

**Clued Up Project**

**Company limited by guarantee**

**Trustees' report and financial statements  
for the year ended 31 March 2011**



**Company number SC340206**

**Charity number SC035036**

**Clued Up Project**  
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**Charity information**

<b>Trustees</b>	Nicholas St Aubyn - Chairman Patricia Plimer - Treasurer Rona Traill Arlene Hanafin Neil Holgate Elliot Bennett (Appointed - 8 November 2010)
<b>Secretary</b>	Rona Traill
<b>Company number</b>	SC340206
<b>Registered charity number</b>	SC035036
<b>Registered office</b>	The Bunker Unit 9 Coal Wynd KIRKCALDY Fife, KY1 2RB
<b>Independent examiner</b>	John Lynch CA John Lynch & Co. Chartered accountants Torridon House Torridon Lane ROSYTH Fife, KY11 2EU
<b>Business address</b>	The Bunker Unit 9 Coal Wynd KIRKCALDY Fife, KY1 2RB
<b>Bankers</b>	Bank of Scotland PO Box 10 KIRKCALDY Fife, KY1 3PA

**Clued Up Project**  
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**Trustees' report**  
**for the year ended 31 March 2011**

The trustees present their report and the financial statements for the year ended 31 March 2011.

**Objectives, organisation and activities**

The charity is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association. The charity's object and its principal activity is that of providing help and advice to young people with regard to substance misuse, group work programmes and drop-in facilities.

The directors of the company are trustees for the purposes of charity law. New trustees are appointed to the Board on the basis that they meet certain conditions and criteria including the expertise that they may bring and any personal recommendation from other trustees. Policies and procedures are in place for the induction and training of trustees.

The charity's trustees meet regularly and are responsible for the strategic direction and policy of the charity.

**Development, activities and achievements**

This has been an interesting year for Clued Up Project, with the set up and establishment of our service provision in the Dunfermline and South West Fife area. This venture has proved to be a great success and funding has been secured from FAPP (Fife Alcohol Partnership Project) and The Robertson Trust to continue the work for another year. Clued Up Project was also involved in a scoping exercise to see what the needs were of young people living in the West Fife villages. Through this, it was identified that interventions such as MAIT (Mobile Alcohol Intervention Team) and one to one support to name a few, would be beneficial to the young people from that area, the next steps will be to secure the finances to deliver on this.

Group work undertaken by Clued Up Project during this period included a second successful 'Rite of Passage' programme. The initiative aimed to challenge a group of young people, who were all under-25 years of age and affected by substance misuse. Sufficient funding was identified and secured from Awards For All. Rite of Passage was a combination of the theoretical aspects of the Pacific Institute's PX2 programme together with one on self-esteem and the challenges of outdoor education. As well as using local facilities the group were taken out of their normal environment for an intensive six-day residential stay in Glen Doll.

The M.A.I.T. (Mobile Alcohol Intervention Team), which was established last year has continued to provide young people with Alcohol Brief Interventions and has expanded outwith Kirkcaldy to the Rosyth area. The long term plan for this initiative is to be able to provide it for young people across the whole of Fife.

The drop-in at Clued Up Project has provided a variety of different activities for young people to occupy their time with this year. These include beauty therapy; alternative therapies; Art; and Adult Basic Education. The activities on offer have proved a success with young people and provided them with alternatives as well as a diversion from their substance misuse.

Clued Up Project's volunteering opportunities have expanded this year with a core group of ten volunteers. They have participated in a number of training courses such as, An Introduction to Volunteering, Overdose Prevention and Goals Training. Volunteers are also actively involved in delivering pieces of work such as the Art Group and the Cook Club.

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Next year, working in partnership with CVS Fife and Kirkcaldy YMCA, funding has been secured for a part-time Employability Worker. Clued Up's Employability Worker will be supporting young people who are affected by substance misuse to assist them to achieve their employment goals through the provision of job coaching, training, support and advice and working in partnership with employment specialists. There are specific barriers to employment for people affected by substance abuse including literacy and numeracy problems, lack of educational and occupational qualifications, no work experience or interrupted work histories, CV gaps, requirements to disclose health problems and criminal records as well as fear of relapse. We aim to provide young people with the relevant support to overcome these and ultimately to improve their life chances.

