

REGISTERED CHARITY NUMBER: 1103210

**Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 December 2013
for
OCD-UK**

Leavitt Walmsley Associates Limited
Chartered Certified Accountants
8 Eastway
Sale
Cheshire
M33 4DX

OCD UK

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For The Year Ended 31 December 2013

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OCD UK

Report of the Trustees
For The Year Ended 31 December 2013

The trustees present their report with the financial statements of the charity for the year ended 31 December 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103210

Principal address

PO Box 8995
Nottingham
Nottinghamshire
NG10 9AU

Trustees

K Cloke
C Mills
C Gellard
M Bartlett
Y Jerrard
J Sharman - appointed 2.11.13
P Sumal - appointed 2.11.13

Independent examiner

Leavitt Walmsley Associates Limited
Chartered Certified Accountants
8 Eastway
Sale
Cheshire
M33 4DX

Bankers

Royal Bank of Scotland
Nottingham City Office
8 South Parade
Nottingham
NG1 2JS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power of appointing trustees is vested in the Executive Committee which comprises trustees elected by the members at the Annual General Meeting. The Executive Committee meets once a month, utilising a number of methods for meetings including telephone conference calls and face-to-face meetings, and remain in daily contact with one another and the Chief Executive via telephone and email. The Executive Committee endeavours to maintain regular communication and will continue to utilise modern technology to aid this communication flow.

The day-to-day running of the charity is delegated to the Chief Executive Officer, A Fulwood.

Risk management

The trustees have a duty to assess the risks associated with the charity. As part of its business planning process, the trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

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Report of the Trustees
For The Year Ended 31 December 2013

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to advance the education of the general public in all areas relating to obsessive compulsive disorders (OCD), to relieve persons suffering from OCD and their carers by the provision of information, advice and support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OCD-UK has continued to develop its activities during the year to 31 December 2013, with a closing membership of 708 members (2012: 719) which is a slight reduction but numbers are likely to increase in the forthcoming financial year. The trustees are pleased with the achievements of the charity in the furtherance of its objects and note the activities have resulted in a surplus of some £25,000 in the year to 31 December 2013, which represents a 56% increase in funds.

Internal and external factors

Part of the charity's daily commitment to the OCD community is to provide mutual support and understanding through various means, including email, telephone, postal letter and online discussion forums. The charity provides this basic but extremely important work on a daily basis, 365 days a year.

Obtaining treatment for OCD is very much hit and miss, with NHS waiting times up to two years in some areas of the country, primarily due to the lack of trained therapists. Through the provision of literature and presentations, OCD-UK works to educate both sufferers and health professionals about OCD and The National Institute for Health and Clinical Excellence (NICE) recommended treatments. The charity continues to lobby MPs and the Department for Health for improved access to psychological talking therapies.

A review of OCD-UK's achievements during the year and its plans for 2014 can be found in the attached Annual Report.

FINANCIAL REVIEW

Reserves policy

The trustees consider that an appropriate level of reserves for the organisation is the equivalent of 6 months' operating expenditure, approximately £45,000. At 31 December 2013, free reserves stood at £38,042 (2012: £32,618) and restricted funds stood at £19,907 (2012: £nil). The trustees aim to achieve a maintainable level of free reserves in line with the policy by continuing to increase the charity's membership and thus its incoming resources. The reserves policy will be monitored on an ongoing basis as the charity continues to develop its activities.

ON BEHALF OF THE BOARD:



K Cloke - Trustee

Date: 28th October 2014

Independent Examiner's Report to the Trustees of
OCD UK

I report on the accounts for the year ended 31 December 2013 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

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 the 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 statements below.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.



Steven John Collings FCCA
Leavitt Walmsley Associates Limited
Chartered Certified Accountants
8 Eastway
Sale
Cheshire
M33 4DX

Date: 28 OCTOBER 2014.

