

REGISTERED COMPANY NUMBER: 04210523 (England and Wales)
REGISTERED CHARITY NUMBER: 1092511

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for
Skipton and Craven Action for Disability**

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Skipton and Craven Action for Disability

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for the Year Ended 31 December 2018**

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Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is constituted as a company limited by guarantee, and is, therefore, governed by the Memorandum and Articles of Association. The Charity's main objective and its principal activity continues to be that of providing for the welfare of people with reduced mobility 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 community transport in Craven. 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 transportation which is wheelchair accessible to members with disabilities who experience difficulty in using, or are unable to use, the limited public transport service. There are four types of transport services provided: -

1. Dial-A-Ride journeys to allow individuals to visit doctors, meet hospital appointments, access to 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 that are run weekly for swimming, indoor bowls, and general social groups.
4. School contracts which are operated on behalf of North Yorkshire County Council delivering children with disabilities to 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 3 charity shops based in Skipton, Settle and Cross Hills. The policy of the charity is to sell only "donated items" which are provided by the local community. 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.

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 normally runs Monday to Friday each week during April through to the end of October and with some trips for Christmas. It is manned entirely by volunteers with a different skipper and crew every day of the week. 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 the Settle shop 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. This service has been overhauled during 2018 to raise the standard of wheelchair maintenance. The facility will be expanded to the Crosshills shop in due course.

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.

ACHIEVEMENT AND PERFORMANCE

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

ACHIEVEMENT AND PERFORMANCE

The charity has produced a Social Impact Report for 2018 which details key aspects of its day to day performance and the impact which it has on the lives of beneficiaries and their families and friends.

Transport

Dial-A-Ride: - Demand for the service has held steadily through 2018 and plans were made through 2018 for an expansion of the service, in particular through offering shopping buses to members on a more regular basis. Both employed and volunteer drivers continue to do an excellent job.

Organised Day Trips: - Day trips continue to be very popular. During 2018 trips were scheduled for days throughout the week rather than limited to Tuesday and Thursday. New venues were added after consultation with members and others. These have been well subscribed to, as have the "old favourites". The volunteer passenger assistants have been an invaluable help on these trips.

Activity groups: - All activities have continued weekly throughout the year and continue to be popular. The swimming activity has been revamped following the end of the grant funding and is even more popular than previously. There is still some capacity in the pool and we will continue to promote this more widely. The Indoor Bowls activity will be reviewed in the same way during 2019.

Special school contracts: - We continued to run two school contracts throughout 2018 (both of which had further students added to the contracts during the year) and are identifying whether we have capacity for further contracts in future.

Changes to the group charges are seeing an uplift in income, and these changes will continue into 2019. A restructure of charges for transport is on-going, to bring charges into line with other community transport operators and to provide a sounder base for this income stream in future.

New Membership

The charity actively promotes new membership around the area: primarily via agencies such as Age UK and it continues to increase at the rate of 2-3 members per week throughout the year, although overall it holds at around 275-300 individuals.

Canal Boat: "SCAD's Endeavour"

A total of 116 trips took place in 2018, carrying around 1400 people. Three trips had to be cancelled due to adverse weather conditions, early in the season. Groups come every year to enjoy a trip on the canal, mainly from care homes, nursing homes, hospices, supported living homes and many other charitable institutions. There are a growing number of private family bookings, often for birthdays (and a wedding) where one of the participants is disabled. The all-volunteer crews do an excellent job and was are fortunate to have NCBA qualified trainers within the crew.

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. The wheelchair hire was down slightly during 2018 - one of the reasons being the increasing requests for scooter hire rather than manual wheelchairs by visitors to Skipton.

Charity Shops

The charity shops trading is directly affected by trends within the retail sector generally. Although there was some increased performance in the Skipton shop during 2016/7, sales have fallen back to the levels seen prior to 2015.

During 2018 we began to implement the new warehouse system, which seeks, over time, to move all sorting and preparation of donations to a single warehouse, from where donations would be distributed directly to the shop best able to achieve the highest value for them. This is an on-going process and will not be fully implemented until late 2019/early 2020.

Reuse/Recycling

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

ACHIEVEMENT AND PERFORMANCE

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. We changed recycling companies in late 2017 and obtained a higher rag value throughout 2018. This went some way to make up for the discontinued North Yorkshire County Council's reuse/recycling credit scheme.

