

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st July 2020
for
User & Carer Involvement



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

User & Carer Involvement

Contents of the Financial Statements
for the Year Ended 31st July 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

User & Carer Involvement

Report of the Trustees for the Year Ended 31st July 2020

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 2020. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

User and Carer Involvement (UCI)

User and Carer Involvement is a Scottish Charity operating across the Dumfries and Galloway Region.

Our mission:

To ensure that people who have mental illness, dementia or learning disabilities, and their carers have a representative voice and, as a result, see positive changes in their service provision.

- The right to be safe and protected from harm
- The right to be treated fairly and with dignity
- The right to live the life you choose
- The right to take an active part in your community and or wider society

We achieve this by:

- Providing training and support to enable members and/or groups to express themselves effectively.
- Encouraging statutory and non-statutory agencies, which provide services to become more responsive to the needs and views of members and/or groups by involving users, carers and their representatives in the planning, commissioning, monitoring and delivery of services which affect them.
- Assisting members and or/groups to access information regarding services and legislation and other information necessary and appropriate to the support that they may require.
- Maximising member and/or group representation in appropriate aspects of Mental Health, Learning Disability and Dementia care.
- Creating safe forums where people can express their concerns and have their concerns taken forward, anonymously if necessary, to the appropriate agencies. Providing training and support to enable members and/or groups to express themselves effectively. Our values underpin all of the above;

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We became a Carer Positive and a Disability committed employer. Towards the end of last year we became a Disabled Person led organisation with a board made up of over 55% disabled people.

We secured funding for a further 3 years from the National Lottery to continue our core work. As part of our covid response we are offering the opportunity for people with learning disabilities to explore their Covid experiences using art, music, movement, and storytelling. This is a yearlong project, and we are working with professionals across Scotland using Zoom.

We secured funding from inclusion Scotland to consult on day opportunities for people with learning disabilities coming out of Covid.

The Hollywood Trust, on application, agreed to fund us to carry out a pilot project to work with 8 families across Dumfries and Galloway to do some transition planning using person centred planning approach.

As with all organisations across the country we and our beneficiaries have been adversely affected by Covid, however we have moved all our contact with supported people, board, and wider work, including training online. We have continued to offer weekly Zoom sessions not merely to meet and chat but to carry out activities including but not limited to arts and crafts, gardening, training for supported people and cooking. Due to offering sessions online we have been able to work with people across the region supporting them to stay safe, informed and connected.

User & Carer Involvement

Report of the Trustees for the Year Ended 31st July 2020

FINANCIAL REVIEW

Financial position

The Charity recorded a surplus of £24,991 in the year compared to a deficit of £31,847 in the previous period. The financial results for the year were affected by the Covid pandemic which resulted in a lot of activities stopping. We were able to access support funding through SCVO and the Government's Job Retention Scheme which helped enormously.

Although conditions are still challenging, the trustees believe that the charity financial position is reasonable and will continue to work hard to maintain this.

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

Kaleidoscope
Mountainhall
Bankend Road
Dumfries
DUMFRIESSHIRE
DG1 4AL

Trustees

Arona Allan (resigned 9.8.19)
Mrs Vicky Jane Gordon (resigned 9.8.19)
Mr Jim William McColm (resigned 9.8.19)
Mrs Frances Simpson (resigned 9.8.19)
Miss Nicola Brodie Support Worker (appointed 12.12.19)
Mr Michael Greaves Mackintosh (appointed 16.9.19)
Dr Michael Rendall Clinical Psychologist (appointed 16.12.19)
Mr Joe Gough (resigned 16.12.19)
Miss Kathryn Ann Gibbons Health Improvement Officer (appointed 7.3.20)
Miss Susan Jane Thomson
Mr Paul Joseph Hannaford (appointed 2.10.20)
Ms Mary Jane Haigh (appointed 2.10.20)
Ms Katy Joan Turner (appointed 2.10.20)
Ms Rebecca Herries (appointed 2.10.20)
Mr John L Johnston (appointed 2.10.20)

Company Secretary

Farries, Kirk & McVean C.A.

User & Carer Involvement
Report of the Trustees
for the Year Ended 31st July 2020

REFERENCE AND ADMINISTRATIVE DETAILS

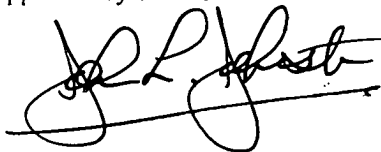
Independent Examiner

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

Bankers

TSB Bank
Eglinton Street
Beith
Ayr

Approved by order of the board of trustees on 24th May 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J L Johnston', written over a horizontal line.

Mr John L Johnston - Trustee

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

I report on the accounts for the year ended 31st July 2020 set out on pages five to thirteen.

