

**ASSEMBLE COLLECTIVE SELF BUILD CIC  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

FRIDAY



\*SA9U83EP\*

SCT

30/07/2021

#65

COMPANIES HOUSE

Edwards & Keeping

Chartered Accountants

# ASSEMBLE COLLECTIVE SELF BUILD CIC

## CONTENTS

---

Company Information	1
Accountants' Report	2
Balance Sheet	3
Statement of Changes in Equity	4
Notes to the Financial Statements	5 to 6

---



# ASSEMBLE COLLECTIVE SELF BUILD CIC

## COMPANY INFORMATION

---

<b>Directors</b>	Ms A Doran Ms A Kobayashi
<b>Registered office</b>	Room E102 3 Codebase Creative Argyle House Edinburgh EH3 9DR
<b>Accountants</b>	Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON  
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
ASSEMBLE COLLECTIVE SELF BUILD CIC  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Assemble Collective Self Build CIC for the year ended 31 October 2020 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Assemble Collective Self Build CIC, as a body, in accordance with the terms of our engagement letter dated 29 July 2016. Our work has been undertaken solely to prepare for your approval the accounts of Assemble Collective Self Build CIC and state those matters that we have agreed to state to the Board of Directors of Assemble Collective Self Build CIC, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Assemble Collective Self Build CIC and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Assemble Collective Self Build CIC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Assemble Collective Self Build CIC. You consider that Assemble Collective Self Build CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Assemble Collective Self Build CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Edwards & Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA  
29 July 2021



## ASSEMBLE COLLECTIVE SELF BUILD CIC

(REGISTRATION NUMBER: SC487949)  
BALANCE SHEET AS AT 31 OCTOBER 2020

	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		93	61
<b>Creditors:</b> Amounts falling due within one year	4	<u>(1,459)</u>	<u>(1,239)</u>
<b>Net liabilities</b>		<u><u>(1,366)</u></u>	<u><u>(1,178)</u></u>
<b>Capital and reserves</b>			
Profit and loss account		<u>(1,366)</u>	<u>(1,178)</u>
Total equity		<u><u>(1,366)</u></u>	<u><u>(1,178)</u></u>

For the financial year ending 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

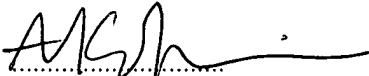
### Directors' responsibilities:

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

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

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 29.1.21 and signed on its behalf by:

  
.....  
Ms A Kobayashi  
Director

**ASSEMBLE COLLECTIVE SELF BUILD CIC**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 OCTOBER 2020**

---

	<b>Profit and loss account £</b>	<b>Total £</b>
At 1 November 2019	(1,178)	(1,178)
Loss for the year	<u>(188)</u>	<u>(188)</u>
Total comprehensive income	<u>(188)</u>	<u>(188)</u>
At 31 October 2020	<u><u>(1,366)</u></u>	<u><u>(1,366)</u></u>

	<b>Profit and loss account £</b>	<b>Total £</b>
At 1 November 2018	(856)	(856)
Loss for the year	<u>(322)</u>	<u>(322)</u>
Total comprehensive income	<u>(322)</u>	<u>(322)</u>
At 31 October 2019	<u><u>(1,178)</u></u>	<u><u>(1,178)</u></u>



## **ASSEMBLE COLLECTIVE SELF BUILD CIC**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020**

---

#### **1 General information**

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:

Room E102  
3 Codebase Creative  
Argyle House  
Edinburgh  
EH3 9DR

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The accounts are presented in £ sterling.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

##### **Government grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

An entity shall recognise grants either based on the performance model or the accrual model. This policy choice shall be applied on a class-by-class basis.

An entity shall measure grants at the fair value of the asset received or receivable.

Where a grant becomes repayable it shall be recognised as a liability when the repayment meets the definition of a liability.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.



## ASSEMBLE COLLECTIVE SELF BUILD CIC

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### 3 Debtors

2020 £	2019 £
-	-

#### 4 Creditors

##### Due within one year

Accruals and deferred income

Other creditors

2020 £	2019 £
294	288
1,165	951
<u>1,459</u>	<u>1,239</u>





000002 / £15

**CIC 34**

# Community Interest Company Report

**For official use**  
(Please leave blank)

--

*Please  
complete in  
typescript, or  
in bold black  
capitals.*

**Company Name in  
full**

ASSEMBLE COLLECTIVE SELF BUILD CIC

**Company Number**

SC487949

**Year Ending**

31 OCTOBER 2020

**Please ensure the company name is consistent with the company name entered on the accounts.**

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

**(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)**

## **PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT**

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

During 2019-2020, company activity consisted of general public engagement with the concept of group/collective self build housing. This included public talks and panel involvement at NaCSBA Task Force Events, Scottish government workshops, Co-Housing Conferences and Focus Groups as well as Zoom engagement with Co-Housing and collective self build groups post-covid.

We have also provided guidance to Councils on how to support Group Self Build within their areas. Assemble spent some time advising Perth and Kinross Council and have been successful in securing future consultancy work with them.

*(If applicable, please just state "A social audit report covering these points is attached").*

*(Please continue on separate continuation sheet if necessary.)*



**PART 2 – CONSULTATION WITH STAKEHOLDERS** – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The company's stakeholders are local community groups, some of them having invited us to engage in talks/debates, individuals interested in being part of collective self build projects, local authority housing departments and housing associations/housing co-ops.

We had also consulted with the Scottish Government and NaCSBA (National Custom and Self Build Association) and the NaCSBA Task Force.

*(If applicable, please just state "A social audit report covering these points is attached").*

**PART 3 – DIRECTORS' REMUNERATION** – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

No remuneration was received.

**PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION** – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets.

*(Please continue on separate continuation sheet if necessary.)*



## PART 5 – SIGNATORY

**The original report must be signed by a director or secretary of the company**

Signed

Date

27/07/21

*Office held (delete as appropriate) Director/Secretary*

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Angela Doran	
Assemble Collective Self Build CIC	
Codebase Creative, Argyle House, 3 Lady Lawson Street	
Edinburgh EH3 9DR	Tel 07966801981
DX Number	DX Exchange

**When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:**

*For companies registered in England and Wales:* Companies House, Crown Way, Cardiff, CF14 3UZ  
DX 33050 Cardiff

*For companies registered in Scotland:* Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139  
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

*For companies registered in Northern Ireland:* Companies House, 2nd Floor, The Linenhall, 32-38  
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

**(N.B. Please enclose a cheque for £15 payable to Companies House)**