Gift Aid

Work has continued on achieving higher levels of gift aided donations. We have made considerable headway in ensuring that Gift Aid is claimed wherever possible on donations centrally (including GASDS), but work is still required on ensuring that the shops achieve good Gift Aid conversion rates.

Financial Donations & Bequests

A bequest was received in October 2018 totalling £30,000. No other bequests were received during the period.

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

FINANCIAL REVIEW

Financial and Governance review & future planning

During the last few years the Charity has undergone some major changes. The management team and a number of the Trustees who had been working together for a many years all retired. A new CEO was hired and new staff brought in to fill the gaps.

The traditional view of the aims SCAD has always been that it was set up to provide disabled transport in the Craven area. In its own right this service has never been self-financing, the income from the shops has always been required to subsidise the transport service. The boat was also seen as a smaller source of income. Any shortfall has been covered by use of Bequests and Grants.

The market place the Charity now operates in is very different to what it was say 5 years ago. Legislation and additional competition have taken their toll. The income provided by the shops has never been enough to fully support the transport operation.

Bequests, whilst very welcome, are not a predictable source of income. The requirements to satisfy grant applications has changed (and continues to change as funders' own objectives change). There are few Grant Providers who will provide support for running costs. There is an expectation that any grants provided will contribute to a sustainable service or function and is heavily slanted towards capital projects. It is for example much easier to gain an award for a new bus than to receive money to actually run it.

This leaves the charity with a number of challenges and opportunities going forward. Some of these are: -

Changes in the employment legislation and health and safety laws mean that the processes used by the Charity over many years are no longer adequate. Procedures, provision of staff handbooks, employment contracts all need to be updated and be fully documented. Better record keeping is required to prove that training has occurred to safeguard the charity when things go wrong. Providing the training is no good without the backup of documentation which could be required for activities that could have occurred twenty years ago. The 'no win no fee' world we now live in is beginning to bite. The charity has neither the time nor money to keep up with the constantly changing legislation and has now engaged specialist support for both Human Resource and the provision of Health & Safety documentation and procedures.

We are beginning to find the recruitment of volunteer drivers more difficult. Changes to driver licencing in the late-nineties is starting to see the available pool of drivers drying up. Anyone who passed their driving test after January 1997 is now required to take a separate driving test to be able to drive a mini bus. Increasingly this may force us towards more paid drivers with the obvious cost implications or we may have to organise driving test if appropriate.

The current fleet of buses is aging and becoming very expensive to maintain. One solution is to switch to leasing buses but this is not easily supported by the Grant Providing organisations because the charity does not own the asset. Two new buses have however been ordered thanks to recent grant awards from North Yorkshire Council, the George Martin Trust and the Tarn Moor Trust. At December 2018, the average age of our buses was over 8 years old, with half the fleet being over 10 years old. Our strategy is to seek the replacement of all buses by the age of 8 years and then to reduce that age profile down to replacement at 6: this will reduce our maintenance bills significantly and give us more reliable and environmentally friendly buses to operate with.

There are many more charity shops operating in the Craven area then was the case a few years ago. The general trend in shop footfall is beginning to show signs of decline as on-line trading takes greater precedence. This is particularly true for the younger generation who expect to trade online as the first choice.

We reviewed the performance of all the shops and concluded that the Keighley shop, which has under-performed for a number of years was no longer viable. Its location was now well away from the main shopping areas and is now an area in decline. We did consider moving to another location but decided the cost of moving to another shop could not be justified for the unquantifiable sales income.

The Skipton shop while still outperforming the other shops could also fall foul of the changing times as the main focus for shopping in Skipton moves towards the canal basin.

There have been a number of staffing changes in the shops as people have left for other jobs or retired. We are hoping that the new manager in Settle will be able to bring the performance of that shop up to a more respectable level. At the moment this shop is not performing as well as expected for what should be a very good location.

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

FINANCIAL REVIEW

Financial and Governance review & future planning

During this year we have been using college students from Skipton College to dress the windows of the shops as part of their course. The use of students within the Charity will be continued as a way of helping both the community and the Charity at the same time.

The provision of donations to the Skipton shop has grown significantly over the last few years. Most of these donations are left on the shop door step outside trading hours. The bags often contain items which are not suitable for resale. It has become easier to dump rubbish outside the shop than to take it to the tip. Items left in this way are not eligible for Gift Aid because we do not have a link back to a tax paying individual. Removal of poor-quality items to dispose of them has become a significant daily task, with the charity being charged for trade waste disposal. There is little room in any of the shops to store stock that is not on display. Having large quantities of donation bags lying around is a large health and safety risk. In Skipton these donations are now moved straight to the warehouse for processing, sorting and disposal as necessary.

