

Report of the Trustees and
Financial Statements

for

OCD-UK

For the Year Ended
31 December 2015

OCD-UK

Contents of the Financial Statements
For The Year Ended 31 December 2015

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

OCD-UK

Report of the Trustees **For The Year Ended 31 December 2015**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. 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

C Mills	
C Gellard	
M Bartlett	
Y Jerrard	
J Sharman	
P Sumal	- resigned 30.6.15
C Rowe	
N Marlow	- appointed 1.5.15

Independent examiner

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

Bankers

Royal Bank of Scotland	The Co-Operative Bank
Nottingham City Office	PO Box 250
8 South Parade	Skelmersdale
Nottingham	WN8 6WT
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.

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.

OCD-UK

Report of the Trustees **For The Year Ended 31 December 2015**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OCD-UK has continued to develop its activities during the year to 31 December 2015, with a closing membership of 744 members (2014: 758) which is a slight decrease on the previous year although 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 that the charity has generated an overall surplus of £19,522 (2014: deficit £19,128).

The 'Are you a little bit OCD?' project use of a fun and quirky 'sofa zone' which was set up in public spaces across the East Midlands and engaged the public in conversation about Obsessive-Compulsive Disorder (OCD) and the stigma created through the use of the language we all use. The project allowed OCD-UK to recruit new volunteer relationships which was hugely successful. The project was made possible through funding from the mental health anti-stigma programme, Time to Change, England's biggest programme to end the stigma and discrimination faced by people with mental health problems. The programme is run by the charities Mind and Rethink Mental Illness, and funded by the Department of Health, Comic Relief and the Big Lottery Fund.

The 18-month project was completed in the first three months of 2015 with funding for the January to March 2015 period. Project leader, OCD-UK's Beth Hemus, was also invited to address a Time to Change workshop to talk about her strategy of recruiting and supporting volunteers.

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 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 2015, free reserves stood at £54,027 (2014: £31,413) and restricted funds stood at £3,316 (2014: £7,408). 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.

Approved by order of the board of trustees on 12 OCTOBER 2016 and signed on its behalf by:


.....
C Mills - Trustee

Independent Examiner's Report to the Trustees of
OCD-UK

I report on the accounts for the year ended 31 December 2015 set out on pages four to nine.

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 Acthave 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: 12 OCTOBER 2016

OCD-UK

Statement of Financial Activities
For The Year Ended 31 December 2015

		Unrestricted fund	Restricted fund	Time to Change Grant	31.12.15 Total funds	31.12.14 Total funds
	Note	£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income		80,655	1,100	-	81,755	73,270
Activities for generating funds	2	7,314	-	-	7,314	14,180
Investment income	3	19	-	-	19	28
Incoming resources from charitable activities						
Charitable activities	4	36,717	-	-	36,717	28,244
Other incoming resources		<u>307</u>	<u>-</u>	<u>-</u>	<u>307</u>	<u>637</u>
Total incoming resources		125,012	1,100	-	126,112	116,359
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income	5	12,719	100	189	13,008	15,922
Fundraising trading: cost of goods sold and other costs	6	2,640	-	-	2,640	5,428
Charitable activities						
Charitable activities	7	85,974	-	3,903	89,877	112,439
Governance costs	9	<u>1,065</u>	<u>-</u>	<u>-</u>	<u>1,065</u>	<u>1,698</u>
Total resources expended		<u>102,398</u>	<u>100</u>	<u>4,092</u>	<u>106,590</u>	<u>135,487</u>
NET INCOMING/(OUTGOING) RESOURCES		22,614	1,000	(4,092)	19,522	(19,128)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>31,413</u>	<u>-</u>	<u>7,408</u>	<u>38,821</u>	<u>57,949</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>54,027</u></u>	<u><u>1,000</u></u>	<u><u>3,316</u></u>	<u><u>58,343</u></u>	<u><u>38,821</u></u>

The notes form part of these financial statements

OCD-UK

**Balance Sheet
At 31 December 2015**

		Unrestricted fund	Restricted fund	Time to Change Grant	31.12.15 Total funds	31.12.14 Total funds
	Note	£	£	£	£	£
FIXED ASSETS						
Tangible assets	12	1,545	-	-	1,545	3,193
CURRENT ASSETS						
Stocks	13	3,759	-	-	3,759	3,219
Debtors	14	360	-	-	360	544
Cash at bank		<u>49,385</u>	<u>1,000</u>	<u>3,315</u>	<u>53,700</u>	<u>33,221</u>
		53,504	1,000	3,315	57,819	36,984
CREDITORS						
Amounts falling due within one year	15	(1,021)	-	-	(1,021)	(1,356)
NET CURRENT ASSETS		<u>52,483</u>	<u>1,000</u>	<u>3,315</u>	<u>56,798</u>	<u>35,628</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		54,028	1,000	3,315	58,343	38,821
NET ASSETS		<u>54,028</u>	<u>1,000</u>	<u>3,315</u>	<u>58,343</u>	<u>38,821</u>
FUNDS	16					
Unrestricted funds					54,028	31,413
Restricted funds					<u>4,315</u>	<u>7,408</u>
TOTAL FUNDS					<u>58,343</u>	<u>38,821</u>

The financial statements were approved by the Board of Trustees on 12 OCTOBER 2016 and were signed on its behalf by:



C Mills
-Trustee

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31 December 2015

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% and 33% 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.

