

REGISTERED CHARITY NUMBER: 1103210

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018
FOR
OCD-UK

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

OCD-UK

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FOR THE YEAR ENDED 31 DECEMBER 2018

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OCD-UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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

Miss J Griffiths

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 31 July 2019 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 2018.

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
Chevin Green Farm
Chevin Road
Belper
Derbyshire
DE56 2UN

31 July 2019

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		44,605	13,076	57,681	47,093
Charitable activities	4				
Charitable activities		23,792	-	23,792	31,157
Other trading activities	2	6,782	-	6,782	2,405
Investment income	3	8	-	8	14
Other income		-	-	-	309
Total		75,187	13,076	88,263	80,978
 EXPENDITURE ON					
Raising funds	5	5,316	-	5,316	10,674
Charitable activities	6				
Charitable activities		85,105	11,743	96,848	81,921
Total		90,421	11,743	102,164	92,595
NET INCOME/(EXPENDITURE)		(15,234)	1,333	(13,901)	(11,617)
 RECONCILIATION OF FUNDS					
Total funds brought forward		32,585	4,315	36,900	48,517
TOTAL FUNDS CARRIED FORWARD		17,351	5,648	22,999	36,900

The notes form part of these financial statements

OCD-UK

**BALANCE SHEET
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Tangible assets	11	2,975	-	2,975	2,975
CURRENT ASSETS					
Stocks	12	3,934	-	3,934	3,791
Debtors	13	766	-	766	691
Cash at bank and in hand		12,088	17,557	29,645	30,456
		<u>16,788</u>	<u>17,557</u>	<u>34,345</u>	<u>34,938</u>
CREDITORS					
Amounts falling due within one year	14	(2,412)	(11,909)	(14,321)	(1,013)
NET CURRENT ASSETS		<u>14,376</u>	<u>5,648</u>	<u>20,024</u>	<u>33,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,351</u>	<u>5,648</u>	<u>22,999</u>	<u>36,900</u>
NET ASSETS		<u>17,351</u>	<u>5,648</u>	<u>22,999</u>	<u>36,900</u>
FUNDS	15				
Unrestricted funds				17,351	32,585
Restricted funds				5,648	4,315
TOTAL FUNDS				<u>22,999</u>	<u>36,900</u>

The financial statements were approved by the Board of Trustees on 31 July 2019 and were signed on its behalf by:

Ms C Mills -Trustee

The notes form part of these financial statements

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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

	31.12.18	31.12.17
	£	£
Conferences	6,782	2,405
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Deposit account interest	8	14
	<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.18	31.12.17
	Activity	£	£
Sponsorship monies	Charitable activities	19,270	25,324
Merchandise and clothing	Charitable activities	3,398	4,840
Cards and calendars	Charitable activities	1,124	993
		<u>23,792</u>	<u>31,157</u>

5. RAISING FUNDS

Raising donations and legacies

		31.12.18	31.12.17
		£	£
Sponsorship costs		3,003	6,099
Storage costs		43	214
		<u>3,046</u>	<u>6,313</u>

Other trading activities

		31.12.18	31.12.17
		£	£
Opening stock		3,791	5,016
Purchases		2,413	3,136
Closing stock		(3,934)	(3,791)
		<u>2,270</u>	<u>4,361</u>

Aggregate amounts		<u>5,316</u>	<u>10,674</u>
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6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	(See note 7)	£
Charitable activities	<u>57,061</u>	<u>39,787</u>	<u>96,848</u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable activities	<u>38,719</u>	<u>1,068</u>	<u>39,787</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

9. STAFF COSTS

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

	31.12.18	31.12.17
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 funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	47,093	-	47,093
Charitable activities			
Charitable activities	31,157	-	31,157
Other trading activities	2,405	-	2,405
Investment income	14	-	14
Other income	309	-	309
Total	<u>80,978</u>	-	<u>80,978</u>
EXPENDITURE ON			
Raising funds	10,674	-	10,674
Charitable activities			
Charitable activities	81,921	-	81,921
Total	<u>92,595</u>	-	<u>92,595</u>
NET INCOME/(EXPENDITURE)	<u>(11,617)</u>	-	<u>(11,617)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,202</u>	<u>4,315</u>	<u>48,517</u>
TOTAL FUNDS CARRIED FORWARD	<u>32,585</u>	<u>4,315</u>	<u>36,900</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2018	2,271	14,981	17,252
Additions	580	1,648	2,228
At 31 December 2018	2,851	16,629	19,480
DEPRECIATION			
At 1 January 2018	957	13,320	14,277
Charge for year	379	1,849	2,228
At 31 December 2018	1,336	15,169	16,505
NET BOOK VALUE			
At 31 December 2018	1,515	1,460	2,975
At 31 December 2017	1,314	1,661	2,975