We have had a warehouse for a number of years in Crosshills but it was small and multi-floored so difficult to make effective use of. At the end of 2018 we moved to a new location in Skipton and have overhauled the way we move stock between the shops. We have part-time staff working in the warehouse to sort, price and manage stock. We have started to sell items on Facebook using a number of swap and sell sites which allows for a larger audience and a better return on sales. We can sell items that would never fit in a shop using this form of sale. This income from this form of trading should increase over the course of the coming year.

In general, the hourly rates for staff has reduced with the changes of management team. This has allowed for more hours to be covered for the same value. We are also gradually moving drivers to zero-hour contracts to avoid paying for unproductive time.

On a brighter note we have been able to challenge the concept that transport is not economic. The income from transport this year has increased for two reasons. The first is a much-improved number of trips which has been achieved by a more flexible approach to trips at times such as evenings and weekends. In simple terms we just said yes more often. The second involved a review of the cost and charging structure which was found to be woefully uneconomic. Running transport at a loss will not secure its long-term future nor will it allow us to expand into other areas. We provide little transport relief as it is in the more remote areas of Craven District. We will now need to understand the level of efficiency of vehicle usage, we believe we are nearing the limits of availability for the current fleet and methods of operation.

There is little competition for the transport services Charity provides, ways need to be found to capitalise on this situation. North Yorkshire Council are keen to improve the level of transport available in outlying areas.

The canal boat is now 15 years old and consideration should now be given towards looking for a replacement. There was a slight increase in income last year probably caused by again a more flexible approach to running trips at the weekend.

The boat is staffed entirely by volunteers and for the last ten years had very stable set of volunteer crew members. In the last two years we have lost, due to age and health issues, seven experienced skippers which is more than half the number we have. We are trying to replace them but it is a slow process. We have also performed more of the boat maintenance using volunteers which will reduce the cost of running the boat.

We are now looking for additional Trustees with substantial business experience to help run the Charity during the time of transition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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.

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04210523 (England and Wales)

Registered Charity number

1092511

Registered office

Skipton & Craven Action for Disability
46-48 Newmarket Street
Skipton
North Yorkshire
BD23 2JB

Trustees

Doctor A D Bundock
R P Clarke
K J Creek
J A Morley

Retired	
Retired	- appointed 17.10.18
Self-Employed	- appointed 25.4.18
Burial Ground Manager	
Financial Advisor	- appointed 26.4.18
None	
None	
Retail Development Consultant	- resigned 15.7.18
Retired	- resigned 25.10.18

Mrs E V Pentelow

Mrs G Summersgill

Mrs E Watson

Mrs C E F Foster

I Ludlam-Brown

Company Secretary

S E Wheelhouse

Independent examiner

Catherine Hill

FCA

Stirk Lambert & Co

Chartered Accountants

Russell Chambers

61a North Street

Keighley

West Yorkshire

BD21 3DS

Skipton and Craven Action for Disability

Report of the Trustees for the Year Ended 31 December 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

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 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.

Approved by order of the board of trustees on 17 July 2019 and signed on its behalf by:

R P Clarke - Trustee

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

Independent examiner's report to the trustees of Skipton and Craven Action for Disability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Catherine Hill
FCA
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

17 July 2019

Skipton and Craven Action for Disability

**Statement of Financial Activities
for the Year Ended 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75,433	-	75,433	129,065
Charitable activities					
Transport		56,364	-	56,364	47,232
Boat		17,969	-	17,969	17,017
Wheelchair		743	-	743	800
Fuel rebate		3,312	-	3,312	4,230
Other trading activities	2	219,256	-	219,256	230,258
Investment income	3	56	-	56	3
Total		373,133	-	373,133	428,605
EXPENDITURE ON					
Raising funds		170,664	-	170,664	155,173
Charitable activities					
Transport		127,621	12,528	140,149	145,136
Boat		13,213	-	13,213	20,571
Other		119,026	-	119,026	84,388
Total		430,524	12,528	443,052	405,268
NET INCOME/(EXPENDITURE)		(57,391)	(12,528)	(69,919)	23,337
Transfers between funds	11	6,945	(6,945)	-	-
Net movement in funds		(50,446)	(19,473)	(69,919)	23,337
RECONCILIATION OF FUNDS					
Total funds brought forward		61,643	57,004	118,647	95,310
TOTAL FUNDS CARRIED FORWARD		11,197	37,531	48,728	118,647