Also in the coming year, Clued Up, in partnership with NHS Fife, will be producing a training for trainers resource on delivering Alcohol Brief Interventions with young people. A training pack has been developed along with a DVD which shows examples of staff delivering alcohol brief interventions to young people in different settings such as M.A.I.T; detached youth work; youth club and in a HUB. The first training sessions will be delivered in October and future training will be available through the NHS Health Improvement Training Programme.

Looking further ahead to the Spring of 2012, a collaborative project between Lochore Meadows Outdoor Education Centre and Clued Up will see four young people (two from each organisation) as well as staff, cycling from Lands End to John O'Groats. In the intervening period all participants will undergo intensive physical and mental training in preparation. The aim is to raise awareness of how vital the services are that support our young people and use this cycle as a catalyst to raise funds to enable the possibility of a further four projects.

Clued Up Project's eminent reputation has continued and it has now expanded to new areas of Fife. It hopes to broaden this even further to include other young people and professionals who would benefit from the type of sustainable, unique and specialist support that Clued Up can offer.

Partnership working is very important to Clued Up Project and it is one ethos that remains very high on the agenda, therefore it will continue to embrace the new and support the old.

**Trustees**

The trustees who served during the year are as stated below:

Nicholas St Aubyn	Arlene Hanafin
Patricia Plimer	Neil Holgate
Rona Traill	Elliot Bennett (Appointed - 8 November 2010)

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**Trustees' report**  
**for the year ended 31 March 2011**

**Risk management and reserves**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of budgeted financial commitments, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and have established systems to enable regular reports to be produced so that active steps can be taken to mitigate these risks as and when they are identified.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and was approved by the Board on 27 September 2011 and signed on its behalf by:-



**Nicholas St Aubyn**  
**Director**

**Clued Up Project**  
**Company limited by guarantee**

**Independent examiner's report to the trustees on the  
unaudited financial statements of Clued Up Project**

In accordance with the engagement letter dated 27 September 2011 I have compiled the financial statements of the charity which comprise the income and expenditure account, the balance sheet and the related notes from the accounting records and information and explanations you have given to me.

This report is made to the charity's trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's trustees that I have done so and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

**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 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 independent examiner's report**

My examination is 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 seeks explanations from the 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.

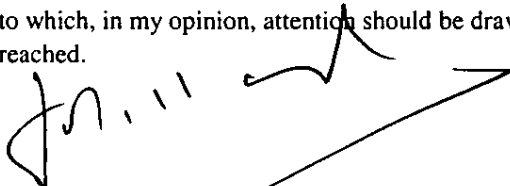
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention other than that disclosed in Notes 10 and 11

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 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.



**John Lynch CA**  
**John Lynch & Co.**  
**Torridon House**  
**Torridon Lane**  
**ROSYTH**  
**Fife, KY11 2EU**

**Date: 27 September 2011**

**Clued Up Project**  
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**Combined statement of financial activities and income and expenditure**  
**for the year ended 31 March 2011**

	Notes	Unrestricted funds	Restricted funds	2011 Total funds	2010 Total funds
		£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Donations	2	-	-	-	344
<i>Activities for generating funds</i>					
Sale of resources		3,287	-	3,287	2,057
<i>Investment income</i>					
Bank interest received	3	-	-	-	2,577
		<u>3,287</u>	<u>-</u>	<u>3,287</u>	<u>4,978</u>
<b>Incoming resources from charitable activities</b>					
Grants	4	187,628	146,313	333,941	285,365
		<u>187,628</u>	<u>146,313</u>	<u>333,941</u>	<u>285,365</u>
<b>Total incoming resources</b>		<u>190,915</u>	<u>146,313</u>	<u>337,228</u>	<u>290,343</u>
<b>Resources expended</b>					
Charitable activities	5	197,768	137,487	335,255	288,723
Governance costs	6	1,703	23	1,726	1,620
<b>Total resources expended</b>		<u>199,471</u>	<u>137,510</u>	<u>336,981</u>	<u>290,343</u>
<b>Net movement in funds</b>		(8,556)	8,803	247	-
<b>Fund balance brought forward</b>		<u>81,341</u>	<u>-</u>	<u>81,341</u>	<u>81,341</u>
<b>Fund balance carried forward</b>		<u><u>72,785</u></u>	<u><u>8,803</u></u>	<u><u>81,588</u></u>	<u><u>81,341</u></u>

The notes on pages 9 to 13 form an integral part of these financial statements.