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**Statement of Financial Activities
For The Year Ended 31 December 2013**

	Notes	Unrestricted fund £	Restricted fund £	31.12.13 Total funds £	31.12.12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		27,931	-	27,931	22,441
Activities for generating funds	2	33,527	22,312	55,839	53,205
Investment income	3	20	-	20	15
Incoming resources from charitable activities 4					
Charitable activities		34,133	-	34,133	29,959
Other incoming resources		265	-	265	220
Total incoming resources		95,876	22,312	118,188	105,840
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	14,257	-	14,257	4,926
Fundraising trading: cost of goods sold and other costs	6	3,068	-	3,068	2,717
Charitable activities 7					
Charitable activities		72,087	2,405	74,492	81,742
Governance costs 9		939	-	939	263
Other resources expended		101	-	101	-
Total resources expended		90,452	2,405	92,857	89,648
NET INCOMING RESOURCES		5,424	19,907	25,331	16,192
RECONCILIATION OF FUNDS					
Total funds brought forward		32,618	-	32,618	16,426
TOTAL FUNDS CARRIED FORWARD		38,042	19,907	57,949	32,618

The notes form part of these financial statements

OCD UK

Balance Sheet
At 31 December 2013

	Notes	Unrestricted fund £	Restricted fund £	31.12.13 Total funds £	31.12.12 Total funds £
FIXED ASSETS					
Tangible assets	12	2,697	-	2,697	3,193
CURRENT ASSETS					
Stocks	13	2,784	-	2,784	2,000
Debtors	14	212	-	212	1,320
Cash at bank		33,099	19,907	53,006	29,594
		<u>36,095</u>	<u>19,907</u>	<u>56,002</u>	<u>32,914</u>
CREDITORS					
Amounts falling due within one year	15	(750)	-	(750)	(3,489)
NET CURRENT ASSETS		<u>35,345</u>	<u>19,907</u>	<u>55,252</u>	<u>29,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,042</u>	<u>19,907</u>	<u>57,949</u>	<u>32,618</u>
NET ASSETS		<u>38,042</u>	<u>19,907</u>	<u>57,949</u>	<u>32,618</u>
FUNDS	16				
Unrestricted funds				38,042	32,618
Restricted funds				19,907	-
TOTAL FUNDS				<u>57,949</u>	<u>32,618</u>

The financial statements were approved by the Board of Trustees on 28th October 2014 and were signed on its behalf by:


.....
K Cloke -Trustee

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Notes to the Financial Statements For The Year Ended 31 December 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 and fittings - 20% on cost

The company carries tangible fixed assets in the balance sheet using the depreciated historic cost method.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes the purchase price, inclusive of value added tax and net of discounts and rebates where appropriate. Stock which is expected to be issued at no charge for promotional activities are included in the stock valuation at a net realisable value of £nil.

Taxation

The charity is exempt from 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.

Financial instruments

Financial Instruments are classified and accounted for according to the substance of the transaction as either a financial asset, liability or equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after all liabilities have been deducted.

OCD UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2013

2. ACTIVITIES FOR GENERATING FUNDS

	31.12.13	31.12.12
	£	£
Grants	22,312	9,898
Membership dues	26,957	35,152
Books	2,684	2,673
OCD information booklet sales	494	248
Conferences	3,392	5,234
	<u>55,839</u>	<u>53,205</u>

3. INVESTMENT INCOME

	31.12.13	31.12.12
	£	£
Bank interest	20	15
	<u>20</u>	<u>15</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.12.13	31.12.12
		£	£
Sponsorship monies	Charitable activities	31,054	28,244
Merchandise and clothing	Charitable activities	2,331	1,087
Cards and calendars	Charitable activities	748	628
		<u>34,133</u>	<u>29,959</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	31.12.13	31.12.12
	£	£
Promotional costs	3,738	-
Sponsorship costs	10,519	4,926
	<u>14,257</u>	<u>4,926</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	31.12.13	31.12.12
	£	£
Opening stock	2,000	-
Purchases	3,852	2,717
Closing stock	(2,784)	-
	<u>3,068</u>	<u>2,717</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Charitable activities	<u>60,240</u>	<u>14,252</u>	<u>74,492</u>

OCD UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2013

8. SUPPORT COSTS

	Management £
Other resources expended	101
Charitable activities	14,252
	<u>14,353</u>

9. GOVERNANCE COSTS

	31.12.13 £	31.12.12 £
Meeting costs	189	163
Accountancy	750	100
	<u>939</u>	<u>263</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2013 nor for the year ended 31 December 2012.

Trustees' expenses

During the year an amount of £189 (2012: £163) was re-imbursed to the trustees in respect of expenses incurred in undertaking their charitable duties.

