

REGISTERED CHARITY NUMBER: 1103210

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
OCD-UK

Nicholson Tax & Accounts
8 Chapel Street
Belper
Derbyshire
DE56 1AR

OCD-UK

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FOR THE YEAR ENDED 31 DECEMBER 2021

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OCD-UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2019).

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

8 Chapel Street
Belper
Derbyshire
DE56 1AR

Trustees

Ms C Mills(Chair)
Miss C Gellard
Miss J Griffiths
Miss C Rowe
N Marlow
Mrs K Cloke
Miss C Goldenberg
Miss T Govind- Appointed 6th March 2021
Mr S Nisbet – Appointed 6th March 2021

Independent examiner

E O'Connor
Nicholson Tax & Accounts
8 Chapel Street
Belper
Derbyshire
DE56 1AR

Approved by order of the board of trustees on 26th October 2022 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 2021.

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
Belper
Derbyshire
DE56 1AR

26th October 2022

OCD-UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted fund	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		109,008	61,053	170,061	184,307
Charitable activities	4				
Charitable activities		56,134	-	56,134	41,760
Other trading activities	2	3,446	-	3,446	215
Investment income	3	<u>23</u>	<u>-</u>	<u>23</u>	<u>9</u>
Total		168,611	61,053	229,664	226,291
 EXPENDITURE ON					
Raising funds	5	5,881	-	5,881	13,170
Charitable activities	6				
Charitable activities		<u>118,554</u>	<u>72,144</u>	<u>190,698</u>	<u>147,821</u>
Total		<u>124,435</u>	<u>72,144</u>	<u>196,579</u>	160,991
NET INCOME/(EXPENDITURE)		44,176	(11,091)	33,085	65,300
 RECONCILIATION OF FUNDS					
Total funds brought forward		89,558	22,876	112,434	47,134
TOTAL FUNDS CARRIED FORWARD		<u>133,734</u>	<u>11,785</u>	<u>145,519</u>	<u>112,434</u>

The notes form part of these financial statements

OCD-UK
BALANCE SHEET
AT 31 DECEMBER 2021

		31.12.21	31.12.20
	Notes	£	£
FIXED ASSETS			
Tangible assets	11	1,349	5,190
CURRENT ASSETS			
Stocks	12	6,203	3,528
Debtors	13	1,743	1,011
Cash at bank and in hand		<u>164,827</u>	<u>174,909</u>
		172,773	179,448
CREDITORS			
Amounts falling due within one year	14	<u>(28,603)</u>	<u>(72,204)</u>
NET CURRENT ASSETS		<u>144,170</u>	107,244
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145,519</u>	<u>112,434</u>
NET ASSETS		<u>145,519</u>	<u>112,434</u>
FUNDS	15		
Unrestricted funds		133,734	89,558
Restricted funds		<u>11,785</u>	<u>22,876</u>
TOTAL FUNDS		<u>145,519</u>	<u>112,434</u>

The financial statements were approved by the Board of Trustees on 26th October 2022 and were signed on its behalf by:

Ms C Mills -Trustee

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2019)', 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

	31.12.21	31.12.20
	£	£
Conferences	<u><u>3,446</u></u>	<u><u>215</u></u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u><u>23</u></u>	<u><u>9</u></u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.21	31.12.20
		£	£
Sponsorship monies	Charitable activities	44,247	33,066
Merchandise and clothing	Charitable activities	11,887	<u>8,694</u>
		<u>56,134</u>	<u>41,760</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Sponsorship costs	<u>2,165</u>	<u>5,288</u>
	<u>2,165</u>	<u>5,288</u>

Other trading activities

	31.12.21	31.12.20
	£	£
Opening stock	3,528	4,384
Purchases	6,391	7,026
Closing stock	<u>(6,203)</u>	<u>(3,528)</u>
	<u>3,716</u>	<u>7,882</u>

Aggregate amounts	<u>5,881</u>	<u>13,170</u>
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6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	£	£
	(See note 7)		
Charitable activities	<u>150,429</u>	<u>40,269</u>	<u>190,698</u>

7. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	costs	costs	£
		£	£	
Charitable activities	38,169	1,134	966	40,269

