

**Skipton and Craven Action for Disability
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2016**

NICHOLAS P C STEAD BSC FCA CTA

Chartered Accountant
Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

Skipton and Craven Action for Disability

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2016

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Notes to the financial statements	13

Skipton and Craven Action for Disability
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2016

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2016.

Reference and administrative details

Registered charity name	Skipton and Craven Action for Disability
Charity registration number	1092511
Company registration number	4210523
Principal office and registered office	46-48 Newmarket Street Skipton North Yorkshire BD23 2JB

The trustees

Nora Oldfield	
Elizabeth Watson	
Grace Summersgill	
Robin Kewley	
Andrew Bundock	
Robert Heseltine	
Ian Ludlam-Brown	
Wendy Witton	(Appointed 30 April 2016)
Terry Jamieson	(Retired 31 January 2016)

Company secretary	Roy G Aldread
--------------------------	---------------

Accountants	Nicholas P C Stead BSc FCA CTA Chartered Accountant Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA
--------------------	--

Structure, governance and management

The Management Board hold regular management meetings to discuss the Charity's business operations, but it delegates the responsibility of the day-to-day matters to its Chief Executive Officer. This is subject to regular review.

Objectives and activities

The Charity is constituted as a company limited by guarantee, and is, therefore, governed by the Memorandum and Articles of Association.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Objectives and activities *(continued)*

The Charity's main objective and its principal activity continues to be that of providing for the welfare of people with disabilities who live within, and adjacent to the large and sparsely populated district of Craven and to assist their integration into society.

The charity plays a major role in the integration and co-ordination of community and public transport in North Yorkshire. Its aim is to remove the barriers to services for people with disabilities presented by the shortage of suitable transport services and non-car ownership, reduce social exclusion arising from rural isolation and limited mobility, and provide reliable, high quality, sustainable disability transport solutions.

In following this objective and its activities the trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

Transport

The Charity's main core activity is to provide specialised (wheelchair accessible) transportation to members with disabilities who experience difficulty in using, or are unable to use, the limited public transport service. There are currently four types of transport services provided :- "Dial-a-Ride", organised day trips, activity groups and special school contracts.

1. Dial-A-Ride journeys are for example to doctors and hospital appointments, care homes, nursing homes, dentists, chiropodists, cashpoints, supermarkets, hairdressers, town centre shopping or just to visit friends and family.
2. Organised day trips to places such as Morecambe, Blackpool, Southport, Bridlington, Whitby, Lake District, museums, stately homes, parks and gardens, shopping malls, pub lunches etc.
3. Activity groups are run every week for swimming, indoor bowls, photography and social group (Age Concern).
4. School contracts are operated on behalf of North Yorkshire County Council delivering children with disabilities to special schools in and around the area.
5. Volunteer Car Scheme "Freedom Wheels" providing a volunteer car service to people living in isolated and difficult to access areas.

Charity Shops

SCAD currently operates 4 charity shops based in Skipton, Settle, Cross Hills, and Keighley. The policy of the charity is to sell only "donated items". The local community provides all the items. The shops provide a central point for the local community and are very popular. Each shop has an employed manager and assistant and the rest of the staff is made up of approximately 40 volunteers throughout.

Canal Boat

The charity owns and operates a wide beam canal boat, "SCAD's Endeavour" based in Skipton providing daily trips throughout the year for small groups of people with disabilities. Care homes, nursing homes, hospices and many other charitable institutions mainly book this. The vessel is fully equipped for disability access and is manned entirely by volunteers with a different skipper and crew every day of the week Monday - Friday. Some 35 volunteers are registered with us to crew the boat throughout the year.

Wheelchair Hire

A wheelchair hire facility is provided from the office on Newmarket Street and is very popular. Local doctors' surgeries, hospitals, Citizens Advice Bureau, Social Services etc recommend us to people who require a wheelchair for a limited period of time. SCAD is the only voluntary organisation in the area providing this service.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Objectives and activities *(continued)*

Revenue from all the above activities finances the transport operation enabling the charity to provide a subsidised transport service to the disabled in the community of Craven.

Achievements and performance

Transport

Dial-A-Ride: - A small drop in users occurred after the introduction of a 10% increase in January 2016. Demand did pick up however resulting in an overall increase in income against the previous year. Both employed and volunteer drivers continue to do an excellent job.

