

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
FOR
OCD-UK

Nicholson Tax & Accounts
The Old Dairy
Chevin Green Farm
Chevin Road
Belper
Derbyshire
DE56 2UN

OCD-UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

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

OCD-UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103210

Principal address

PO Box 8995
Nottingham
Nottinghamshire
NG10 9AU

Trustees

Ms C Mills
Miss C Gellard
M Bartlett
Miss Y Jerrard
Mrs J Sharman
Miss C Rowe
N Marlow
Mrs K Cloke

Independent examiner

E O'Connor
Nicholson Tax & Accounts
The Old Dairy
Chevin Green Farm
Chevin Road
Belper
Derbyshire
DE56 2UN

Approved by order of the board of trustees on 26th October 2018 and signed on its behalf by:



Ms C Mills - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OCD-UK

Independent examiner's report to the trustees of OCD-UK

I report to the charity trustees on my examination of the accounts of the OCD-UK (the Trust) for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



E O'Connor
Nicholson Tax & Accounts
The Old Dairy
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Derbyshire
DE56 2UN

Date: 26 October 2018.....

OCD-UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.17 Total funds £ | 31.12.16 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 47,093 | - | 47,093 | 48,868 |
| Charitable activities | 4 | | | | |
| Charitable activities | | 31,157 | - | 31,157 | 31,886 |
| Other trading activities | 2 | 2,405 | - | 2,405 | - |
| Investment income | 3 | 14 | - | 14 | 15 |
| Other income | | 309 | - | 309 | 330 |
| Total | | 80,978 | - | 80,978 | 81,099 |
| | | | | | |
| EXPENDITURE ON | | | | | |
| Raising funds | 5 | 10,674 | - | 10,674 | 10,295 |
| Charitable activities | 6 | | | | |
| Charitable activities | | 81,921 | - | 81,921 | 80,630 |
| Total | | 92,595 | - | 92,595 | 90,925 |
| | | | | | |
| NET INCOME/(EXPENDITURE) | | (11,617) | - | (11,617) | (9,826) |
| | | | | | |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 44,202 | 4,315 | 48,517 | 58,343 |
| | | | | | |
| TOTAL FUNDS CARRIED FORWARD | | 32,585 | 4,315 | 36,900 | 48,517 |

The notes form part of these financial statements

OCD-UK

BALANCE SHEET
AT 31 DECEMBER 2017

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.17 Total funds £ | 31.12.16 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 11 | 2,975 | - | 2,975 | 2,406 |
| CURRENT ASSETS | | | | | |
| Stocks | 12 | 3,791 | - | 3,791 | 5,016 |
| Debtors | 13 | 691 | - | 691 | 494 |
| Cash at bank and in hand | | 26,141 | 4,315 | 30,456 | 42,115 |
| | | <u>30,623</u> | <u>4,315</u> | <u>34,938</u> | <u>47,625</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (1,013) | - | (1,013) | (1,514) |
| NET CURRENT ASSETS | | <u>29,610</u> | <u>4,315</u> | <u>33,925</u> | <u>46,111</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>32,585</u> | <u>4,315</u> | <u>36,900</u> | <u>48,517</u> |
| NET ASSETS | | <u>32,585</u> | <u>4,315</u> | <u>36,900</u> | <u>48,517</u> |
| FUNDS | 15 | | | | |
| Unrestricted funds | | | | 32,585 | 44,202 |
| Restricted funds | | | | 4,315 | 4,315 |
| TOTAL FUNDS | | | | <u>36,900</u> | <u>48,517</u> |

The financial statements were approved by the Board of Trustees on 26th October 2018 and were signed on its behalf by:


Ms C Mills -Trustee

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Allocation and apportionment of costs

Stocks

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

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.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

| | 31.12.17 | 31.12.16 |
|-------------|-------------------|-------------------|
| | £ | £ |
| Conferences | 2,405 | - |
| | <u> </u> | <u> </u> |

3. INVESTMENT INCOME

| | 31.12.17 | 31.12.16 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 14 | 15 |
| | <u> </u> | <u> </u> |