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

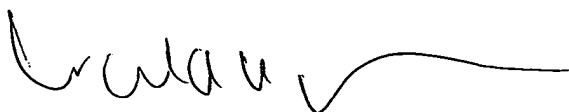
In connection with my examination, no matter has come to my attention :

(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

24th May 2021

User & Carer Involvement

Statement of Financial Activities
for the Year Ended 31st July 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		70,466	32,848
Investment income	2	97	85
Other income		9,849	-
Total		80,412	32,933
 EXPENDITURE ON			
Raising funds	3	55,421	64,780
 NET INCOME/(EXPENDITURE)		24,991	(31,847)
 RECONCILIATION OF FUNDS			
Total funds brought forward		22,522	54,369
 TOTAL FUNDS CARRIED FORWARD		47,513	22,522

The notes form part of these financial statements

User & Carer Involvement

Balance Sheet 31st July 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	8	2,265	945
CURRENT ASSETS			
Debtors	9	660	660
Cash at bank and in hand		45,587	21,416
		<u>46,247</u>	<u>22,076</u>
CREDITORS			
Amounts falling due within one year	10	(999)	(499)
NET CURRENT ASSETS		<u>45,248</u>	<u>21,577</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		47,513	22,522
NET ASSETS		<u>47,513</u>	<u>22,522</u>
FUNDS	11		
Unrestricted funds		47,513	22,522
TOTAL FUNDS		<u>47,513</u>	<u>22,522</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2020 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.

The notes form part of these financial statements

User & Carer Involvement

Balance Sheet - continued
31st July 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th May 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J. L. Johnston', with a long horizontal stroke extending to the right.

Mr John L Johnston - Trustee

The notes form part of these financial statements

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

User & Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2020

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	97	85
	<u>97</u>	<u>85</u>

3. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	45,304	56,948
Support costs	10,117	7,832
	<u>55,421</u>	<u>64,780</u>

4. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	396	170
	<u>396</u>	<u>170</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2020 nor for the year ended 31st July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2020 nor for the year ended 31st July 2019.

6. STAFF COSTS

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

	2020	2019
Administrative Office	2	2
	<u>2</u>	<u>2</u>

User & Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,848
Investment income	85
Total	<u>32,933</u>
 EXPENDITURE ON	
Raising funds	64,780
 NET INCOME/(EXPENDITURE)	 <u>(31,847)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	54,369
 TOTAL FUNDS CARRIED FORWARD	 <u><u>22,522</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st August 2019	322	3,514	3,836
Additions	-	1,716	1,716
	<u>322</u>	<u>5,230</u>	<u>5,552</u>
At 31st July 2020	322	5,230	5,552
 DEPRECIATION			
At 1st August 2019	302	2,589	2,891
Charge for year	-	396	396
	<u>302</u>	<u>2,985</u>	<u>3,287</u>
At 31st July 2020	302	2,985	3,287
 NET BOOK VALUE			
At 31st July 2020	<u>20</u>	<u>2,245</u>	<u>2,265</u>
At 31st July 2019	<u>20</u>	<u>925</u>	<u>945</u>

User & Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments	<u>660</u>	<u>660</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	<u>999</u>	<u>499</u>

11. MOVEMENT IN FUNDS

	At 1.8.19	Net movement in funds	At 31.7.20
	£	£	£
Unrestricted funds			
General fund	22,522	24,991	47,513
TOTAL FUNDS	<u>22,522</u>	<u>24,991</u>	<u>47,513</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80,412	(55,421)	24,991
TOTAL FUNDS	<u>80,412</u>	<u>(55,421)</u>	<u>24,991</u>

Comparatives for movement in funds

	At 1.8.18	Net movement in funds	At 31.7.19
	£	£	£
Unrestricted funds			
General fund	54,369	(31,847)	22,522
TOTAL FUNDS	<u>54,369</u>	<u>(31,847)</u>	<u>22,522</u>

User & Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2020

11. **MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,933	(64,780)	(31,847)
TOTAL FUNDS	<u>32,933</u>	<u>(64,780)</u>	<u>(31,847)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	54,369	(6,856)	47,513
TOTAL FUNDS	<u>54,369</u>	<u>(6,856)</u>	<u>47,513</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,345	(120,201)	(6,856)
TOTAL FUNDS	<u>113,345</u>	<u>(120,201)</u>	<u>(6,856)</u>

User & Carer Involvement

Notes to the Financial Statements - continued
for the Year Ended 31st July 2020

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2020.

User & Carer Involvement

Detailed Statement of Financial Activities
for the Year Ended 31st July 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	70,466	32,848
Investment income		
Deposit account interest	97	85
Other income		
JRS Support Grant	9,849	-
Total incoming resources	80,412	32,933
EXPENDITURE		
Raising donations and legacies		
Wages	43,841	55,576
Pensions	1,463	1,372
	45,304	56,948
Support costs		
Management		
Rent	-	217
Insurance	1,183	-
Telephone	919	799
Postage and stationery	805	358
Sundries	456	2,184
Hospitality & Event Costs	310	-
Travelling	1,620	689
Training & Mentoring Costs	465	-
Computer support	195	2,215
	5,953	6,462
Information technology		
Fixtures and fittings	-	5
Computer equipment	396	165
	396	170
Governance costs		
Accountancy and legal fees	2,898	1,200
Consultancy etc.,	870	-
	3,768	1,200

This page does not form part of the statutory financial statements

User & Carer Involvement

Detailed Statement of Financial Activities
for the Year Ended 31st July 2020

	2020 £	2019 £
Total resources expended	55,421	64,780
Net income/(expenditure)	24,991	(31,847)

This page does not form part of the statutory financial statements