Organised Day Trips: - Still very popular despite the 10% increase. Some trips now have a lesser number of people going on them mainly due to loss of interest in certain venues but the more popular venues continue to be over subscribed. We are constantly striving to find new venues within a day's drive from Skipton.

Activity groups: - Photography, swimming, indoor bowls, and social group. All activities have continued weekly throughout the year and continue to be popular.

Special school contracts: - A new school contract was awarded to us in April 2016 and the contract runs through to 2020. We now have two school contracts running. Overall income for the above services was up on the previous by 4.5%.

New Membership

The charity is actively promoting for new membership around the area and it continues to increase.

Canal Boat: "SCAD's Endeavour"

A total of 115 trips took place in 2016, carrying around 1200 people. Groups come every year to enjoy a trip on the canal, mainly from care homes, nursing homes, hospices and many other charitable institutions. The all volunteer crews do an excellent job.

Wheelchair Hire

This essential service has continued to provide for the local community and visitors to Skipton. Mainly used by people needing a wheelchair for a short period of time i.e. recovering from an illness or accident. Local hospitals and doctors' surgeries regularly recommend us for this service. Several wheelchairs had been donated to us during the period.

Performance

The charity's performance has increased over the year along with the achievement of being awarded a variety of donations and grants. As reported in last year's report, the charity was successful in obtaining a grant for a new Mercedes Sprinter Minibus (value £58,802) from the Department of Transport Community Minibus Fund. The funding was received at the beginning of the year and the minibus was acquired in July 2016.

The Charity's overall performance was encouraging resulting in a considerable increase in net profit.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Achievements and performance *(continued)*

Charity Shops

The charity shops trading began to recover after the disappointing results of 2015. At the end of 2016 they showed a marked increase in trading. Many changes were made to the shops including the appearance and layouts in an effort to encourage more footfall.

Total shops net trading results were up 30% on the previous year.

Reuse/Recycling

This includes textiles, leather goods, failed (PAT) tested electrical items, books, household items, etc. A recycling company collects from our shops on a weekly basis and pays us an amount per kilo. North Yorkshire County Council's reuse/recycling credit scheme then pays us a 'top up'.

Recycling prices for textiles in 2016 rose slightly to 35p per kilo but overall income was down by 8%.

Gift Aid

During 2016 new membership and donor management software was introduced. In addition to streamlining the management of donors and gift aid itself, the software allows for additional Gift Aid claims on small donations and membership subscriptions. In some cases we have been able to make historic claims (back to 2014) and this has boosted the gift aid income this year. In total, and including a big push on gift aid sales, revenue was up by 56%.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Achievements and performance *(continued)*

Grants/Funding Received

The following funds were received throughout 2016 and are reflected under "Restricted Income Funds" note 22.

DFT Community Minibus Fund	(New Mercedes Sprinter)	£58,802
Big Lottery Fund 5 Year Project(4th year)	(Revenue/Activity Groups)	£21,086
NYCC Stronger Communities	(Revenue/Consultancy)	£5,885
NYCC Minibus Dial-a-Ride Funding	(Revenue/Consultancy)	£4,500
NYCC Freedom Wheels	(Volunteer Car Scheme Revenue /Running Costs)	£8,500
George Martin Trust	(Revenue/Boat Maintenance)	£1,500
Rank Foundation	(Revenue/Boat Maintenance)	£500
Settle Rotary	(Revenue/Boat Maintenance)	£900
Fenton Trust	(Revenue/Boat Maintenance)	£2,500
Duke of Devonshire	(Revenue/Activity Groups)	£2,500
St James' Place Foundation	(Revenue Boat Maintenance)	£1,000
Skipton Rotary	(Revenue/Boat Maintenance)	£1,000
Total		£108,673

Financial Donations

Donations from the local community and fundraising amounted to £6,506. No bequests were received.

Financial review

Future Funding

Applications are ongoing for revenue funding to assist the running of transport services and working capital to enable the charity to rebuild its reserves. Charity fundraising events will continue as usual.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Financial review *(continued)*

Trading

The charity is an independent non-profit making organisation. It relies heavily on all income raised through its trading and the generosity of the local community to assist with the day to day running of its essential transport services. The object is to ensure that all the costs are covered over the financial period. Any surplus is carried forward for security, stability and future growth.