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

4. INCOME FROM CHARITABLE ACTIVITIES

| | | 31.12.17 | 31.12.16 |
|--------------------------|-----------------------|----------------------|---------------|
| | Activity | £ | £ |
| Sponsorship monies | Charitable activities | 25,324 | 26,031 |
| Merchandise and clothing | Charitable activities | 4,840 | 4,883 |
| Cards and calendars | Charitable activities | 993 | 972 |
| | | <u>31,157</u> | <u>31,886</u> |

5. RAISING FUNDS

Raising donations and legacies

| | 31.12.17 | 31.12.16 |
|-------------------|---------------------|--------------|
| | £ | £ |
| Sponsorship costs | 6,099 | 9,169 |
| Storage costs | 214 | 289 |
| | <u>6,313</u> | <u>9,458</u> |

Other trading activities

| | 31.12.17 | 31.12.16 |
|---------------|---------------------|------------|
| | £ | £ |
| Opening stock | 5,016 | 3,759 |
| Purchases | 3,136 | 2,094 |
| Closing stock | (3,791) | (5,016) |
| | <u>4,361</u> | <u>837</u> |

Aggregate amounts

10,674 10,295

6. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Support costs | Totals |
|-----------------------|----------------------|----------------------|----------------------|
| | £ | (See note 7) | £ |
| | £ | £ | £ |
| Charitable activities | <u>48,071</u> | <u>33,850</u> | <u>81,921</u> |

7. SUPPORT COSTS

| | Management | Governance | Totals |
|-----------------------|----------------------|---------------------|----------------------|
| | £ | costs | £ |
| | £ | £ | £ |
| Charitable activities | <u>32,782</u> | <u>1,068</u> | <u>33,850</u> |

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

9. STAFF COSTS

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

| | | |
|-------------------------------|-----------------|----------|
| | 31.12.17 | 31.12.16 |
| Management and administration | <u>2</u> | <u>2</u> |

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 48,868 | - | 48,868 |
| Charitable activities | | | |
| Charitable activities | 31,886 | - | 31,886 |
| Investment income | 15 | - | 15 |
| Other income | 330 | - | 330 |
| Total | <u>81,099</u> | - | <u>81,099</u> |
| EXPENDITURE ON | | | |
| Raising funds | 10,295 | - | 10,295 |
| Charitable activities | | | |
| Charitable activities | 80,630 | - | 80,630 |
| Total | <u>90,925</u> | - | <u>90,925</u> |
| NET INCOME/(EXPENDITURE) | <u>(9,826)</u> | - | <u>(9,826)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>54,028</u> | <u>4,315</u> | <u>58,343</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>44,202</u> | <u>4,315</u> | <u>48,517</u> |

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

11. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Office equipment £ | Totals £ |
|-----------------------|--|-----------------------------------|---------------------|
| COST | | | |
| At 1 January 2017 | 630 | 14,239 | 14,869 |
| Additions | 1,641 | 742 | 2,383 |
| At 31 December 2017 | <u>2,271</u> | <u>14,981</u> | <u>17,252</u> |
| | | | |
| DEPRECIATION | | | |
| At 1 January 2017 | 443 | 12,020 | 12,463 |
| Charge for year | 514 | 1,300 | 1,814 |
| At 31 December 2017 | <u>957</u> | <u>13,320</u> | <u>14,277</u> |
| | | | |
| NET BOOK VALUE | | | |
| At 31 December 2017 | <u>1,314</u> | <u>1,661</u> | <u>2,975</u> |
| At 31 December 2016 | <u>187</u> | <u>2,219</u> | <u>2,406</u> |

12. STOCKS

| | | |
|--------|-----------------|-----------------|
| | 31.12.17 | 31.12.16 |
| | £ | £ |
| Stocks | <u>3,791</u> | <u>5,016</u> |

