

**OCD-UK**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2004**  
**Registered number : 1103210**

OCD-UK  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2004

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**OCD-UK**  
**TRUSTEES REPORT FOR THE YEAR ENDED 30 NOVEMBER 2004**

**Status**

OCD-UK is a registered charity within the meaning of the Charities Act 18960.

**Trustees**

Trustees who served during the year were as follows:

Steve Sharpe	Chairman
Edward Chapman	Vice Chairman
Penny Burrows	
Natalie Davenport	
Kirstie Gillion	
Stephen Saunders	

The powers of appointing trustees is vested in the Executive Committee which is elected by the members at the Annual General Meeting.

The trustees present their annual report and examined financial statements of the charity for the year ended 30 November 2004.

**Statement of trustees responsibilities.**

Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure account of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the accounting regulations.

**Objectives of the charity**

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 obsessive compulsive disorders and their carers by the provision of information, advice and support.

**REPORT OF THE EXAMINER TO THE TRUSTEES OF**  
**OCD-UK**

I have examined the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

**Respective responsibilities of trustees and examiner**

As described on page 2 you are responsible as trustees for the preparation of the financial statements; you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) do not apply, and that an independent examination is needed. It is my responsibility to examine the financial statements under section 43(3) a of the Act and to state, on the basis of procedures specified in the General Directions Charity Commissioners under section 43(7) b of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

**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 41 of the ACT; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order enable a proper understanding of the accounts to be reached.

AIMS  
Accountants

1, 56 Thrale Road  
London  
SW16 1NY

5 August 2005

**OCD-UK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 NOVEMBER 2004**

	Note	Unrest ricted Funds £	Rest ricted Funds £	Total 2004 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>	2	18,425	-	18,412
<b>Resources Expended</b>				
Direct charitable expenditure	3	6,707	-	6,707
Fundraising and publicity	4	1,966	-	1,966
Management and administration of the charity	5	5,328	-	5,328
<b>Total Resources Expended</b>	6	14,001	-	14,001
<b>Net Incoming Resources before Transfers</b>		4,424	-	4,411
<b>Net Incoming Resources for the year</b>		4,424	-	4,411
<b>Other Recognised Gains and Losses</b>				
<b>Net Movement in Funds</b>		4,424	-	4,411
<b>Fund Balances forward at 30 November 2004</b>	11	4,424	-	4,411

**OCD-UK  
BALANCE SHEET AT 30 NOVEMBER 2004**

	Note	2004	
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8		1,821
<b>CURRENT ASSETS</b>			
Stock		109	
Debtors	9	544	
Cash at bank and in hand		2,244	
		<hr/>	
<b>CREDITORS: Amounts falling due within one year</b>	10	2,897	
		294	
		<hr/>	
<b>NET CURRENT ASSETS</b>			2,603
<b>NET ASSETS</b>			<hr/> <u>4,424</u>
<b>FUNDS</b>			
Unrestricted	11		4,424
			<hr/> <u>4,424</u>

Approved by the Trustees and signed on their behalf:

Chairman ..... Date .....

**OCD-UK  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2004**

**1 ACCOUNTING POLICIES**

**1a. Basis of accounting**

The accounts have been prepared under the historical cost convention on the accruals basis and in accordance with the accounting principles set out in SORP 2 - Accounting for Charities.

**1b. Tangible fixed assets**

Fixed assets are shown at historical cost.  
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life on a straight line basis.

	<b>2004</b>
Fixtures and fittings - %	20

**1c. Allocation of Expenditure**

Expenditure has been allocated between the main headings in the Statement of Financial Activities on the basis of the type of activity to which they relate.  
Income and expenses have not been netted off.