2. ACTIVITIES FOR GENERATING FUNDS

	31.12.15	31.12.14
	£	£
Conferences	<u>7,314</u>	<u>14,180</u>

3. INVESTMENT INCOME

	31.12.15	31.12.14
	£	£
Bank interest	<u>19</u>	<u>28</u>

OCD-UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2015

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.12.15 £	31.12.14 £
Sponsorship monies	Charitable activities	30,815	19,338
Merchandise and clothing	Charitable activities	4,908	8,010
Cards and calendars	Charitable activities	994	896
		<u>36,717</u>	<u>28,244</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	31.12.15 £	31.12.14 £
Sponsorship costs	<u>13,008</u>	<u>15,922</u>

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

	31.12.15 £	31.12.14 £
Opening stock	3,219	2,784
Purchases	3,180	5,863
Closing stock	<u>(3,759)</u>	<u>(3,219)</u>
	<u>2,640</u>	<u>5,428</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Charitable activities	<u>74,410</u>	<u>15,467</u>	<u>89,877</u>

8. SUPPORT COSTS

	Management £
Charitable activities	<u>15,467</u>

9. GOVERNANCE COSTS

	31.12.15 £	31.12.14 £
Accountancy	1,065	1,290
Legal fees	-	408
	<u>1,065</u>	<u>1,698</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014.

Trustees' expenses

During the year an amount of £nil (2013: £189) was re-imbursed to the trustees in respect of expenses incurred in undertaking their charitable duties.

OCD-UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2015

11. STAFF COSTS

	31.12.15	31.12.14
	£	£
Wages and salaries	53,148	61,784
Social security costs	<u>5,382</u>	<u>3,502</u>
	<u>58,530</u>	<u>65,286</u>

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

	31.12.15	31.12.14
Management and administration	<u>2</u>	<u>2</u>

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

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2015	11,431
Additions	<u>280</u>
At 31 December 2015	<u>11,711</u>
DEPRECIATION	
At 1 January 2015	8,238
Charge for year	<u>1,928</u>
At 31 December 2015	<u>10,166</u>
NET BOOK VALUE	
At 31 December 2015	<u>1,545</u>
At 31 December 2014	<u>3,193</u>

13. STOCKS

	31.12.15	31.12.14
	£	£
Stocks	<u>3,759</u>	<u>3,219</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.15	31.12.14
	£	£
Trade debtors	-	242
Prepayments	<u>360</u>	<u>302</u>
	<u>360</u>	<u>544</u>

OCD-UK

Notes to the Financial Statements - continued
For The Year Ended 31 December 2015

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.15 £	31.12.14 £
Trade creditors	1	396
Accrued expenses	<u>1,020</u>	<u>960</u>
	<u>1,021</u>	<u>1,356</u>

16. MOVEMENT IN FUNDS

	At 1.1.15 £	Net movement in funds £	At 31.12.15 £
Unrestricted funds			
General fund	31,413	22,615	54,028
Restricted funds			
Restricted general fund	-	1,000	1,000
Time to Change Grant	<u>7,408</u>	<u>(4,093)</u>	<u>3,315</u>
	7,408	(3,093)	4,315
TOTAL FUNDS	<u>38,821</u>	<u>19,522</u>	<u>58,343</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,012	(102,397)	22,615
Restricted funds			
Restricted general fund	1,100	(100)	1,000
Time to Change Grant	<u>-</u>	<u>(4,093)</u>	<u>(4,093)</u>
	1,100	(4,193)	(3,093)
TOTAL FUNDS	<u>126,112</u>	<u>(106,590)</u>	<u>19,522</u>

OCD-UK

Detailed Statement of Financial Activities
For The Year Ended 31 December 2015

	31.12.15 £	31.12.14 £
INCOMING RESOURCES		
Voluntary income		
Donations and membership	79,655	53,648
Grants	<u>2,100</u>	<u>19,622</u>
	81,755	73,270
Activities for generating funds		
Conferences	7,314	14,180
Investment income		
Bank interest	19	28
Incoming resources from charitable activities		
Sponsorship monies	30,815	19,338
Merchandise and clothing	4,908	8,010
Cards and calendars	<u>994</u>	<u>896</u>
	36,717	28,244
Other incoming resources		
Other income	<u>307</u>	<u>637</u>
Total incoming resources	126,112	116,359
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sponsorship costs	13,008	15,922
Fundraising trading: cost of goods sold and other costs		
Opening stock	3,219	2,784
Purchases	3,180	5,863
Closing stock	<u>(3,759)</u>	<u>(3,219)</u>
	2,640	5,428
Charitable activities		
Wages	53,148	61,784
Social security	5,382	3,502
Insurance	862	637
Light and heat	883	711
Telephone	1,393	1,458
Postage and stationery	994	818
Travel and subsistence	2,592	3,646
Support groups	1,088	83
Website costs	2,645	2,615
Office consumables & supplies	411	1,019
Miscellaneous expenses	1,296	391
Software costs	343	150
Training fees	-	60
Bank charges	1,399	1,664
Telephone	46	970
Fixtures and fittings	<u>1,928</u>	<u>1,825</u>
	74,410	81,333

OCD-UK

Detailed Statement of Financial Activities
For The Year Ended 31 December 2015

	31.12.15 £	31.12.14 £
Governance costs		
Accountancy	1,065	1,290
Legal fees	<u>-</u>	<u>408</u>
	1,065	1,698
Support costs		
Management		
Telephone	780	787
Postage and stationery	3,618	4,766
Sundries	52	174
Conference support costs	8,956	21,911
Printing costs	<u>2,061</u>	<u>3,468</u>
	<u>15,467</u>	<u>31,106</u>
Total resources expended	106,590	135,487
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>19,522</u></u>	<u><u>(19,128)</u></u>