

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st July 2016
for
User and Carer Involvement

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

WEDNESDAY



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COMPANIES HOUSE

User and Carer Involvement

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for the Year Ended 31st July 2016

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User and Carer Involvement

Report of the Trustees for the Year Ended 31st July 2016

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 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

FINANCIAL REVIEW

Financial position

The trustees report that the Charity recorded a deficit in the year of £11,365 compared to a surplus in 2014/15 of £12,493. The financial results for the year were affected by the absence on sick leave of the Charity Manager. She has now returned to work. Although conditions are still challenging, the trustees believe that the Charity financial position is reasonable and will continue to work hard to maintain this. The Charity have also moved premises in the year to more suitable offices in the Crichton Estate.

Reserves policy

The trustees calculate that the monthly running costs of the charity at present are £7,200. In the opinion of the trustees at the date of this report it is considered that the charity has sufficient funds to maintain running costs for 3 months ahead. The trustees will endeavour to maintain a minimum of 3 months funding in the coming year.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC234241 (Scotland)

Registered Charity number

SC031853

Registered office

Office 1&2
Kindar House, The Crichton
Bankend Road
Dumfries
Dumfriesshire
DG1 4ZZ

Trustees

Angela Maria Cameron	- resigned 28.9.16
Ms Gail Rhind	- resigned 29.1.16
Mr James Maxwell Carruthers	
Janet Iris Morgan	
Marian Pagan	- resigned 20.3.16
Julie Sinclair	- resigned 13.6.16
Mr Colin Brett	- resigned 28.9.16
Arona Allan	- appointed 28.9.16
Mrs Vicky Jane Gordon	- appointed 28.9.16
Mr James Morgan	- appointed 28.9.16
Mr Jim William McColm	- appointed 23.11.16

Company Secretary

Messrs Farries Kirk & McVean

Independent examiner

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

User and Carer Involvement

Report of the Trustees
for the Year Ended 31st July 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

TSB Bank
Eglinton Street
Beith
Ayr

Approved by order of the board of trustees on 29th March 2017 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J. M. Carruthers', written in a cursive style.

Mr James Maxwell Carruthers - Trustee

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

I report on the accounts for the year ended 31st July 2016 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.

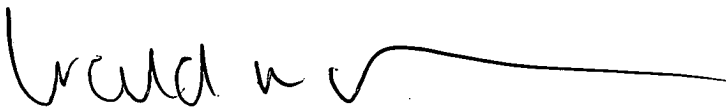
Independent examiner's statement

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

3rd April 2017

User and Carer Involvement

Statement of Financial Activities
for the Year Ended 31st July 2016

		2016 Unrestricted fund £	2015 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		79,445	99,333
Investment income	2	39	27
Total		79,484	99,360
 EXPENDITURE ON			
Raising funds	3	90,849	86,867
NET INCOME/(EXPENDITURE)		(11,365)	12,493
 RECONCILIATION OF FUNDS			
Total funds brought forward		51,935	39,442
 TOTAL FUNDS CARRIED FORWARD		40,570	51,935

The notes form part of these financial statements

User and Carer Involvement

Balance Sheet
At 31st July 2016

			2016 Unrestricted fund £	2015 Total funds £
	Notes	£		
FIXED ASSETS				
Tangible assets	8		1,550	1,165
CURRENT ASSETS				
Debtors	9		1,000	1,000
Cash at bank and in hand			38,860	50,591
			<u>39,860</u>	<u>51,591</u>
CREDITORS				
Amounts falling due within one year	10		(840)	(821)
NET CURRENT ASSETS			<u>39,020</u>	<u>50,770</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			40,570	51,935
NET ASSETS			<u>40,570</u>	<u>51,935</u>
FUNDS	11			
Unrestricted funds			40,570	51,935
TOTAL FUNDS			<u>40,570</u>	<u>51,935</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st July 2016 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 January 2015).

The financial statements were approved by the Board of Trustees on 29th March 2017 and were signed on its behalf by:



Mr James Maxwell Carruthers -Trustee

User and Carer Involvement

Notes to the Financial Statements for the Year Ended 31st July 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)' and the Companies Act 2006. 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.

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

	2016 £	2015 £
Deposit account interest	39	27

3. RAISING FUNDS

Raising donations and legacies

	2016 £	2015 £
Staff costs	77,163	71,075
Support costs	13,686	15,792
	<u>90,849</u>	<u>86,867</u>

User and Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2016

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Depreciation - owned assets	<u>276</u>	<u>63</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2016 nor for the year ended 31st July 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2016 nor for the year ended 31st July 2015.

6. STAFF COSTS

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

	2016	2015
	3	3
Administrative Office	<u>3</u>	<u>3</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	99,333
Investment income	<u>27</u>
Total	<u>99,360</u>
 EXPENDITURE ON	
Raising funds	<u>86,867</u>
Total	<u>86,867</u>
 NET INCOME/(EXPENDITURE)	<u>12,493</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	39,442
 TOTAL FUNDS CARRIED FORWARD	<u><u>51,935</u></u>

User and Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2016

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st August 2015	322	2,853	3,175
Additions	-	661	661
At 31st July 2016	322	3,514	3,836
DEPRECIATION			
At 1st August 2015	272	1,738	2,010
Charge for year	10	266	276
At 31st July 2016	282	2,004	2,286
NET BOOK VALUE			
At 31st July 2016	40	1,510	1,550
At 31st July 2015	50	1,115	1,165

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Prepayments	1,000	1,000

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	840	821

Deferred Grants represents sums received from grant giving bodies that are received on a quarterly basis in advance. Deferral of the appropriate amount is made for the period that the grant is received that is in the subsequent financial year.

Other grants are received on an annual basis payable for the financial year of UCI and no deferral applies on these grants.

11. MOVEMENT IN FUNDS

	At 1.8.15 £	Net movement in funds £	At 31.7.16 £
Unrestricted funds			
General fund	51,935	(11,365)	40,570
TOTAL FUNDS	51,935	(11,365)	40,570

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,484	(90,849)	(11,365)
TOTAL FUNDS	79,484	(90,849)	(11,365)

User and Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2016

11. MOVEMENT IN FUNDS - continued

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2016.

User and Carer Involvement

Detailed Statement of Financial Activities
for the Year Ended 31st July 2016

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	78,885	98,773
Student Placement Fee	560	560
	<hr/>	<hr/>
	79,445	99,333
Investment income		
Deposit account interest	39	27
	<hr/>	<hr/>
Total incoming resources	79,484	99,360
 EXPENDITURE		
Raising donations and legacies		
Wages	77,163	71,075
Support costs		
Management		
Rent	1,977	2,500
Insurance	1,099	1,064
Telephone	600	637
Postage and stationery	1,918	4,118
Sundries	3,151	2,240
Travelling	1,975	3,055
Training & Mentoring Costs	-	71
Computer support	1,890	1,256
	<hr/>	<hr/>
	12,610	14,941
Information technology		
Fixtures and fittings	10	5
Computer equipment	266	58
	<hr/>	<hr/>
	276	63
Governance costs		
Accountancy and legal fees	800	788
	<hr/>	<hr/>
Total resources expended	90,849	86,867
	<hr/>	<hr/>
Net (expenditure)/income	<u>(11,365)</u>	<u>12,493</u>