**2. INCOMING RESOURCES**

	<b>Unrest ricted Funds</b>	<b>Rest ricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2004 £</b>
0870 call income	13	-	13
Audio CD - Dr Jeffery Schwartz	62	-	62
Books	207	-	207
Christmas cards	688	-	688
Ebay	3,269	-	3,269
Gifts and donations received	8,642	-	8,642
Sponsorship	1,602	-	1,602
Grants	2,091	-	2,091
Membership dues	1,763	-	1,763
Miscellaneous income	46	-	46
OCD Information booklet sales	29	-	29
Bank interest receivable	13	-	13
	18,425	-	18,425

**OCD-UK  
NOTES TO THE ACCOUNTS (CONT.)  
FOR THE YEAR ENDED 30 NOVEMBER 2004**

**3. DIRECT CHARITABLE EXPENDITURE**

	<b>Unrest ricted £</b>	<b>Rest ricted £</b>	<b>Total 2004 £</b>
Audio CD - Dr Schwartz mindfulness	276	-	276
Book expenses	4	-	4
Christmas card expenses	1,147	-	1,147
Ebay expenses	5	-	5
Donation transaction charges	11	-	11
Cost of goods sold	125	-	125
Membership costs	2,294	-	2,294
Conference costs	100	-	100
Helpline expenses	29	-	29
Training	75	-	75
General wages	1,308	-	1,308
Information books	1,333	-	1,333
	<u>6,707</u>	<u>-</u>	<u>6,707</u>

**4. FUNDRAISING AND PROMOTIONAL**

	<b>Unrest ricted £</b>	<b>Rest ricted £</b>	<b>Total 2004 £</b>
Promotion	1,966	-	1,966
	<u>1,966</u>	<u>-</u>	<u>1,966</u>

**5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

	<b>2004 £</b>
Accountancy	294
Postage & delivery	710
Travel & subsistence	411
Entertaining	58
Stationery	146
Printing	1,582
Telephone	480
Software	236
Sponsorship	119
Website	578
Bank charges	1
Office Equipment - consumable	331
Office supplies	61
Depreciation of equipment	321
	<u>5,328</u>



**OCD-UK**  
**NOTES TO THE ACCOUNTS (CONT.)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2004**

**6. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Other Costs £	Total 2004 £
Direct charitable expenditure	1,383	-	5,324	6,707
Fundraising and promotional	-	-	1,966	1,966
Management and administration of the charity	-	-	4,615	4,615
	1,383	£ -	11,905	13,288
	1,383	£ -	11,905	13,288

	2004 £
Staff costs:	
General wages	1,308
Training	75
	1,383
	1,383

Other costs:	
Audio CD - Dr Schwartz mindfulness	276
Book expenses	4
Christmas card expenses	1,147
Ebay expenses	5
Donation transaction charges	11
Cost of goods sold	125
Membership costs	2,294
Conference costs	100
Helpline expenses	29
Information books	1,333
Promotion	1,966
Accountancy	294
Postage & delivery	710
Travel & subsistence	411
Entertaining	58
Stationery	146
Printing	1,582
Telephone	480
Software	236
Sponsorship	119
Website	578
Bank charges	1
	11,905
	11,905

No employees earned £40,000 p.a. or more.

The average number of employees, analysed by function, was:

Management and administration	2004 1
	1
	1

**OCD-UK  
NOTES TO THE ACCOUNTS (CONT.)  
FOR THE YEAR ENDED 30 NOVEMBER 2004**

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	2,142	2,142
	<hr/>	<hr/>
At 30 November 2004	2,142	2,142
	<hr/>	<hr/>
<b>Depreciation</b>		
For the year	321	321
	<hr/>	<hr/>
At 30 November 2004	321	321
	<hr/>	<hr/>
<b>Net Book Amounts</b>		
At 30 November 2004	1,821	1,821
	<hr/> <hr/>	<hr/> <hr/>

**9. DEBTORS**

	<b>2004 £</b>
Other debtors	544
	<hr/>
	544
	<hr/> <hr/>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2004 £</b>
Accruals	294
	<hr/>
	294
	<hr/> <hr/>

OCD-UK  
 NOTES TO THE ACCOUNTS (CONT.)  
 FOR THE YEAR ENDED 30 NOVEMBER 2004

11 FUNDS	Unrest ricted Funds	Rest ricted Fund Vehicle Renewal	Total
	£	£	£
Surplus for year	4,424	-	4,424
As at 30 November 2004	<u>4,424</u>	<u>-</u>	<u>4,424</u>