Plans for future periods

Strategic Opportunities

Further funding has been obtained from the NYCC Stronger Communities Scheme and NYCC Passenger Transport to help the charity establish a good base hub for providing an efficient and reliable service to the community of Craven. The charity's current Strategic Plan (copies available at the office) covers the next 4 years (2017 - 2020).

Transport

SCAD's transport services will become better known and more widely used. We will continue to increase usage in the main urban areas of Skipton.

Freedom Wheels (Volunteer Car Scheme)

Introduced in October 2016 and part funded by NYCC. This is an organised form of lift giving, which uses a pool of volunteer drivers to take people door to door on pre-arranged journeys such as doctors' appointments, hospitals, dentists etc. The drivers use their own cars and their expenses are reimbursed on a mileage basis. Leaflets and promotional material have been distributed out into the region. The volunteer car scheme will concentrate on the more isolated areas of Craven.

The charity will try to build on its strengths and expand to respond to the needs of all Craven's communities.

Canal Boat

Some £7,400 has been received from a variety of funders to help with the repaint of the vessel; along with necessary repairs, maintenance and replacement of the internal wheelchair lift over the winter period of 2016/17.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

Plans for future periods *(continued)*

Charity Shops

Trading with the shops provides the main source of income for the charity. This enables the charity to continue providing for the welfare of those with disabilities living in and around Craven. Thanks to the support of the local communities the shops continue to get plenty of donations and their existence serves as a central point for those "in need" living in the area.

The charity will continue to assess the sales achieved through donation of goods to ensure that the maximum possible revenue is achieved, and will consider strategic investment into the shops to ensure that this takes place. In addition, further work will take place in ensuring that as many as possible of the donations are also gift aided, which allows us to claim a further 20% on every £1 of sales.

Recruitment continues on a regular basis and most of the shops have a list of willing volunteers. The sorting of goods for sale/recycling is a particular requirement of the volunteers and the charity is very grateful for their assistance with this.

Some decorating will take place at three of the shops over the next few months.

Wheelchair Hire

Leaflets will continue to be distributed to places such as the town library, Town Hall, railway station, Citizens Advice Bureau, Tourist Information Centre, doctors, hospitals etc, to ensure everyone is aware of our service. All wheelchairs are regularly maintained.

Websites

The new Freedom Wheels website is now up and running. We have also commissioned a new SCAD website which will bring together all the strands of SCAD's work. This site is currently under construction.

Statement by the Management Board

Risk Management Process:

The Director/Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks (Charities Accounts & Reports Regulations 2008).

The Management Board, which comprises all Directors/Trustees and the C.E.O./Company Secretary would like to express their grateful thanks to all the staff and volunteers who do such an excellent job for the charity and give unstintingly of their time. We would not be able to provide the service to our members without your help. Thank you.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2016

The trustees' annual report was approved on 27 March 2017 and signed by order of the board of trustees by:

Roy G Aldread
Charity Secretary

Skipton and Craven Action for Disability

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Skipton & Craven Action for Disability

Year ended 31 December 2016

I report on the financial statements for the year ended 31 December 2016, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Skipton & Craven Action for Disability *(continued)*

Year ended 31 December 2016

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 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

NICHOLAS P C STEAD BSc FCA CTA
Chartered Accountant

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

Skipton and Craven Action for Disability

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 December 2016

			2016		2015
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,992	108,673	120,665	47,886
Charitable activities	6	68,343	—	68,343	64,135
Other trading activities	7	244,034	—	244,034	228,937
Investment income	8	99	—	99	11
Other income	9	—	—	—	352
Total income		<u>324,468</u>	<u>108,673</u>	<u>433,141</u>	<u>341,321</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	(151,898)	(194)	(152,092)	(152,552)
Expenditure on charitable activities	11,12	(184,621)	(62,819)	(247,440)	(242,871)
Other expenditure	14	—	—	—	840
Total expenditure		<u>(336,519)</u>	<u>(63,013)</u>	<u>(399,532)</u>	<u>(394,583)</u>
Net income/(expenditure) and net movement in funds		<u>(12,052)</u>	<u>45,660</u>	<u>33,609</u>	<u>(53,262)</u>
Reconciliation of funds					
Total funds brought forward		27,948	33,754	61,702	114,964
Total funds carried forward		<u>15,896</u>	<u>79,414</u>	<u>95,310</u>	<u>61,702</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 24 form part of these financial statements.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Statement of Financial Position