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|-----------------|-----------------|
| | 31.12.17 | 31.12.16 |
| | £ | £ |
| Trade debtors | 165 | 105 |
| Other debtors | 526 | 389 |
| | <u>691</u> | <u>494</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|------------------------------|-----------------|-----------------|
| | 31.12.17 | 31.12.16 |
| | £ | £ |
| Taxation and social security | - | 446 |
| Other creditors | 1,013 | 1,068 |
| | <u>1,013</u> | <u>1,514</u> |

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

15. MOVEMENT IN FUNDS

| | At 1.1.17 £ | Net movement in funds £ | At 31.12.17 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 44,202 | (11,617) | 32,585 |
| Restricted funds | | | |
| Restricted General Fund | 4,315 | - | 4,315 |
| TOTAL FUNDS | <u>48,517</u> | <u>(11,617)</u> | <u>36,900</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 80,978 | (92,595) | (11,617) |
| TOTAL FUNDS | <u>80,978</u> | <u>(92,595)</u> | <u>(11,617)</u> |

Comparatives for movement in funds

| | At 1.1.16 £ | Net movement in funds £ | At 31.12.16 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted Funds | | | |
| General fund | 54,028 | (9,826) | 44,202 |
| Restricted Funds | | | |
| Restricted General Fund | 4,315 | - | 4,315 |
| TOTAL FUNDS | <u>58,343</u> | <u>(9,826)</u> | <u>48,517</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 81,099 | (90,925) | (9,826) |
| TOTAL FUNDS | <u>81,099</u> | <u>(90,925)</u> | <u>(9,826)</u> |

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

| | 31.12.17 £ | 31.12.16 £ |
|---------------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations and membership | 46,093 | 48,368 |
| Grants | 1,000 | 500 |
| | <hr/> 47,093 | <hr/> 48,868 |
| Other trading activities | | |
| Conferences | 2,405 | - |
| Investment income | | |
| Deposit account interest | 14 | 15 |
| Charitable activities | | |
| Sponsorship monies | 25,324 | 26,031 |
| Merchandise and clothing | 4,840 | 4,883 |
| Cards and calendars | 993 | 972 |
| | <hr/> 31,157 | <hr/> 31,886 |
| Other income | | |
| Other income | 309 | 330 |
| | <hr/> 80,978 | <hr/> 81,099 |
| Total incoming resources | | |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Sponsorship costs | 6,099 | 9,169 |
| Storage costs | 214 | 289 |
| | <hr/> 6,313 | <hr/> 9,458 |
| Other trading activities | | |
| Opening stock | 5,016 | 3,759 |
| Purchases | 3,136 | 2,094 |
| Closing stock | (3,791) | (5,016) |
| | <hr/> 4,361 | <hr/> 837 |
| Charitable activities | | |
| Wages | 42,293 | 49,747 |
| Social security | 1,757 | 5,386 |
| Pensions | 39 | 37 |
| Support groups | 3,982 | 1,009 |
| | <hr/> 48,071 | <hr/> 56,179 |
| Support costs | | |

This page does not form part of the statutory financial statements

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

| | 31.12.17 | 31.12.16 |
|--|-----------------|----------------|
| | £ | £ |
| Management | | |
| Insurance | 874 | 1,197 |
| Light and heat | 180 | 1,005 |
| Communication charges | 1,429 | 3,079 |
| Postage and stationery | 6,250 | 4,965 |
| Sundries | 687 | 1,653 |
| Travelling and net conference expenses | 6,872 | 2,404 |
| Printing costs | 2,527 | 2,586 |
| Website costs | 3,543 | 2,762 |
| Software costs | 1,045 | 582 |
| Office rent and rates | 6,619 | - |
| Fixtures and fittings depreciation | 514 | 116 |
| Computer equipment depreciation | 1,300 | 2,181 |
| Bank charges | 942 | 865 |
| | <hr/> | <hr/> |
| | 32,782 | 23,395 |
| Governance costs | | |
| Accountancy and legal fees | 1,068 | 1,056 |
| | <hr/> | <hr/> |
| Total resources expended | 92,595 | 90,925 |
| | <hr/> | <hr/> |
| Net expenditure | (11,617) | (9,826) |
| | <hr/> <hr/> | <hr/> <hr/> |