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

9. STAFF COSTS

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

	31.12.21	31.12.20
Management and administration	<u>4</u>	<u>4</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	98,672	85,635	184,307
Charitable activities			
Charitable activities	41,760	-	41,760
Other trading activities	215	-	215
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	140,656	85,635	226,291
EXPENDITURE ON			
Raising funds	13,170	-	13,170
Charitable activities			
Charitable activities	<u>54,878</u>	<u>92,943</u>	<u>147,821</u>
Total	<u>68,048</u>	<u>92,943</u>	<u>160,991</u>
NET INCOME/(EXPENDITURE)	72,608	(7,308)	65,300
RECONCILIATION OF FUNDS			
Total funds brought forward	16,950	30,184	47,134
TOTAL FUNDS CARRIED FORWARD	<u>89,558</u>	<u>22,876</u>	<u>112,434</u>

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2021	3,100	25,593	28,693
Additions	<u>-</u>	<u>666</u>	<u>666</u>
At 31 December 2021	<u>3,100</u>	<u>26,259</u>	<u>29,359</u>
DEPRECIATION			
At 1 January 2021	1,971	21,532	23,503
Charge for year	<u>226</u>	<u>4,281</u>	<u>4,507</u>
At 31 December 2021	<u>2,197</u>	<u>25,813</u>	<u>28,010</u>
NET BOOK VALUE			
At 31 December 2021	<u>903</u>	<u>446</u>	<u>1,349</u>
At 31 December 2020	<u>1,129</u>	<u>4,061</u>	<u>5,190</u>

12. STOCKS

	31.12.21	31.12.20
	£	£
Stocks	<u>6,203</u>	<u>3,528</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	-	105
Other debtors	<u>1,743</u>	<u>906</u>
	<u>1,743</u>	<u>1,011</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	<u>28,603</u>	<u>72,204</u>
	<u>28,603</u>	<u>72,204</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General Fund	89,561	44,173	133,734
Restricted funds			
Restricted General Fund	4,315	(4,315)	-
The Boots Charitable Trust	299	(299)	-
BBC Children in Need	2,129	(2,129)	-
Coronavirus Mental Health Response Fund	846	(846)	-
The National Lottery Community Fund - Coronavirus Community Support Fund	1,874	(1,874)	-
National Lottery Parents Project	13,410	(1,625)	11,785
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	22,873	(11,088)	11,785
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TOTAL FUNDS	<u>112,434</u>	<u>33,085</u>	<u>145,519</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	168,620	(124,447)	44,173
Restricted funds			
The Boots Charitable Trust	-	(299)	(299)
BBC Children in Need	2,499	(4,628)	(2,129)
Restricted General Fund	-	(4,315)	(4,315)
Coronavirus Mental Health Response Fund	15,470	(16,316)	(846)
The National Lottery Community Fund - Coronavirus Community Support Fund	6,086	(7,960)	(1,874)
National Lottery Parents Project	36,998	(38,623)	(1,625)
	-----	-----	-----
	61,053	(72,141)	(11,088)
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TOTAL FUNDS	<u>229,673</u>	<u>(196,588)</u>	<u>33,085</u>

Resources expended figures in note 15 include 27,573 transfers between funds as follows;

General Fund Restricted transfer to General Unrestricted Fund	4,315
Boots Charitable Trust Restricted transfer to General Unrestricted Fund	299
Covid Mental Health Response Fund transfer to General Unrestricted Fund	16,316
National Lottery -CCSF transfer to General Unrestricted Fund	<u>6,643</u>
	<u>27,573</u>