31 December 2016

		2016		2015
		£	£	£
Fixed assets				
Tangible fixed assets	19		97,900	66,308
Current assets				
Debtors	20	15,126		10,651
Cash at bank and in hand		19,919		23,248
		35,045		33,899
Creditors: amounts falling due within one year	21	37,635		38,505
Net current liabilities			2,590	4,606
Total assets less current liabilities			95,310	61,702
Net assets			95,310	61,702
Funds of the charity				
Restricted funds			79,414	33,754
Unrestricted funds			15,896	27,948
Total unrestricted funds			15,896	27,948
Total charity funds	22		95,310	61,702

For the year ending 31 December 2016 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2017, and are signed on behalf of the board by:

Nora Oldfield
Charity Trustee

The notes on pages 13 to 24 form part of these financial statements.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2016

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 46-48 Newmarket Street, Skipton, North Yorkshire, BD23 2JB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 24.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short Leasehold	-	over 6 years (the length of the lease)
Improvements		
Motor Vehicles	-	25% reducing balance
Fixtures, Fittings & Equipment	-	25% reducing balance
Boat	-	4% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

4. Limited by guarantee

The Company is limited by guarantee in that every member of the charity undertakes to contribute such amounts as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	9,007	—	9,007
Legacies			
Bequests	—	—	—
Grants			
Grants	—	108,673	108,673
Subscriptions			
Subscriptions	2,985	—	2,985
	<u>11,992</u>	<u>108,673</u>	<u>120,665</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Donations			
Donations	8,483	4,825	13,308
Legacies			
Bequests	5,000	—	5,000
Grants			
Grants	—	26,434	26,434
Subscriptions			
Subscriptions	3,144	—	3,144
	<u>16,627</u>	<u>31,259</u>	<u>47,886</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Transport income	45,331	45,331	39,200	39,200
Wheelchair hire	1,582	1,582	1,781	1,781
Boat income	17,617	17,617	18,692	18,692
Fuel rebate	3,813	3,813	4,462	4,462
	<u>68,343</u>	<u>68,343</u>	<u>64,135</u>	<u>64,135</u>

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

7. Other trading activities

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Skipton - shop income	93,436	93,436	82,160	82,160
Keighley - shop income	41,955	41,955	36,846	36,846
Settle - shop income	35,496	35,496	30,942	30,942
Cross Hills - shop income	52,441	52,441	56,674	56,674
Sale of rags	16,004	16,004	17,383	17,383
NYCC recycling income	2,393	2,393	3,208	3,208
Other fundraising	2,309	2,309	1,724	1,724
	<u>244,034</u>	<u>244,034</u>	<u>228,937</u>	<u>228,937</u>

8. Investment income

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Income receivable from cash deposits	99	99	11	11
	<u>99</u>	<u>99</u>	<u>11</u>	<u>11</u>

9. Other income

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Christmas party	—	—	352	352
	<u>—</u>	<u>—</u>	<u>352</u>	<u>352</u>

