

COMPANY REGISTRATION NUMBER: SC339913
CHARITY REGISTRATION NUMBER: SC016452

Centre for Inclusive Living Perth and Kinross
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

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

Year ended 31 March 2025

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 March 2025.

Reference and administrative details

Registered charity name	Centre for Inclusive Living Perth and Kinross	
Charity registration number	SC016452	
Company registration number	SC339913	
Principal office and registered office	The Gateway Centre North Methven Street Perth PH1 5PP	
The trustees	C Godfrey-McKay J Irvine E Cobban	Resigned 8 April 2026
Independent examiner	Craig Wallace B.Acc.(Hons), F.C.C.A. 18 North Street Glenrothes Fife KY7 5NA	

Structure, governance and management

Centre for Inclusive Living Perth & Kinross is a charitable company limited by guarantee and not having any share capital, whose purposes are set out in the Memorandum and Articles of Association.

The charity's Trustees are appointed or re-appointed by the members at our Annual General Meeting. The Board also has the right to co-opt up to 3 Trustees and to appoint out-with AGMs where appropriate.

A new Administrator was appointed in May 2023 but went on maternity leave until November 2024. During this time, a temporary Administrator was recruited. A new Administrator was recruited in January 2025, followed by the recruitment of an Outreach Worker in April 2025.

The Manager retired in December 2024, and a new Manager started in the same month.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

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

Year ended 31 March 2025

Objectives and activities

The objectives of the charity are as follows:

- Promote equality and diversity by promoting independent living and inclusion for all disabled people;
- Promote equality and diversity by raising awareness and providing advice to relevant parties on alterations that should be made for disabled people;
- Promote equality and diversity through the delivery of projects decided by the members that will help support independent living and inclusion for disabled people;
- Promote equality and diversity through campaigning for change in the wider society in line with the human rights of disabled people;
- Promote equality and diversity by providing disabled people with the tools to help effect change themselves.

Achievements and performance

During the year, the charity achieved significant progress in promoting inclusion and supporting people with disabilities across Perth and Kinross.

Highlights included hosting the first Health and Social Care Personal Assistants Gathering and awards ceremony, strengthening recognition for frontline support workers; delivering a Conversation Café during Learning Disability Week under the theme "I Am Here" to amplify voices and visibility; and organising social inclusion activities such as summer outings and digital engagement initiatives.

The charity also advanced accessibility through campaigns like Toilets Around Perth, promoted digital skills during Get Online Week, and continued to build partnerships with local organisations to deliver training, advocacy, and member-led projects under the Charter for Involvement. These achievements reflect our ongoing commitment to equality, empowerment, and community engagement.

We redeveloped the website ensuring it is more accessible and is up to date. We identified communication preferences for our members to ensure people were receiving our information. The manager identified areas for improvement with systems and filing. The first phase of improvements has been implemented.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

The charity has generated a surplus of £25,521 (2024: £9,112) for the year end 31 March 2025 as detailed on page 7. The total reserves stand at £61,088 (2024: £35,567) of which £27,073 (2024: £26,567) represent unrestricted funds.

Reserves Policy

The Trustees appreciate that apart from the general funding received from Perth & Kinross Council, funding is also received for specific projects. The Trustees have decided that the charity holds enough operating expenditure in reserves should current sources of income be reduced severely.

Plans for future periods

Strengthening partnerships will focus on deepening collaboration with local organisations, service providers, and advocacy groups to deliver inclusive projects and training. This includes co-designing initiatives under the Charter for Involvement, sharing resources to improve accessibility, and creating joint campaigns that amplify the voices of disabled people.

By working closely with health and social care networks, community groups, and digital inclusion programs, the charity aims to expand its reach, enhance service delivery, and ensure that members have greater influence in shaping policies and practices. These partnerships will also help secure funding opportunities and provide a stronger platform for advocacy and community engagement.

Centre for Inclusive Living Perth and Kinross

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

Year ended 31 March 2025

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgements and accounting 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

The trustees' annual report was approved on 30 April 2026 and signed on behalf of the board of trustees by:



C Godfrey-McKay
Trustee

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Centre for Inclusive Living Perth and Kinross

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Centre for Inclusive Living Perth and Kinross ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants 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 charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
 2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
 3. the financial statements 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 financial statements 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).
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Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Centre for Inclusive Living Perth and Kinross *(continued)*

Year ended 31 March 2025

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.



Craig Wallace B.Acc.(Hons), F.C.C.A.
Independent Examiner
18 North Street
Glenrothes
Fife
KY7 5NA

30 April 2026

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	814	86,336	87,150	56,010
Other trading activities	6	500	–	500	480
Investment income	7	574	–	574	607
Total income		<u>1,888</u>	<u>86,336</u>	<u>88,224</u>	<u>57,097</u>
Expenditure					
Expenditure on charitable activities	8,9	1,382	61,321	62,703	47,985
Total expenditure		<u>1,382</u>	<u>61,321</u>	<u>62,703</u>	<u>47,985</u>
Net income and net movement in funds		<u>506</u>	<u>25,015</u>	<u>25,521</u>	<u>9,112</u>
Reconciliation of funds					
Total funds brought forward		26,567	9,000	35,567	26,455
Total funds carried forward		<u>27,073</u>	<u>34,015</u>	<u>61,088</u>	<u>35,567</u>

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

Unrestricted funds can be used in accordance with the charity's charitable objectives at the discretion of the Trustees.

