

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
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 2019

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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	- resigned 31.1.19
Miss Y Jerrard	
Miss J Griffiths	
Miss C Rowe	
N Marlow	
Mrs K Cloke	
Miss C Goldenberg	- appointed 31.7.19

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 13 March 2020 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 2019.

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').

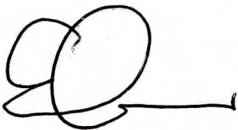
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
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Belper
Derbyshire
DE56 2UN

13 March 2020

OCD-UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted fund £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,051	49,200	89,251	57,681
Charitable activities	4				
Charitable activities		39,975	-	39,975	23,792
Other trading activities	2	8,248	-	8,248	6,782
Investment income	3	<u>5</u>	<u>-</u>	<u>5</u>	<u>8</u>
Total		88,279	49,200	137,479	88,263
 EXPENDITURE ON					
Raising funds	5	13,570	-	13,570	5,316
Charitable activities	6				
Charitable activities		<u>75,110</u>	<u>24,664</u>	<u>99,774</u>	<u>96,848</u>
Total		<u>88,680</u>	<u>24,664</u>	<u>113,344</u>	102,164
 NET INCOME/(EXPENDITURE)		(401)	24,536	24,135	(13,901)
 RECONCILIATION OF FUNDS					
Total funds brought forward		17,351	5,648	22,999	36,900
 TOTAL FUNDS CARRIED FORWARD		<u><u>16,950</u></u>	<u><u>30,184</u></u>	<u><u>47,134</u></u>	<u><u>22,999</u></u>

The notes form part of these financial statements

OCD-UK

BALANCE SHEET
AT 31 DECEMBER 2019

		Unrestricted fund	Restricted funds	31.12.19 Total funds	31.12.18 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	1,017	2,929	3,946	2,975
CURRENT ASSETS					
Stocks	12	4,384	-	4,384	3,934
Debtors	13	907	-	907	766
Cash at bank and in hand		<u>11,660</u>	<u>60,995</u>	<u>72,655</u>	<u>29,645</u>
		16,951	60,995	77,946	34,345
CREDITORS					
Amounts falling due within one year	14	(1,018)	(33,740)	(34,758)	(14,321)
NET CURRENT ASSETS		<u>15,933</u>	<u>27,255</u>	<u>43,188</u>	<u>20,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,950	30,184	47,134	22,999
NET ASSETS		<u>16,950</u>	<u>30,184</u>	<u>47,134</u>	<u>22,999</u>
FUNDS	15				
Unrestricted funds				16,950	17,351
Restricted funds				<u>30,184</u>	<u>5,648</u>
TOTAL FUNDS				<u>47,134</u>	<u>22,999</u>

The financial statements were approved by the Board of Trustees on 13 March 2020 and were signed on its behalf by:



Ms C Mills -Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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

	31.12.19	31.12.18
	£	£
Conferences	<u>8,248</u>	<u>6,782</u>

3. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>5</u>	<u>8</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.19	31.12.18
	Activity	£	£
Sponsorship monies	Charitable activities	33,646	19,270
Merchandise and clothing	Charitable activities	4,592	3,398
Cards and calendars	Charitable activities	<u>1,737</u>	<u>1,124</u>
		<u>39,975</u>	<u>23,792</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.19	31.12.18
	£	£
Sponsorship costs	8,449	3,003
Storage costs	<u>409</u>	<u>43</u>
	<u>8,858</u>	<u>3,046</u>

Other trading activities

	31.12.19	31.12.18
	£	£
Opening stock	3,934	3,791
Purchases	5,162	2,413
Closing stock	<u>(4,384)</u>	<u>(3,934)</u>
	<u>4,712</u>	<u>2,270</u>

Aggregate amounts	<u>13,570</u>	<u>5,316</u>
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6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	(See note 7)	£
Charitable activities	<u>56,435</u>	<u>43,339</u>	<u>99,774</u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable activities	<u>42,271</u>	<u>1,068</u>	<u>43,339</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

9. STAFF COSTS

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

	31.12.19	31.12.18
Management and administration	<u><u>2</u></u>	<u><u>2</u></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	44,605	13,076	57,681
Charitable activities			
Charitable activities	23,792	-	23,792
Other trading activities	6,782	-	6,782
Investment income	<u>8</u>	<u>-</u>	<u>8</u>
Total	75,187	13,076	88,263
 EXPENDITURE ON			
Raising funds	5,316	-	5,316
Charitable activities			
Charitable activities	<u>85,105</u>	<u>11,743</u>	<u>96,848</u>
Total	<u>90,421</u>	<u>11,743</u>	102,164
 NET INCOME/(EXPENDITURE)	(15,234)	1,333	(13,901)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>32,585</u>	<u>4,315</u>	36,900
 TOTAL FUNDS CARRIED FORWARD	<u><u>17,351</u></u>	<u><u>5,648</u></u>	<u><u>22,999</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2019	2,851	16,629	19,480
Additions	<u>249</u>	<u>3,509</u>	<u>3,758</u>
At 31 December 2019	<u>3,100</u>	<u>20,138</u>	<u>23,238</u>
DEPRECIATION			
At 1 January 2019	1,336	15,169	16,505
Charge for year	<u>353</u>	<u>2,434</u>	<u>2,787</u>
At 31 December 2019	<u>1,689</u>	<u>17,603</u>	<u>19,292</u>
NET BOOK VALUE			
At 31 December 2019	<u>1,411</u>	<u>2,535</u>	<u>3,946</u>
At 31 December 2018	<u>1,515</u>	<u>1,460</u>	<u>2,975</u>