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

10. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Skipton shop costs - wages and salaries	29,892	—	29,892	28,588	—	28,588
Skipton shop costs - employer's NIC	1,018	—	1,018	1,424	—	1,424
Skipton shop costs - rent	7,000	—	7,000	7,000	—	7,000
Skipton shop costs - rates & water	703	—	703	156	—	156
Skipton shop costs - light & heat	2,016	—	2,016	2,915	—	2,915
Skipton shop costs - repairs & equipment	2,302	—	2,302	1,387	—	1,387
Skipton shop costs - insurance	647	—	647	978	—	978
Skipton shop costs - waste disposal	743	—	743	1,005	—	1,005
Skipton shop costs - volunteer expenses	227	—	227	—	—	—
Skipton shop costs - uniforms	17	—	17	97	—	97
Keighley shop costs - wages	20,531	—	20,531	21,902	—	21,902
Keighley shop costs - employer's NIC	598	—	598	535	—	535
Keighley shop costs - rent	7,015	—	7,015	7,308	—	7,308
Keighley shop costs - rates	472	—	472	156	—	156
Keighley shop costs - light & heat	2,145	—	2,145	1,976	—	1,976
Keighley shop costs - repairs & equipment	1,448	—	1,448	1,431	—	1,431
Keighley shop costs - insurance	300	—	300	300	—	300
Keighley shop costs - waste disposal	444	—	444	259	—	259
Keighley shop costs - telephone	186	—	186	116	—	116
Keighley shop costs - depreciation - shop fixtures & fittings	126	—	126	92	—	92
Keighley shop costs - volunteer expenses	801	—	801	326	—	326
Keighley shop costs - uniforms	—	—	—	8	—	8
Settle shop costs - wages	20,138	—	20,138	22,292	—	22,292
Settle shop costs - employer's NIC	466	—	466	485	—	485
Settle shop costs - rent	11,750	—	11,750	11,750	—	11,750
Settle shop costs - rates & water	637	—	637	—	—	—
Settle shop costs - light & heat	347	—	347	637	—	637
Settle shop costs - repairs & equipment	1,258	—	1,258	1,038	—	1,038
Settle shop costs - waste disposal	348	—	348	324	—	324
Settle shop costs - telephone	186	—	186	146	—	146
Settle shop costs - management charges	745	—	745	745	—	745
Settle shop costs - depreciation - shop fixtures & fittings	48	64	112	55	86	140
Settle shop costs - uniforms	17	—	17	9	—	9
Cross Hills shop costs - wages	19,424	—	19,424	19,569	—	19,569
Cross Hills shop costs - employer's NIC	363	—	363	411	—	411
Cross Hills shop costs - rent	10,500	—	10,500	10,500	—	10,500
Cross Hills shop costs - rates & water	3,088	—	3,088	2,516	—	2,516
Cross Hills shop costs - light & heat	684	—	684	958	—	958
Cross Hills shop costs - repairs & maintenance	1,697	—	1,697	1,703	—	1,703
Cross Hills shop costs - insurance	330	—	330	321	—	321
Cross Hills shop costs - waste disposal	982	—	982	673	—	673
Cross Hills shop costs - telephone	186	—	186	116	—	116
Cross Hills shop costs - depreciation	73	130	203	87	173	260
	<u>151,898</u>	<u>194</u>	<u>152,092</u>	<u>152,294</u>	<u>259</u>	<u>152,552</u>

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Transport costs	100,758	47,857	148,615
Boat costs	5,257	7,400	12,657
Support costs	78,606	7,562	86,168
	<u>184,621</u>	<u>62,819</u>	<u>247,440</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Transport costs	90,254	39,281	129,535
Boat costs	10,332	3,500	13,832
Support costs	96,001	3,503	99,504
	<u>196,587</u>	<u>46,284</u>	<u>242,871</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2016 £	Total fund 2015 £
Transport costs	148,615	—	148,615	129,535
Boat costs	12,657	—	12,657	13,832
Governance costs	—	86,168	86,168	99,504
	<u>161,272</u>	<u>86,168</u>	<u>247,440</u>	<u>242,871</u>

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

13. Analysis of support costs

	Support costs - shops £	Support costs - vehicles £	Support costs - boat £	Support costs - governance £	Total 2016 £	Total 2015 £
Staff costs	92,428	89,021	–	50,367	231,816	238,897
Premises	56,858	–	–	10,223	67,081	64,378
Communications and IT	558	1,463	90	3,715	5,826	5,053
General office	440	24,379	1,450	1,526	27,795	16,781
Human resources	–	–	–	4,595	4,595	10,184
Finance costs	–	–	–	2,333	2,333	2,681
Governance costs	–	–	–	3,514	3,514	3,253
Management charges	745	–	–	–	745	745
Volunteer expenses	1,028	1,643	1,605	–	4,276	2,666
Staff expenses	–	–	–	997	997	428
Uniforms	34	22	645	–	701	120
Vehicle running expenses	–	32,087	8,867	–	40,954	42,688
Vehicle lease	–	–	–	–	–	97
General expenses	–	–	–	6,630	6,630	5,363
Swimming costs & photo group expenses	–	–	–	1,390	1,390	1,220
Subscriptions	–	–	–	880	880	871
	<u>152,091</u>	<u>148,615</u>	<u>12,657</u>	<u>86,170</u>	<u>399,533</u>	<u>395,425</u>

