

# **User and Carer Involvement**

(A company limited by guarantee)

Registered in Scotland

Company No. SC 234241

Charity No. SC 031853



Report and Financial Statements

Year Ended : 31st July, 2003

## User and Carer Involvement

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User and Carer Involvement

**Legal and administrative information**

**Management Committee**

Jan Hiddleston  
Ray Paxton

**Co-ordinator**

Gwen Jones

**Registered Office**

27 Castle Street  
Dumfries  
DG1 1DL

**Reporting Accountants**

Farries, Kirk and McVean  
Chartered Accountants  
30 Castle Street  
Dumfries  
DG1 1EN

**Bankers**

Lloyds TSB Bank plc  
Queensberry Square  
Dumfries  
DG1 1BL

### **Report of the trustees for the year ended 31st July, 2003**

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st July, 2003. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000 in preparing the annual report and financial statements of the charity.

The Scheme was constituted as an incorporated Association on 18th July, 2002, Company No. SC 234241 and has been registered with the Inland Revenue as Charity No. SC 031853

#### **Objectives**

In accordance with the Constitution of the Company, the objects are to relieve the needs of carers and users of care services in Dumfries and Galloway. To this end, the company will help enable users and carers of people with dementia or mental health problems to have a voice and as a result see positive changes in service provision at strategic level, local service level and individual level.

#### **Review of activities and future developments**

The Statement of Financial Activities for the year is set out on page 4 of the financial statements.

#### **Trustees' responsibilities**

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to :-

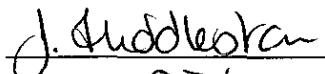
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

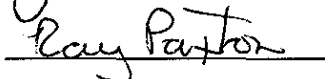
#### **Reporting Accountants**

A resolution proposing that Messrs Farries, Kirk and McVean, Chartered Accountants, be re-appointed as reporting accountants of the charity will be put to the Annual General Meeting.

This report was approved by the Management Committee on 26th April 2004.



Jan Hiddleston, Chairwoman



Ray Paxton, Treasurer

**Report of the accountants**

**To the members of User and Carer Involvement**

We have examined, without carrying out an audit the financial statements on pages 4 to 8 which have been prepared on the basis of the accounting policies set out on page 6.

**Respective responsibilities of trustees and reporting accountant**

As described on page 2, the trustees are responsible for the preparation of the financial statements in accordance with United Kingdom law and accounting standards and they consider that the company is exempt from audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis of opinion**

We conducted our examination of the accounting records in accordance with Statements of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the company, and making such limited enquiries as we consider necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

**Opinion**

In our opinion;

- (a) The Financial statements are in agreement with those accounting records kept by the company under Section 221 of the Companies Act 1985;
- (b) Having regard only to, and on the basis of, the information contained in those accounting records:
  - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the act; and
  - (ii) the company satisfied the conditions for exemption from an audit of the financial statements for the year ended 31st July 2003 specified in section 249A(4) of the Act, as modified by section 249A(5), and did not at any time within that year fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

**Farries, Kirk and McVean**

Chartered Accountants

Registered Auditors

30 Castle Street

Dumfries

DG1 1EN

**Statement of Financial Activities for the year ended 31st July 2003**

	Notes	Unrestricted Funds 2003 £
<b>Incoming resources</b>		
Activities in furtherance of the charity's objects :		
Grants	2	41,177
Activities for generating funds :		
Investment income	3	280
<b>Total incoming resources</b>		<u>41,457</u>
<b>Resources expended</b>		
<b>Charitable expenditure :</b>		
Support costs	4	2,411
Management and administration	5	40,884
<b>Total resources expended</b>		<u>43,295</u>
<b>Net movement in funds</b>		-1,838
Fund balances transferred from unincorporated association		36,015
<b>Fund balances carried forward at 31st July</b>		<u>£34,177</u> =====

**Continuing operations**

None of the charity's activities were acquired or discontinued during the current year.

**Total recognised gains and losses**

The charity has no recognised gains or losses other than those included above.