OCD-UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted Funds			
General Fund	16,950	72,611	89,561
Restricted Funds			
Restricted General Fund	4,315	-	4,315
The Boots Charitable Trust	-	299	299
BBC Children In Need	-	2,129	2,129
Derbyshire Foundation	4,415	(4,415)	-
Coronavirus Mental Health Response Fund	-	846	846
The National Lottery Community Fund - Coronavirus Community Support Fund	-	1,874	1,874
National Lottery Parents Project	<u>21,454</u>	<u>(8,044)</u>	<u>13,410</u>
	30,184	(7,311)	22,873
	<hr/>	<hr/>	<hr/>
	<u>47,134</u>	<u>65,300</u>	<u>112,434</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	140,607	(67,996)	72,611
Restricted funds			
The Boots Charitable Trust	549	(250)	299
Children in Need	13,514	(11,385)	2,129
Derbyshire Foundation	-	(4,415)	(4,415)
Coronavirus Mental Health Response Fund	18,888	(18,042)	846
National Lottery Parents Project	29,858	(37,902)	(8,044)
The National Lottery Community Fund-Coronavirus Community Support Fund	<u>22,875</u>	<u>(21,001)</u>	<u>1,874</u>
	85,684	(92,995)	(7,311)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>226,291</u>	<u>(160,991)</u>	<u>65,300</u>
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16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and membership	76,435	88,672
Grants -Coronavirus Mental Health Response Fund	15,470	18,888
Grants – National Lottery Community Fund-CCSF	6,086	22,875
Grants – National Lottery Parents Project	36,998	29,858
Grants – The Boots Charitable Trust	-	550
Grants – BBC Children In Need	2,499	13,464
Grants	<u>5,000</u>	<u>10,000</u>
	142,488	184,307
Other trading activities		
Conferences and workshops	3,446	215
Investment income		
Deposit account interest	23	9
Charitable activities		
Sponsorship monies	44,247	33,066
Merchandise and clothing	11,887	8,694
	<u>56,134</u>	<u>41,760</u>
Total incoming resources	202,091	226,291
EXPENDITURE		
Raising donations and legacies		
Sponsorship costs	2,073	5,288
Storage costs	<u>92</u>	<u>-</u>
	2,165	5,288
Other trading activities		
Opening stock	3,528	4,384
Purchases	6,391	7,026
Closing stock	<u>(6,203)</u>	<u>(3,528)</u>
	3,716	7,882

This page does not form part of the statutory financial statements

Charitable activities

Wages	75,755	25,868
Wages – National Lottery Community Fund -CCSF	1,317	18,016
Wages – National Lottery Parents Project	32,397	35,417
Wages – Coronavirus Mental Health Response Fund	-	13,949
Wages – BBC Children In Need	6,777	8,905
Social security	4,798	1,717
Pensions	731	-
Training- National Lottery Community Fund -CCSF	-	594
Training - Coronavirus Mental Health Response Fund	-	1,125
Training – BBC Children In Need	-	1,125
Support groups – Boots Charitable Trust	-	250
Support groups	-	327
Returned to Derbyshire Foundation	-	4,415
Training	<u>1,078</u>	<u>-</u>
	122,853	111,708

Support costs**Management**

Insurance	986	1,107
Light and heat	413	163
Light and heat - National Lottery Community Fund -CCSF	-	163
Light and heat - Coronavirus Mental Health Response Fund	-	163
Light and heat- National Lottery Parents Project	468	163
Communication charges – BBC Children In Need	-	371
Communication charges - Coronavirus Mental Health Response Fund	-	621
Communication charges - National Lottery Community Fund -CCSF	-	395
Communication charges - National Lottery Parents Project	1,206	878
Communication charges	2,296	-
Printing Postage & stationery -	10,208	8,208
Printing Postage & stationery - Coronavirus Mental Health Response Fund	-	143
Printing Postage & stationery - National Lottery Community Fund -CCSF	-	50
Printing Postage & stationery – BBC Children In Need	-	70
Printing Postage & stationery – Parents Project	999	-
Sundries	406	380
Travelling and net conference expenses	943	1,610
Travelling and net conference expenses- National Lottery Parents Project	-	155
Travelling and net conference expenses – National Lottery Community Fund-CCSF	-	207
Website and marketing	3,219	2,239
Software costs	5,299	5,410
Software costs-Coronavirus Mental Health Response Fund	-	570
Software costs – National Lottery Community Fund -CCSF	-	288
Software costs – BBC Children In Need	-	864
Rented office costs	5,452	1,427
Rented office costs - National Lottery Community Fund -CCSF	-	1,288
Rented office costs - National Lottery Parents Project	1,404	1,287
Rented office costs - Coronavirus Mental Health Response Fund	-	1,288
Computer consumables	367	206
Computer consumables – Coronavirus Mental Health Response Fund	-	183
Fixtures and fittings depreciation	226	282
Computer equipment depreciation	<u>4,280</u>	<u>3,929</u>
	38,172	34,108

OCD-UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	31.12.21	31.12.20
	£	£
Finance costs		
Bank charges	954	922
Governance costs		
Accountancy and legal fees	<u>1,146</u>	<u>1,083</u>
Total resources expended	169,006	160,990
	_____	_____
Net income	<u>33,085</u>	<u>65,301</u>

This page does not form part of the statutory financial statements