14. Other expenditure

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
(Profit)/Loss on disposal of tangible fixed assets for charity's own use	<u>–</u>	<u>–</u>	<u>(840)</u>	<u>(840)</u>

15. Net income/(expenditure)

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

	2016 £	2015 £
Depreciation of tangible fixed assets	27,796	16,780
Gains on disposal of tangible fixed assets	<u>–</u>	<u>(840)</u>

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

16. Independent examination fees

	2016	2015
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,790</u>	<u>3,820</u>

17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2016	2015
	£	£
Wages and salaries	222,459	227,727
Social security costs	9,358	11,172
	<u>231,817</u>	<u>238,899</u>

The average head count of employees during the year was 13 (2015: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2016	2015
	No.	No.
Number of transport staff	4	3
Number of administration staff	2	2
Number of Skipton shop staff	2	1
Number of Keighley shop staff	2	2
Number of Settle shop staff	1	1
Number of Cross Hill shop staff	1	1
	<u>12</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2015: Nil).

18. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

19. Tangible fixed assets

	Short leasehold improvements £	Motor vehicles £	Equipment £	Boat £	Total £
Cost					
At 1 January 2016	8,049	157,729	50,706	64,472	280,956
Additions	–	58,857	531	–	59,388
At 31 December 2016	8,049	216,586	51,237	64,472	340,344
Depreciation					
At 1 January 2016	8,049	119,071	43,371	44,157	214,648
Charge for the year	–	24,379	1,967	1,450	27,796
At 31 December 2016	8,049	143,450	45,338	45,607	242,444
Carrying amount					
At 31 December 2016	–	73,136	5,899	18,865	97,900
At 31 December 2015	–	38,658	7,335	20,315	66,308

20. Debtors

	2016 £	2015 £
Trade debtors	2,486	2,385
Prepayments and accrued income	9,501	5,241
Other debtors	3,139	3,025
	15,126	10,651

21. Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	21,486	11,530
Accruals and deferred income	9,384	9,883
Social security and other taxes	3,015	3,342
Other creditors	3,750	13,750
	37,635	38,505

Other creditors relates to a deferred payment arising from the termination of the lease of the Ilkley shop.

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 2016	Income	Expenditure	At 31 December 2016
	£	£	£	£
General funds	27,948	324,468	(336,520)	15,896

Restricted funds

	At 1 January 2016	Income	Expenditure	At 31 December 2016
	£	£	£	£
Settle shop	259	–	(64)	195
Minibus	3,359	–	(839)	2,520
Cross Hills shop	519	–	(130)	389
Minibus	8,603	–	(2,151)	6,452
NYCC Community Transport Grant	2,531	–	(633)	1,898
Big Lottery – minibus	15,736	–	(3,934)	11,802
NYCC Consultancy support	2,747	–	(2,747)	–
Big Lottery – minibus revenue	–	21,086	(21,086)	–
DFT Community Minibus Fund	–	58,802	(14,714)	44,088
NYCC Stronger Communities	–	5,885	(766)	5,119
NYCC Minibus Dial-a-Ride funding	–	4,500	(4,500)	–
NYCC Freedom Wheels	–	8,500	(2,660)	5,840
George Martin Trust	–	1,500	(1,500)	–
Rank Foundation	–	500	(500)	–
Settle Rotary	–	900	(900)	–
Fenton Trust	–	2,500	(2,500)	–
Duke of Devonshire Trust	–	2,500	(1,389)	1,111
St James' Place Foundation	–	1,000	(1,000)	–
Skipton Rotary	–	1,000	(1,000)	–
	33,754	108,673	(63,013)	79,414

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Tangible fixed assets	30,556	67,344	97,900
Current assets	(14,660)	12,070	(2,590)
Net assets	15,896	79,414	95,310

Skipton and Craven Action for Disability

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

24. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.