12. STOCKS

		31.12.18	31.12.17
		£	£
Stocks		3,934	3,791

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.12.18	31.12.17
		£	£
Trade debtors		105	165
Other debtors		661	526
		766	691

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.12.18	31.12.17
		£	£
Taxation and social security		1,409	-
Other creditors		12,912	1,013
		14,321	1,013

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

15. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General Fund	32,585	(15,234)	17,351
Restricted funds			
Restricted General Fund	4,315	-	4,315
Awards for All	-	925	925
Children in Need	-	408	408
	<u>4,315</u>	<u>1,333</u>	<u>5,648</u>
TOTAL FUNDS	<u><u>36,900</u></u>	<u><u>(13,901)</u></u>	<u><u>22,999</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	75,187	(90,421)	(15,234)
Restricted funds			
Awards for All	5,828	(4,903)	925
Children in Need	6,663	(6,255)	408
Derbyshire Foundation	585	(585)	-
	<u>13,076</u>	<u>(11,743)</u>	<u>1,333</u>
TOTAL FUNDS	<u><u>88,263</u></u>	<u><u>(102,164)</u></u>	<u><u>(13,901)</u></u>

Comparatives for 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><u>48,517</u></u>	<u><u>(11,617)</u></u>	<u><u>36,900</u></u>

OCD-UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

15. MOVEMENT IN FUNDS - continued

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	80,978	(92,595)	(11,617)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General Fund	44,202	(26,851)	17,351
Restricted funds			
Restricted General Fund	4,315	-	4,315
Awards for All	-	925	925
Children in Need	-	408	408
	<hr/>	<hr/>	<hr/>
	4,315	1,333	5,648
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	48,517	(25,518)	22,999
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	156,165	(183,016)	(26,851)
Restricted funds			
Awards for All	5,828	(4,903)	925
Children in Need	6,663	(6,255)	408
Derbyshire Foundation	585	(585)	-
	<hr/>	<hr/>	<hr/>
	13,076	(11,743)	1,333
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	169,241	(194,759)	(25,518)
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16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	31.12.18	31.12.17
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and membership	44,605	46,093
Grants	13,076	1,000
	57,681	47,093
Other trading activities		
Conferences	6,782	2,405
Investment income		
Deposit account interest	8	14
Charitable activities		
Sponsorship monies	19,270	25,324
Merchandise and clothing	3,398	4,840
Cards and calendars	1,124	993
	23,792	31,157
Other income		
Other income	-	309
Total incoming resources	88,263	80,978
EXPENDITURE		
Raising donations and legacies		
Sponsorship costs	3,003	6,099
Storage costs	43	214
	3,046	6,313
Other trading activities		
Opening stock	3,791	5,016
Purchases	2,413	3,136
Closing stock	(3,934)	(3,791)
	2,270	4,361
Charitable activities		
Wages	53,331	42,293
Social security	2,150	1,757
Pensions	114	39
Support groups	1,466	3,982
	57,061	48,071
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 2018

	31.12.18	31.12.17
	£	£
Management		
Insurance	914	874
Light and heat	75	180
Communication charges	1,635	1,429
Postage and stationery	7,315	6,250
Sundries	922	687
Travelling and net conference expenses	11,743	6,872
Printing costs	1,019	2,527
Website costs	1,719	3,543
Software costs	701	1,045
Rented office costs	9,528	6,619
Fixtures and fittings depreciation	379	514
Computer equipment depreciation	1,849	1,300
Bank charges	920	942
	38,719	32,782
Governance costs		
Accountancy and legal fees	1,068	1,068
Total resources expended	102,164	92,595
	<hr/>	<hr/>
Net expenditure	(13,901)	(11,617)
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This page does not form part of the statutory financial statements