# User and Carer Involvement

## Balance Sheet as at 31st July 2003

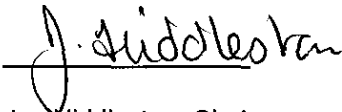
	Notes	2003 £
<b>Fixed Assets</b>		
Equipment	6	160
		-----
		160
<b>Current Assets</b>		
Prepayment		275
Cash at bank	7	34,212
		-----
		34,487
<b>Creditors: amounts falling due within one year</b>	8	470
		-----
<b>Net current assets</b>		34,177
		-----
<b>Net assets</b>		£34,177
		=====
<b>Funds:</b>		
Unrestricted funds	9	£34,177
		=====

For the period ended 31st July 2003 the company was entitled to exemption under section 249a(1) of the Companies Act 1985. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249b(2).

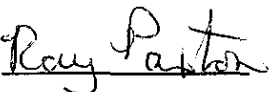
The Directors acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with Section 221; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit for the financial year in accordance with Section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 4 to 9 were approved by the trustees on 26th April 2004 and signed on their behalf by:



Jan Hiddleston, Chairwoman



Ray Paxton, Treasurer

**Notes forming part of the financial statements for the year ended 31st July 2003****1 Accounting Policies****Basis of preparation**

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 and applicable accounting standards.

**Presentation of accounts**

The charity maintains separate Unrestricted Funds with regard to each separate income source. It is the objective of the Management Committee to build the Liabilities Fund up to a three month operating reserve to allow for any future downturn in income.

**Company status**

The charity is a company limited by guarantee. The members of the company are the trustees 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.

**Fund accounting**

All of the funds of the charity are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment	15% per annum
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**2 Grants**

	2003
	£
D & G Council	27,427
Carers Strategy	6,500
Lloyds TSB Foundation	7,250
	-----
	41,177
	=====

**3 Investment income**

	2003
	£
Interest received	280
	=====



## User and Carer Involvement

<b>4 Total resources expended</b>	<b>Staff Costs</b>	<b>Other Costs</b>	<b>2003</b>
	£	£	£
Support costs	2,411	0	2,411
Management and administration	27,641	13,243	40,884
	-----	-----	-----
	30,052	13,243	43,295
	=====	=====	=====

Other costs include:

Accountancy Fees

470

<b>5 Staff Costs</b>	<b>2003</b>
	£
Wages and salaries	27,641
	=====

The average number of employees analysed by function was :

	<b>2003</b>
Co-ordinator	1
	=====

<b>6 Tangible fixed assets</b>	<b>Equipment</b>
	£
<b>Cost</b>	
Additions	184
	-----
<b>At 31st July 2003</b>	184
	=====
<b>Depreciation</b>	
Charge for year	24
	-----
<b>At 31st July 2003</b>	24
	=====
<b>Net book value</b>	
<b>At 31st July 2003</b>	160
	=====

<b>7 Cash at bank</b>	<b>2003</b>
	£
30 Day Notice Account	15,063
Treasurers Account	19,149
	-----
	34,212
	=====
<b>8 Creditors: amounts falling due within one year</b>	<b>2003</b>
	£
Accruals	470
	-----
	470
	=====
<b>9 Unrestricted Funds</b>	<b>2003</b>
	£
General fund	34,177
	=====

User and Carer Involvement

Profit and Loss Account  
For the Period 18th July 2002 to 31st July 2003

**Income:**

D&G Council Grants	£27,427	
Carers Strategy	£6,500	
Lloyds TSB Grants	<u>£7,250</u>	
		£41,177

**Other Income:**

Deposit Account Interest		<u>£280</u>
		£41,457

**Expenditure:**

Wages	£27,641	
Sessional Fees	£2,411	
Tuition Fees	£1,632	
Telephone	£571	
Post, Stationery & Printing	£3,118	
Advertising	£1,149	
Travelling	£1,276	
Repairs and Renewals	£165	
Sundry Expenses	£342	
Accountancy Fees	£470	
Legal Fees	£521	
Hospitality	£1,382	
Rent	£2,382	
Rates and Water	<u>£211</u>	<u>£43,271</u>
		-£1,814

**Depreciation:**

Fixtures and Fittings		<u>£24</u>
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**NET LOSS**

-£1,838