

REGISTERED COMPANY NUMBER: SC234241 (Scotland)  
REGISTERED CHARITY NUMBER: SC031853

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st July 2010  
for  
User and Carer Involvement

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

TUESDAY



SCT \*SWUW4ROX\* 501  
15/02/2011  
COMPANIES HOUSE

SCT \*SX166RKD\* 523  
11/02/2011  
COMPANIES HOUSE

**User and Carer Involvement**

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for the Year Ended 31st July 2010**

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## User and Carer Involvement

### Report of the Trustees for the Year Ended 31st July 2010

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 2010. 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**

SC031853

**Registered office**

81-85 Irish Street  
Dumfries  
Dumfriesshire  
DG1 2PQ

**Trustees**

Irene Mungall  
Lilias Hazel Taylor Simpson  
Angela Maria Cameron  
Mr Stuart James Wilson  
Mr Tom Marchbank  
Ms Gail Rhind  
Ms Susan Roberts  
Mr William Edward Todd

**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.

User and Carer Involvement

Report of the Trustees  
for the Year Ended 31st July 2010

ON BEHALF OF THE BOARD:

  
.....  
Trustee - IRENE MUNGALL

Date: 30/1/11.....

X

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

I report on the accounts for the year ended 31st July 2010 set out on pages four to nine.

**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.

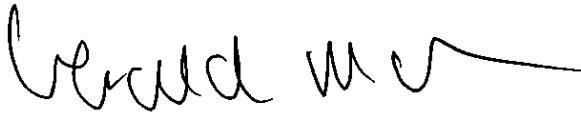
**Independent examiner's statement**

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: 1/2/11

**User and Carer Involvement**

**Statement of Financial Activities**  
**for the Year Ended 31st July 2010**

		2010 Unrestricted funds £	2009 Total funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		85,510	74,903
Investment income	2	14	351
<b>Total incoming resources</b>		<b>85,524</b>	<b>75,254</b>
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	3	85,771	85,621
Governance costs		633	1,002
<b>Total resources expended</b>		<b>86,404</b>	<b>86,623</b>
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(880)</b>	<b>(11,369)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>35,386</b>	<b>46,755</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,506</b>	<b>35,386</b>

The notes form part of these financial statements

**User and Carer Involvement**

**Balance Sheet**  
**At 31st July 2010**

		2010 Unrestricted funds £	2009 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	800	939
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	8	1,104	1,100
Cash at bank and in hand		43,646	44,391
		<u>44,750</u>	<u>45,491</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(601)	(601)
		<u>44,149</u>	<u>44,890</u>
<b>NET CURRENT ASSETS</b>			
		<u>44,949</u>	<u>45,829</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(10,443)	(10,443)
		<u>34,506</u>	<u>35,386</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	11		
Unrestricted funds		34,506	35,386
<b>TOTAL FUNDS</b>		<u>34,506</u>	<u>35,386</u>

The notes form part of these financial statements

**User and Carer Involvement**

**Balance Sheet - continued**  
**At 31st July 2010**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2010.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st July 2010 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 21.01.11 and were signed on its behalf by:

  
.....  
Trustee - **IRENE MUNGALL**

The notes form part of these financial statements



## User and Carer Involvement

### Notes to the Financial Statements for the Year Ended 31st July 2010

#### 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 Standard 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

	2010	2009
	£	£
Deposit account interest	14	351

#### 3. COSTS OF GENERATING VOLUNTARY INCOME

	2010	2009
	£	£
Staff costs	69,886	71,871
Support costs	15,885	13,750
	<u>85,771</u>	<u>85,621</u>

**User and Carer Involvement**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st July 2010**

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2010	2009
	£	£
Depreciation - owned assets	<u>139</u>	<u>166</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st July 2010 nor for the year ended 31st July 2009.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st July 2010 nor for the year ended 31st July 2009.

**6. STAFF COSTS**

	2010	2009
	£	£
Wages and salaries	<u>69,886</u>	<u>71,871</u>

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

	2010	2009
	4	4
Administrative Office	<u>4</u>	<u>4</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st August 2009 and 31st July 2010	<u>322</u>	<u>1,905</u>	<u>2,227</u>
<b>DEPRECIATION</b>			
At 1st August 2009	199	1,089	1,288
Charge for year	<u>18</u>	<u>121</u>	<u>139</u>
At 31st July 2010	<u>217</u>	<u>1,210</u>	<u>1,427</u>
<b>NET BOOK VALUE</b>			
At 31st July 2010	<u>105</u>	<u>695</u>	<u>800</u>
At 31st July 2009	<u>123</u>	<u>816</u>	<u>939</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2010	2009
	£	£
Prepayments	<u>1,104</u>	<u>1,100</u>

**User and Carer Involvement**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st July 2010**

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

	2010	2009
	£	£
Trade creditors	<u>601</u>	<u>601</u>

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

	2010	2009
	£	£
Deferred government grants	<u>10,443</u>	<u>10,443</u>

**11. MOVEMENT IN FUNDS**

	At 1.8.09	Net movement in	At 31.7.10
	£	funds	£
		£	
<b>Unrestricted funds</b>			
General fund	35,386	(880)	34,506
<b>TOTAL FUNDS</b>	<u>35,386</u>	<u>(880)</u>	<u>34,506</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,524	(86,404)	(880)
<b>TOTAL FUNDS</b>	<u>85,524</u>	<u>(86,404)</u>	<u>(880)</u>

**User and Carer Involvement**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st July 2010**

	2010 £	2009 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Grants	85,510	74,903
<b>Investment income</b>		
Deposit account interest	14	351
<b>Total incoming resources</b>	85,524	75,254
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Wages	69,886	71,871
<b>Governance costs</b>		
Accountancy	633	1,002
<b>Support costs</b>		
<b>Management</b>		
Rent	2,560	1,890
Insurance	1,200	1,096
Telephone	508	495
Postage and stationery	2,326	3,613
Sundries	2,301	291
Hospitality	-	98
Travelling	5,284	5,042
Tuition Fees	-	129
Publications	1,567	915
	15,746	13,569
<b>Finance</b>		
Bank charges	-	15
<b>Information technology</b>		
Fixtures and fittings	18	22
Computer equipment	121	144
	139	166
<b>Total resources expended</b>	86,404	86,623
<b>Net expenditure</b>	(880)	(11,369)

This page does not form part of the statutory financial statements