The notes on pages 9 to 17 form part of these financial statements.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	2,490	798
Cash at bank and in hand		59,866	38,117
		<u>62,356</u>	<u>38,915</u>
Creditors: amounts falling due within one year	14	1,268	3,348
Net current assets		<u>61,088</u>	<u>35,567</u>
Total assets less current liabilities		<u>61,088</u>	<u>35,567</u>
Net assets		<u><u>61,088</u></u>	<u><u>35,567</u></u>
Funds of the charity			
Restricted funds		34,015	9,000
Unrestricted funds		<u>27,073</u>	<u>26,567</u>
Total charity funds	16	<u><u>61,088</u></u>	<u><u>35,567</u></u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2026, and are signed on behalf of the board by:



C Godfrey-McKay
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is The Gateway Centre, North Methven Street, Perth, PH1 5PP.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

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.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

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.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

The company is limited by guarantee and, consequently, has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	814	–	814
Grants			
Perth & Kinross Council	–	48,552	48,552
Disability Equality Scotland	–	800	800
The National Lottery Community Fund	–	20,000	20,000
The Gannochy Trust	–	10,000	10,000
Support Choices	–	6,684	6,684
PKC Equalities	–	300	300
	<u>814</u>	<u>86,336</u>	<u>87,150</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	519	–	519
Grants			
Perth & Kinross Council	–	45,852	45,852
Disability Equality Scotland	639	–	639
The National Lottery Community Fund	–	9,000	9,000
The Gannochy Trust	–	–	–
Support Choices	–	–	–
PKC Equalities	–	–	–
	<u>1,158</u>	<u>54,852</u>	<u>56,010</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Training income	<u>500</u>	<u>–</u>	<u>500</u>

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Other trading activities *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Training income	–	480	480
	<u>–</u>	<u>480</u>	<u>480</u>

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	574	574	607	607
	<u>574</u>	<u>574</u>	<u>607</u>	<u>607</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable activities	–	61,321	61,321
Support costs	1,382	–	1,382
	<u>1,382</u>	<u>61,321</u>	<u>62,703</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	179	46,332	46,511
Support costs	1,474	–	1,474
	<u>1,653</u>	<u>46,332</u>	<u>47,985</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activities	61,321	–	61,321	46,511
Governance costs	–	1,382	1,382	1,474
	<u>61,321</u>	<u>1,382</u>	<u>62,703</u>	<u>47,985</u>

Centre for Inclusive Living Perth and Kinross

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	850	924
Other financial services	532	550
	<u>1,382</u>	<u>1,474</u>

11. Staff costs

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

	2025 £	2024 £
Wages and salaries	44,062	32,330
Employer contributions to pension plans	1,142	951
	<u>45,204</u>	<u>33,281</u>

The average head count of employees during the year was 3 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Office staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

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

During the current and prior year no trustees claimed any expenses.

13. Debtors

	2025 £	2024 £
Prepayments and accrued income	819	798
Other debtors	1,671	—
	<u>2,490</u>	<u>798</u>

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,109	2,443
Social security and other taxes	12	765
Other creditors	147	140
	<u>1,268</u>	<u>3,348</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,142 (2024: £951).

16. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	<u>26,567</u>	<u>1,888</u>	<u>(1,382)</u>	<u>27,073</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>26,455</u>	<u>1,765</u>	<u>(1,653)</u>	<u>26,567</u>

Unrestricted funds can be used in accordance with the charity's charitable objectives at the discretion of the Trustees.

Centre for Inclusive Living Perth and Kinross

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
Perth & Kinross Council	–	48,552	(26,508)	22,044
The National Lottery Community Fund	9,000	20,000	(19,000)	10,000
The Gannochy Trust	–	10,000	(10,000)	–
Disability Equality Scotland	–	800	(800)	–
PKC Equalities	–	300	–	300
Support Choices	–	6,684	(5,013)	1,671
	<u>9,000</u>	<u>86,336</u>	<u>(61,321)</u>	<u>34,015</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
Perth & Kinross Council	–	46,332	(46,332)	–
The National Lottery Community Fund	–	9,000	–	9,000
The Gannochy Trust	–	–	–	–
Disability Equality Scotland	–	–	–	–
PKC Equalities	–	–	–	–
Support Choices	–	–	–	–
	<u>–</u>	<u>55,332</u>	<u>(46,332)</u>	<u>9,000</u>

Name	Purpose
Perth & Kinross Council	Contribution towards running costs of the charity.
The National Lottery Community Fund	Contribution towards running costs of the charity.
The Gannochy Trust	Contribution towards running costs of the charity.
Disability Equality Scotland	Contribution towards running costs of the charity.
PKC Equalities	Contribution towards running costs of the charity.
Support Choices	Contribution towards staff salaries.

Centre for Inclusive Living Perth and Kinross

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	28,341	34,015	62,356
Creditors less than 1 year	(1,268)	—	(1,268)
Net assets	<u>27,073</u>	<u>34,015</u>	<u>61,088</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	29,916	8,999	38,915
Creditors less than 1 year	(3,348)	—	(3,348)
Net assets	<u>26,568</u>	<u>8,999</u>	<u>35,567</u>