

OCD-UK

Annual Report and Financial Statements

30 November 2009

REPORT AND FINANCIAL STATEMENTS 2009

CONTENTS	Page
Officers and professional advisers	1
Trustees' report	2
Statement of trustees' responsibilities	4
Report of the independent examiner	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8

OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

K Cloke	-	Chair (from 3 October 2009)
M Bavetta	-	Chair (to 3 October 2009)
V Rogers	-	Vice-chair and Treasurer
C Mills	-	Honorary Secretary
A Harris		
M Kay		
D Wilson		
K Gillon		(appointed 3 October 2009)

CHIEF EXECUTIVE OFFICER

A Fulwood

PATRONS

Dr R Persaud		
Prof P Salkovskis		
Dr J Schwartz	-	Overseas Ambassador

PRINCIPAL OFFICE

OCD-UK
PO Box 8955
Nottingham
NG10 9AU

BANKERS

Royal Bank of Scotland
8 South Parade
Nottingham
NG1 2JS

The Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN6 6WT

INDEPENDENT EXAMINER

O Hamnett
Chartered Accountant
Courtlands
Glasllwch Lane
Newport
NP20 3PT

TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended 30 November 2009. The address of the principal office and names and addresses of the charity's professional advisers are as shown on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

OCD-UK is a registered charity (number 1103210); it is an unincorporated association governed by its Trust Deed.

The power of appointing trustees is vested in the Executive Committee which comprises trustees elected by the members at the Annual General Meeting. The Executive Committee meets once a month, utilising a number of methods for meetings including telephone conference calls and face-to-face meetings, and remain in daily contact with one another and the Chief Executive Officer via telephone and email. The Executive Committee endeavours to maintain regular communication and will continue to utilise modern technology to aid this communication flow. The trustees who served during the year are as set out on page 1.

The day to day running of the charity is delegated to the Chief Executive Officer, A Fulwood.

OBJECTIVES AND ACTIVITIES

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 OCD and their carers by the provision of information, advice and support.

ACHIEVEMENTS AND PERFORMANCE

OCD-UK has continued to develop its activities during the year to 30 November 2009, with a closing membership of 776 members at the end of the year (2008 – 650). The trustees are pleased with the achievements of the charity in the furtherance of its objects while recognising that these have resulted in a deficit of £12,787 for the year (2008: surplus of £14,091). The bulk of the deficit is the result of the Children's OCD Booklet project expenditure which utilised monies received during the previous financial year.

Part of the charity's daily commitment to the OCD community is to provide mutual support and understanding through various means, including email, telephone, postal letter and online discussion forum. The charity provides this basic but extremely important work on a daily basis, 365 days a year.

Obtaining treatment for OCD is very much hit and miss, with NHS waiting times up to two years in some areas of the country, primarily due to the lack of trained therapists. Through the provision of literature and presentations, OCD-UK works to educate both sufferers and health professionals about OCD and The National Institute for Health and Clinical Excellence (NICE) recommended treatments. The charity continues to lobby MPs and the Department for Health for improved access to psychological talking therapies.

A review of OCD-UK's achievements during the year and its plans for 2009/10 can be found in the attached Annual Report.

RESERVES POLICY

The trustees consider that an appropriate level of reserves for the organisation is the equivalent of 6 months' operating expenditure, approximately £30,000. At 30 November 2009, free reserves stood at £16,005. The trustees aim to achieve a maintainable level of free reserves in line with the policy by continuing to increase the charity's membership and thus its incoming resources. The reserves policy will be monitored on an ongoing basis as the charity continues to develop its activities.

TRUSTEES' REPORT (continued)

RISK MANAGEMENT

As part of its business planning process, the trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Approved by the Board of Trustees



K Cloke
Chair

Date.....22/9/2010.....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

The Charities Act requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the organisation and of the surplus or deficit of the organisation for that period. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for the system of internal control, for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF OCD-UK ON THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2009

I have examined the financial statements on pages 6 to 12 which have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 8.

Respective responsibilities of trustees and independent examiner

As described on page 2 you are responsible 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 given by the 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no audit opinion is expressed on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 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 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



O Hamnett
Chartered Accountant

Courtlands
Glasllwch Lane
Newport
NP20 3PT

Date 23/09/10

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 30 November 2009

	Note	2009 £	2008 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income		7,758	15,457
Activities for generating funds	2	37,833	44,065
Investment income		41	169
Incoming resources from charitable activities	2	16,231	20,877
Other incoming resources		91	915
		<hr/>	<hr/>
Total incoming resources		61,954	81,483
Resources expended			
Costs of generating funds			
Costs of generating voluntary income	3	2,722	6,919
Fundraising trading: cost of goods sold	3	796	4,811
Charitable activities	4	71,223	55,573
Governance costs	5	-	89
		<hr/>	<hr/>
Total resources expended	11	74,741	67,392
		<hr/>	<hr/>
Net movement in funds		(12,787)	14,091
		<hr/>	<hr/>
Fund balances brought forward at 1 December		28,792	14,701
		<hr/>	<hr/>
Fund balances carried forward at 30 November		16,005	28,792
		<hr/> <hr/>	<hr/> <hr/>

All activities of the charity are continuing and unrestricted.

There have been no recognised gains and losses for the current or prior financial year other than as stated in the statement of financial activities and, accordingly, no statement of total recognised gains and losses is presented.

There are no movements in funds other than as stated above.

