

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31st July 2009
for
User and Carer Involvement

FRIDAY



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COMPANIES HOUSE

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

User and Carer Involvement

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for the Year Ended 31st July 2009

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User and Carer Involvement

Report of the Trustees
for the Year Ended 31st July 2009

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC234241 (Scotland)

Registered Charity number

Registered office
81-85 Irish Street
Dumfries
Dumfriesshire
DG1 2PQ

Trustees

Irene Mungall	
Wilma Fenton	- resigned 28.3.09
Lilias Hazel Taylor Simpson	
Angela Maria Cameron	
Mr Stuart James Wilson	- appointed 28.3.09
Mr Tom Marchbank	- appointed 28.3.09
Ms Gail Rhind	- appointed 28.3.09

Company Secretary
Messrs Farries Kirk & McVean

Independent Examiner

Gerald McGill, BA, CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Bankers

Lloyds TSB Bank Plc
Eglinton Street
Beith
Ayr

STRUCTURE, GOVERNANCE AND MANAGEMENT

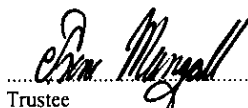
Governing document


The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD:


.....
Trustee

Date: 
.....

Independent Examiner's Report to the Trustees of
User and Carer Involvement

I report on the accounts for the year ended 31st July 2009 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the accounts.

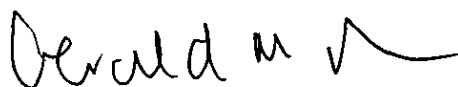
Independent examiner's statement

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Gerald McGill, BA, CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 30/10/09

User and Carer Involvement

Statement of Financial Activities
for the Year Ended 31st July 2009

		2009 Unrestricted funds £	2008 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		74,903	99,196
Investment income	2	351	1,201
Total incoming resources		75,254	100,397
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		53,252	48,051
Fundraising trading: cost of goods sold and other costs	3	32,369	34,586
Governance costs		1,002	979
Total resources expended		86,623	83,616
 NET INCOMING/(OUTGOING) RESOURCES		(11,369)	16,781
 RECONCILIATION OF FUNDS			
Total funds brought forward		46,755	29,974
 TOTAL FUNDS CARRIED FORWARD		35,386	46,755

The notes form part of these financial statements

User and Carer Involvement

Balance Sheet **At 31st July 2009**

	Notes	2009 Unrestricted funds £	2008 Total funds £
FIXED ASSETS			
Tangible assets	7	939	1,105
CURRENT ASSETS			
Debtors: amounts falling due within one year	8	1,100	996
Cash at bank and in hand		44,391	75,910
		<u>45,491</u>	<u>76,906</u>
CREDITORS			
Amounts falling due within one year	9	(601)	(576)
NET CURRENT ASSETS		<u>44,890</u>	<u>76,330</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,829	77,435
CREDITORS			
Amounts falling due after more than one year	10	(10,443)	(30,680)
NET ASSETS		<u>35,386</u>	<u>46,755</u>
FUNDS	11		
Unrestricted funds		35,386	46,755
TOTAL FUNDS		<u>35,386</u>	<u>46,755</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2009.


The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31st July 2009 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 6-11-09 and were signed on its behalf by:


Trustee

Notes to the Financial Statements
for the Year Ended 31st July 2009

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended Practice (SORP), "Accounting and reporting by Charities" published in October 2000, SORP Update Bulletin 1 issued in December 2003, applicable accounting standards and the Companies Act 1985.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-15% on reducing balance
Computer equipment	-15% on reducing balance

Taxation

The charity is exempt from corporation 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.

Company Status

The Charity is a company limited by guarantee. The members of the company are the directors named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

2. INVESTMENT INCOME

	2009	2008
	£	£
Deposit account interest	351	1,201
	<u>351</u>	<u>1,201</u>

3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2009	2008
	£	£
Support costs	32,369	34,586
	<u>32,369</u>	<u>34,586</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2009	2008
	£	£
Depreciation - owned assets	166	195
	<u>166</u>	<u>195</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2009 nor for the year ended 31st July 2008.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st July 2009 nor for the year ended 31st July 2008.

User and Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2009

6. STAFF COSTS

	2009 £	2008 £
Wages and salaries	<u>71,871</u>	<u>62,476</u>

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

	2009	2008
Administrative Office	<u>4</u>	<u>4</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st August 2008 and 31st July 2009	<u>322</u>	<u>1,905</u>	<u>2,227</u>
DEPRECIATION			
At 1st August 2008	177	945	1,122
Charge for year	<u>22</u>	<u>144</u>	<u>166</u>
At 31st July 2009	<u>199</u>	<u>1,089</u>	<u>1,288</u>
NET BOOK VALUE			
At 31st July 2009	<u>123</u>	<u>816</u>	<u>939</u>
At 31st July 2008	<u>145</u>	<u>960</u>	<u>1,105</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Prepayments	<u>1,100</u>	<u>996</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Trade creditors	<u>601</u>	<u>576</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2009 £	2008 £
Deferred government grants	<u>10,443</u>	<u>30,680</u>

11. MOVEMENT IN FUNDS

	At 1.8.08 £	Net movement in funds £	At 31.7.09 £
Unrestricted funds			
General fund	46,755	(11,369)	35,386
TOTAL FUNDS	<u>46,755</u>	<u>(11,369)</u>	<u>35,386</u>

User and Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2009

11. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,254	(86,623)	(11,369)
TOTAL FUNDS	<u>75,254</u>	<u>(86,623)</u>	<u>(11,369)</u>

User and Carer Involvement
Detailed Statement of Financial Activities
for the Year Ended 31st July 2009

	2009 £	2008 £
INCOMING RESOURCES		
Voluntary income		
Grants	74,903	99,196
Investment income		
Deposit account interest	351	1,201
Total incoming resources	75,254	100,397
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	53,252	48,051
Governance costs		
Accountancy	1,002	979
Support costs		
Management		
Sessional fees	18,619	14,425
Rent	1,890	2,527
Insurance	1,096	965
Telephone	495	521
Postage and stationery	3,613	2,157
Advertising	-	1,292
Sundries	291	17
Hospitality	98	72
Travelling	5,042	3,027
Tuition Fees	129	394
Publications	915	8,994
	32,188	34,391
Finance		
Bank charges	15	-
Information technology		
Fixtures and fittings	22	25
Computer equipment	144	170
	166	195
Total resources expended	86,623	83,616
Net (expenditure)/income	(11,369)	16,781