The notes form part of these financial statements

Skipton and Craven Action for Disability

**Balance Sheet
At 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Tangible assets	8	25,512	37,531	63,043	75,240
CURRENT ASSETS					
Debtors	9	34,724	-	34,724	15,613
Cash at bank and in hand		4,116	-	4,116	68,611
		<u>38,840</u>	<u>-</u>	<u>38,840</u>	<u>84,224</u>
CREDITORS					
Amounts falling due within one year	10	(53,155)	-	(53,155)	(40,817)
NET CURRENT ASSETS/(LIABILITIES)		<u>(14,315)</u>	<u>-</u>	<u>(14,315)</u>	<u>43,407</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,197</u>	<u>37,531</u>	<u>48,728</u>	<u>118,647</u>
NET ASSETS		<u>11,197</u>	<u>37,531</u>	<u>48,728</u>	<u>118,647</u>
FUNDS	11				
Unrestricted funds				11,197	61,643
Restricted funds				37,531	57,004
TOTAL FUNDS				<u>48,728</u>	<u>118,647</u>

The notes form part of these financial statements

Skipton and Craven Action for Disability

Balance Sheet - continued At 31 December 2018

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 17 July 2019 and were signed on its behalf by:

R P Clarke -Trustee

Skipton and Craven Action for Disability

Notes to the Financial Statements for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings & Equipment	- 25% Reducing Balance
Motor Vehicles	- 25% Reducing Balance
Boat	- 4% Straight Line

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Fundraising events	1,770	3,273
NYCC Recycling income	-	396
Shop Income	196,909	209,710
Recycling Income	20,577	16,879
	<hr/>	<hr/>
	219,256	230,258
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Skipton and Craven Action for Disability

Notes to the Financial Statements - continued for the Year Ended 31 December 2018

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Interest receivable - trading	56	3
	<u>56</u>	<u>3</u>

4. NET INCOME/(EXPENDITURE)

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

	31.12.18	31.12.17
	£	£
Depreciation - owned assets	17,142	20,724
Other operating leases	55,826	52,436
Surplus on disposal of fixed asset	-	(167)
	<u>72,968</u>	<u>73,033</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31.12.18	31.12.17
Transport Staff	5	5
Administration Staff	2	2
Skipton Shop Staff	2	2
Keighley Shop Staff	2	2
Settle Shop Staff	1	1
Crosshills Shop Staff	1	1
	<u>13</u>	<u>13</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,320	46,745	129,065
Charitable activities			
Transport	47,232	-	47,232
Boat	17,017	-	17,017
Wheelchair	800	-	800
Fuel rebate	4,230	-	4,230
Other trading activities	230,258	-	230,258
Investment income	3	-	3
Total	<u>381,860</u>	<u>46,745</u>	<u>428,605</u>

Skipton and Craven Action for Disability

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	153,528	1,645	155,173
Charitable activities			
Transport	90,450	54,686	145,136
Boat	17,071	3,500	20,571
Other	75,064	9,324	84,388
Total	336,113	69,155	405,268
NET INCOME/(EXPENDITURE)	45,747	(22,410)	23,337
RECONCILIATION OF FUNDS			
Total funds brought forward	15,896	79,414	95,310
TOTAL FUNDS CARRIED FORWARD	61,643	57,004	118,647

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2018	51,632	259,709	311,341
Additions	950	3,995	4,945
At 31 December 2018	52,582	263,704	316,286
DEPRECIATION			
At 1 January 2018	46,911	189,190	236,101
Charge for year	1,417	15,725	17,142
At 31 December 2018	48,328	204,915	253,243
NET BOOK VALUE			
At 31 December 2018	4,254	58,789	63,043
At 31 December 2017	4,721	70,519	75,240

Skipton and Craven Action for Disability

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Trade debtors	16,394	4,337
Other debtors	5,548	3,715
Prepayments and accrued income	12,782	7,561
	<u>34,724</u>	<u>15,613</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Trade creditors	38,902	25,209
Social security and other taxes	6,638	2,947
Other creditors	3,750	4,750
Accruals and deferred income	3,865	7,911
	<u>53,155</u>	<u>40,817</u>