BALANCE SHEET
30 November 2009

	Note	2009 £	2008 £
FIXED ASSETS			
Tangible assets	7	417	1,097
CURRENT ASSETS			
Stock	8	2,195	1,377
Debtors	9	225	2,292
Cash at bank and in hand		15,218	24,101
		<u>17,638</u>	<u>27,770</u>
CREDITORS: amounts falling due within one year			
Accruals	10	(2,050)	(75)
NET CURRENT ASSETS		<u>15,588</u>	<u>27,695</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,005</u>	<u>28,792</u>
FUNDS			
Unrestricted income funds		<u>16,005</u>	<u>28,792</u>
TOTAL FUNDS		<u>16,005</u>	<u>28,792</u>

These financial statements were approved by the Trustees on 22/09/10
Signed on behalf of the Trustees



K Cloke
Chair

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2009

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable United Kingdom accounting standards and the Charities Act 1993. The particular accounting policies adopted, which have been applied consistently throughout the financial year and the prior financial period, are described below.

Accounting convention

The financial statements are prepared under the historical cost convention.

Accounting by charities

The financial statements comply with the Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005)".

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Income recognition

Income comprises donations, income received from fund-raising activities and activities in furtherance of the charity's objects and is recognised on entitlement once receipt is certain.

Charitable expenditure

Charitable expenditure includes all outgoings directly related to the objects of the charity.

Tangible fixed assets

Tangible fixed assets are depreciated at cost in equal annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:

Fixtures, fittings and equipment - 20%

Stock

Stock is stated at the lower of cost and net realisable value and consists of goods for resale.

2. INCOMING RESOURCES

	2009 £	2008 £
Incoming resources from charitable activities		
Membership dues	24,975	26,313
Books	3,222	3,447
Grants	5,000	11,487
OCD information booklet sales	167	147
Conference	4,469	2,671
	<hr/>	<hr/>
	37,833	44,065
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 30 November 2009

2. INCOMING RESOURCES (continued)

	2009	2008
	£	£
Incoming resources from generated funds		
Sponsorship	11,407	5,794
Fundraising lunch	-	903
Professional workshop	1,740	4,493
Collection box	163	220
Merchandise and clothing	1,023	1,691
Cards and calendars	703	365
Charity ball	400	6,471
eBay sales	258	398
Affiliate income	537	542
	<u>16,231</u>	<u>20,877</u>

3. COSTS OF GENERATING FUNDS

	Total funds	Total funds
	2009	2008
	£	£
Costs of generating voluntary income		
Sponsorship	2,722	4,254
Fundraising lunch	-	689
Professional workshop	-	1,899
Collection box	-	77
	<u>2,722</u>	<u>6,919</u>
Fundraising trading: cost of goods sold		
Merchandise and clothing	770	916
Cards and calendars	26	308
Charity ball	-	3,587
	<u>796</u>	<u>4,811</u>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 30 November 2009

4. CHARITABLE ACTIVITIES

	2009	2008
	£	£
Booklet printing	8,673	2,556
Book expenses	1,965	3,327
Postage and delivery	1,811	2,038
Travel and subsistence	182	213
Conference costs	3,855	2,456
Support groups	167	-
Dues and subscriptions	276	-
Website costs	1,485	622
General wages	45,462	34,691
Telephone	1,905	2,498
Depreciation of equipment	835	805
Printing and stationery	825	1,522
Office equipment and supplies	776	339
Miscellaneous	995	1,595
Software	231	134
Bank charges (online sales transaction fees)	1,240	2,006
Insurance	540	771
	<u>71,223</u>	<u>55,573</u>

5. GOVERNANCE COSTS

	2009	2008
	£	£
Committee meeting	<u>-</u>	<u>89</u>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 30 November 2009

6. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

	2009	2008
	£	£
	No.	No.
Average number of persons employed		
Management and administration	1	1
	<u>1</u>	<u>1</u>
	£	£
Staff costs during the year		
Wages and salaries	32,957	25,149
Social security costs	12,505	9,542
	<u>45,462</u>	<u>34,691</u>

No employee received emoluments in excess of £60,000 in the current year (2009 - none).

No trustee received emoluments from the charity during the year (2009 – none). Amounts were reimbursed to trustees during both the current and prior period in respect of travel and subsistence costs incurred in connection with the furtherance of the charity's objects. However, it has not proved practical to quantify these.

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
At 1 December 2008	4,023
Additions in year	155
	<u>4,178</u>
At 30 November 2009	4,178
Accumulated depreciation	
At 1 December 2008	2,926
Charge in year	835
	<u>3,761</u>
At 30 November 2009	3,761
Net book value	
At 30 November 2009	417
	<u>417</u>
At 30 November 2008	1,097
	<u>1,097</u>

All fixed assets are held for charitable use.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 30 November 2009

8. STOCK

Stock comprises books and merchandise held for resale. OCD-UK does not maintain historical stock records; the value attributed to stock as at 30 November 2009 is therefore the trustees' best estimate of its value in accordance with the accounting policy set out in note 1.

9. DEBTORS

	2009	2008
	£	£
Prepayments	225	2,292

All debtors are due within one year.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	£	£
Accruals	2,050	75

11. TOTAL RESOURCES EXPENDED

	Depreciation	Staff costs	Other costs	Total	Total
	£	£	£	2009	2008
				£	£
Costs of generating funds					
Costs of generating voluntary income	-	-	2,722	2,722	6,919
Fundraising trading: cost of goods sold	-	-	796	796	4,811
Charitable activities	835	45,462	24,926	71,223	55,573
Governance costs	-	-	-	-	89
	<u>835</u>	<u>45,462</u>	<u>28,444</u>	<u>74,741</u>	<u>67,392</u>