22,901	14,371
Donations	50	50
Sundry expenses	483	973
Audit and accountancy fee	10,242	11,325
Legal and professional and consultancy	4,471	4,803
Advertising and publicity	1,163	137
Bank charges and interest	1,263	1,242
Conductive education costs	43,334	34,019
Loss on disposal of fixed assets	-	-
	<u>1,075,919</u>	<u>1,133,253</u>
RESTRICTED INCOME AND EXPENDITURE		
Restricted fund income	(6,804)	(7,102)
Restricted fund costs	3,323	20,070
	<u>1,072,438</u>	<u>1,146,221</u>
Surplus before depreciation	<u>64,116</u>	<u>59,321</u>

CMSS

YEAR ENDED 31 MARCH 2016

..... continued

	2016	2015
	£	£
Surplus before depreciation	64,116	59,321
DEPRECIATION		
Fixtures, fittings and equipment	9,257	6,795
Motor vehicles	9,790	11,409
Building and centre	3,288	2,217
	<u>22,335</u>	<u>20,422</u>
(DEFICIT)/SURPLUS ON RUNNING CENTRE carried to		
GENERAL INCOME AND EXPENDITURE ACCOUNT	<u>41,781</u>	<u>38,899</u>