12. STOCKS

	31.12.19 £	31.12.18 £
Stocks	<u>4,384</u>	<u>3,934</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Trade debtors	234	105
Other debtors	<u>673</u>	<u>661</u>
	<u>907</u>	<u>766</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Taxation and social security	-	1,409
Other creditors	<u>34,758</u>	<u>12,912</u>
	<u>34,758</u>	<u>14,321</u>

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

15. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Fund	17,351	(401)	16,950
Restricted funds			
Restricted General Fund	4,315	-	4,315
Awards for All	925	(925)	-
Children in Need	408	(408)	-
Derbyshire Foundation	-	4,415	4,415
National Lottery Parents Project	-	21,454	21,454
	5,648	24,536	30,184
TOTAL FUNDS	<u>22,999</u>	<u>24,135</u>	<u>47,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	88,279	(88,680)	(401)
Restricted funds			
Awards for All	4,162	(5,087)	(925)
Children in Need	9,997	(10,405)	(408)
Derbyshire Foundation	4,415	-	4,415
Boots Foundation	769	(769)	-
National Lottery Parents Project	29,857	(8,403)	21,454
	49,200	(24,664)	24,536
TOTAL FUNDS	<u>137,479</u>	<u>(113,344)</u>	<u>24,135</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

15. MOVEMENT IN FUNDS - continued

Comparatives for 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
	4,315	1,333	5,648
TOTAL FUNDS	<u>36,900</u>	<u>(13,901)</u>	<u>22,999</u>

Comparative 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)	-
	13,076	(11,743)	1,333
TOTAL FUNDS	<u>88,263</u>	<u>(102,164)</u>	<u>(13,901)</u>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Fund	32,585	(15,635)	16,950
Restricted funds			
Restricted General Fund	4,315	-	4,315
Derbyshire Foundation	-	4,415	4,415
National Lottery Parents Project	-	21,454	21,454
	4,315	25,869	30,184
TOTAL FUNDS	<u>36,900</u>	<u>10,234</u>	<u>47,134</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

15. MOVEMENT IN FUNDS - continued

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	163,466	(179,101)	(15,635)
Restricted funds			
Awards for All	9,990	(9,990)	-
Children in Need	16,660	(16,660)	-
Derbyshire Foundation	5,000	(585)	4,415
Boots Foundation	769	(769)	-
National Lottery Parents Project	<u>29,857</u>	<u>(8,403)</u>	<u>21,454</u>
	<u>62,276</u>	<u>(36,407)</u>	<u>25,869</u>
TOTAL FUNDS	<u>225,742</u>	<u>(215,508)</u>	<u>10,234</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and membership	40,051	44,605
Grants	<u>49,200</u>	<u>13,076</u>
	89,251	57,681
Other trading activities		
Conferences	8,248	6,782
Investment income		
Deposit account interest	5	8
Charitable activities		
Sponsorship monies	33,646	19,270
Merchandise and clothing	4,592	3,398
Cards and calendars	<u>1,737</u>	<u>1,124</u>
	<u>39,975</u>	<u>23,792</u>
Total incoming resources	137,479	88,263
EXPENDITURE		
Raising donations and legacies		
Sponsorship costs	8,449	3,003
Storage costs	<u>409</u>	<u>43</u>
	8,858	3,046
Other trading activities		
Opening stock	3,934	3,791
Purchases	5,162	2,413
Closing stock	<u>(4,384)</u>	<u>(3,934)</u>
	4,712	2,270
Charitable activities		
Wages	53,036	53,331
Social security	2,174	2,150
Pensions	125	114
Support groups	<u>1,100</u>	<u>1,466</u>
	56,435	57,061
Support costs		
Management		
Insurance	1,051	914
Light and heat	492	75
Carried forward	1,543	989

This page does not form part of the statutory financial statements

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	31.12.19	31.12.18
	£	£
Management		
Brought forward	1,543	989
Communication charges	2,168	1,635
Printing, postage & stationery	13,087	8,334
Sundries	385	922
Travelling and net conference expenses	12,524	11,743
Website costs	1,946	1,719
Software costs	1,703	701
Rented office costs	5,153	9,528
Fixtures and fittings depreciation	353	379
Computer equipment depreciation	2,434	1,849
Bank charges	<u>975</u>	<u>920</u>
	42,271	38,719
Governance costs		
Accountancy and legal fees	<u>1,068</u>	<u>1,068</u>
Total resources expended	113,344	102,164
	<hr/>	<hr/>
Net income/(expenditure)	<u><u>24,135</u></u>	<u><u>(13,901)</u></u>