11. STAFF COSTS

	31.12.13 £	31.12.12 £
Wages and salaries	43,186	31,283
Social security costs	4,564	13,872
	<u>47,750</u>	<u>45,155</u>

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

	31.12.13	31.12.12
Management and administration	<u>1</u>	<u>1</u>

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

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Notes to the Financial Statements - continued
For The Year Ended 31 December 2013

12. TANGIBLE FIXED ASSETS

Fixtures and
fittings
£

COST

At 1 January 2013

8,421

Additions

689

At 31 December 2013

9,110

DEPRECIATION

At 1 January 2013

5,228

Charge for year

1,185

At 31 December 2013

6,413

NET BOOK VALUE

At 31 December 2013

2,697

At 31 December 2012

3,193

13. STOCKS

31.12.13

31.12.12

£

£

Stocks

2,784

2,000

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.13

31.12.12

£

£

Trade debtors

-

25

Other debtors

212

1,295

212

1,320

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.13

31.12.12

£

£

Other creditors

750

3,489

OCD UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2013

16. **MOVEMENT IN FUNDS**

	At 1.1.13 £	Net movement in funds £	At 31.12.13 £
Unrestricted funds			
General fund	32,618	5,424	38,042
Restricted funds			
Restricted general fund	-	19,907	19,907
TOTAL FUNDS	<u>32,618</u>	<u>25,331</u>	<u>57,949</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,876	(90,452)	5,424
Restricted funds			
Restricted general fund	22,312	(2,405)	19,907
TOTAL FUNDS	<u>118,188</u>	<u>(92,857)</u>	<u>25,331</u>

OCD UK

Detailed Statement of Financial Activities
For The Year Ended 31 December 2013

	31.12.13 £	31.12.12 £
INCOMING RESOURCES		
Voluntary income		
Donations	27,931	22,441
Activities for generating funds		
Grants	22,312	9,898
Membership dues	26,957	35,152
Books	2,684	2,673
OCD information booklet sales	494	248
Conferences	3,392	5,234
	<hr/>	<hr/>
	55,839	53,205
Investment income		
Bank interest	20	15
Incoming resources from charitable activities		
Sponsorship monies	31,054	28,244
Merchandise and clothing	2,331	1,087
Cards and calendars	748	628
	<hr/>	<hr/>
	34,133	29,959
Other incoming resources		
Other income	265	220
	<hr/>	<hr/>
Total incoming resources	118,188	105,840
RESOURCES EXPENDED		
Costs of generating voluntary income		
Promotional costs	3,738	-
Sponsorship costs	10,519	4,926
	<hr/>	<hr/>
	14,257	4,926
Fundraising trading: cost of goods sold and other costs		
Opening stock	2,000	-
Purchases	3,852	2,717
Closing stock	(2,784)	-
	<hr/>	<hr/>
	3,068	2,717
Charitable activities		
Wages	43,186	31,283
Social security	4,564	13,872
Insurance	406	683
Light and heat	1,406	-
Telephone	1,349	2,240
Carried forward	50,911	48,078

This page does not form part of the statutory financial statements

OCD UK

Detailed Statement of Financial Activities
For The Year Ended 31 December 2013

	31.12.13	31.12.12
	£	£
Charitable activities		
Brought forward	50,911	48,078
Postage and stationery	466	5,659
Conference costs	138	14,990
Membership expenses	-	4,794
Volunteer expenses	-	13
Travel and subsistence	670	798
Support groups	-	1,533
Dues and subscriptions	70	381
Website costs	2,289	1,513
Recruitment costs	1,193	-
Office consumables & supplies	791	1,115
Miscellaneous expenses	1,295	262
Software costs	13	134
Training fees	-	136
Bank charges	1,219	1,289
Fixtures and fittings	1,185	1,047
	<hr/>	<hr/>
	60,240	81,742
Governance costs		
Meeting costs	189	163
Accountancy	750	100
	<hr/>	<hr/>
	939	263
Support costs		
Management		
Telephone	780	-
Postage and stationery	3,644	-
Sundries	101	-
Conference support costs	5,877	-
Printing costs	2,362	-
Room hire	1,589	-
	<hr/>	<hr/>
	14,353	-
Total resources expended	92,857	89,648
Net income	<hr/> <hr/>	<hr/> <hr/>
	25,331	16,192

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