11. MOVEMENT IN FUNDS

	At 1.1.18	Net movement	Transfers	At 31.12.18
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General fund	61,643	(57,391)	6,945	11,197
Restricted funds				
Restricted funds	57,004	(12,528)	(6,945)	37,531
	<u>118,647</u>	<u>(69,919)</u>	<u>-</u>	<u>48,728</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Unrestricted funds			
General fund	373,133	(430,524)	(57,391)
Restricted funds			
Restricted funds	-	(12,528)	(12,528)
	<u>373,133</u>	<u>(443,052)</u>	<u>(69,919)</u>

Skipton and Craven Action for Disability

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	15,896	45,747	61,643
Restricted Funds			
Restricted funds	79,414	(22,410)	57,004
TOTAL FUNDS	<u>95,310</u>	<u>23,337</u>	<u>118,647</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,860	(336,113)	45,747
Restricted funds			
Restricted funds	46,745	(69,155)	(22,410)
TOTAL FUNDS	<u>428,605</u>	<u>(405,268)</u>	<u>23,337</u>

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

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	15,896	(11,644)	6,945	11,197
Restricted funds				
Restricted funds	79,414	(34,938)	(6,945)	37,531
TOTAL FUNDS	<u>95,310</u>	<u>(46,582)</u>	<u>-</u>	<u>48,728</u>

Skipton and Craven Action for Disability

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	754,993	(766,637)	(11,644)
Restricted funds			
Restricted funds	46,745	(81,683)	(34,938)
TOTAL FUNDS	<u>801,738</u>	<u>(848,320)</u>	<u>(46,582)</u>

12. RELATED PARTY DISCLOSURES

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

Skipton and Craven Action for Disability

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2018**

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,098	15,337
Grants	26,449	46,943
Subscriptions	3,886	3,916
Bequests	30,000	62,869
	<hr/> 75,433	<hr/> 129,065
Other trading activities		
Fundraising events	1,770	3,273
NYCC Recycling income	-	396
Shop Income	196,909	209,710
Recycling Income	20,577	16,879
	<hr/> 219,256	<hr/> 230,258
Investment income		
Interest receivable - trading	56	3
Charitable activities		
Transport Income	56,364	47,232
Wheelchair Hire	743	800
Boat Income	17,969	17,017
Fuel rebate	3,312	4,230
	<hr/> 78,388	<hr/> 69,279
Total incoming resources	<hr/> 373,133	<hr/> 428,605
EXPENDITURE		
Other trading activities		
Shops - Wages	100,123	88,307
Shops - Social security	2,950	1,906
Shops - Pensions	657	498
Shops - Rent	48,811	45,430
Shops - Rates & Water	4,265	4,546
Shops - Insurance	749	778
Shops - Light and heat	6,218	5,332
Shops - Volunteer Expenses	969	948
Shops - Uniforms	11	10
Shops - Property Repairs	4,588	6,192
Shops - Telephone	1,075	895
Fixtures and fittings	248	331
	<hr/> 170,664	<hr/> 155,173

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Skipton and Craven Action for Disability

Detailed Statement of Financial Activities for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
Charitable activities		
Vehicle & Boat - Wages	75,316	87,259
Vehicle & Boat Social security	4,347	4,290
Vehicle & Boat - Pensions	469	693
Vehicle & Boat - Telephone	2,716	2,286
Vehicle & Boat - Sundries	3,180	3,129
Vehicle Running Costs	51,609	49,066
Motor vehicles	15,725	19,151
Loss on sale of intangible fixed assets	-	(167)
	<hr/>	<hr/>
	153,362	165,707
Other		
Bad debts	128	266
Swimming costs	824	1,390
	<hr/>	<hr/>
	952	1,656
Support costs		
Management		
Postage and stationery	2,417	-
Advertising	114	1,398
	<hr/>	<hr/>
	2,531	1,398
Finance		
Bank charges	1,577	2,246
Other		
Room Hire	1,352	2,488
Special Occasions	-	2,366
	<hr/>	<hr/>
	1,352	4,854
Governance costs		
Wages	66,484	47,158
Social security	4,458	2,982
Pensions	733	398
Other operating leases	7,015	7,006
Insurance	1,720	2,165
Staff Support Costs	2,992	-
Telephone	1,627	1,342
Legal Fees	1,255	1,897
Sundries	12,464	3,072
Accountancy and book keeping	8,318	4,693
Repairs & Maintenance	4,378	2,278
Fixtures and fittings	1,170	1,243
	<hr/>	<hr/>
	112,614	74,234
Total resources expended	<hr/>	<hr/>
	443,052	405,268
Net (expenditure)/income	<hr/>	<hr/>
	(69,919)	23,337
	<hr/>	<hr/>

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