**Clued Up Project  
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**Balance sheet  
as at 31 March 2011**

	Notes	2011 £	£	2010 £	£
<b>Current assets</b>					
Debtors	9	2,591		3,786	
Cash at bank and in hand		242,189		211,347	
		<u>244,780</u>		<u>215,133</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(131,471)</u>		<u>(102,071)</u>	
<b>Net current assets</b>			113,309		113,062
<b>Total assets less current liabilities</b>			113,309		113,062
<b>Provisions for liabilities and charges</b>	11		<u>(31,721)</u>		<u>(31,721)</u>
<b>Net assets</b>			<u>81,588</u>		<u>81,341</u>
<b>Reserves</b>					
Reserve funds	12		<u>81,588</u>		<u>81,341</u>

The trustees' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 9 to 13 form an integral part of these financial statements.

**Clued Up Project**  
**Company limited by guarantee**

**Balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)**  
**for the year ended 31 March 2011**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2011 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board on 27 September 2011 and signed on its behalf by



**Nicholas St Aubyn**  
**Trustee**

**The notes on pages 9 to 13 form an integral part of these financial statements.**

## Clued Up Project

### Notes to the financial statements for the year ended 31 March 2011

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) issued in March 2005.

##### 1.2. Pensions

The regular cost of providing pensions and related benefits is charged to the income and expenditure account over the employees' service lives on the basis of a constant percentage of earnings.

##### 1.3. Incoming resources

Income consists of grants, donations, client charges, placement fees and income from investments and related income tax recoverable and is credited in the year in which it is receivable except when received in advance, when it is credited in the year in which it falls due. Investment income relates wholly to interest received on bank deposits.

##### 1.4. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which is an irrecoverable cost for the charity.

Expenditure which is directly attributable to specific activities has been included in those cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

Charitable activities includes expenditure directly relating to the objects of the charity, including such support costs identifiable as an integral part of the carrying out of those charitable activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements compliance.

#### 2. Voluntary income

	2011 £	2010 £
Other donations	-	344
	-	344

#### 3. Investment income

	2011 £	2010 £
Bank interest receivable	-	2,577
	-	2,577

# Clued Up Project

## Notes to the financial statements for the year ended 31 March 2011

..... continued

4. Grants received	2011 £	2010 £
<b>Unrestricted funds</b>		
Fife Council	<u>187,628</u>	<u>196,801</u>
<b>Restricted funds</b>		
Lloyds/LAF (Detached Youth Work)	-	15,289
NHS Fife (Homeless Service)	79,059	64,745
NHS Fife (Benarty/Cowdenbeath Alcohol Initiative)	36,450	-
The Robertson Trust, FAPP & Kinetic Video (Dunfermline & South West Fife)	22,000	-
Group Work - YouthLink Scotland, Fife Council, Consumer Focus, Awards For All, NHS Fife	<u>8,804</u>	<u>8,530</u>
	<u>146,313</u>	<u>88,564</u>
Total grants received	<u><u>333,941</u></u>	<u><u>285,365</u></u>

5. Charitable activities	Unrestricted funds £	Restricted funds £	2011 £	2010 £
<b>Direct costs</b>				
Staff costs	156,798	136,199	292,997	235,416
Rent and rates	8,150	-	8,150	8,254
Buildings insurance	1,128	-	1,128	1,128
Heat and light	3,256	-	3,256	5,020
Group work	8,826	-	8,826	11,107
Leaflets and videos	702	-	702	6,216
Music and arts	1,698	-	1,698	3,012
Volunteer expenses	<u>70</u>	<u>-</u>	<u>70</u>	<u>184</u>
	<u>180,628</u>	<u>136,199</u>	<u>316,827</u>	<u>270,337</u>

# Clued Up Project

## Notes to the financial statements for the year ended 31 March 2011

..... continued

5. Charitable activities (contd.)	Unrestricted funds £	Restricted funds £	2011 £	2010 £
<b>Support costs</b>				
Payroll administration	751	-	751	664
Membership fees	128		128	125
Advertising	203	-	203	3,092
Equipment costs	3,453	106	3,559	944
Hire of equipment	1,843	-	1,843	1,892
Insurance	2,468	-	2,468	2,429
Cleaning	1,475	-	1,475	1,693
Postage and stationery	3,372	66	3,438	2,699
Telephone	2,178	907	3,085	2,837
Repair and maintenance	1,269	-	1,269	1,313
Activities	-	32	32	-
Sundry expenses	-	177	177	698
	<u>17,140</u>	<u>1,288</u>	<u>18,428</u>	<u>18,386</u>
<b>Total costs</b>	<u>197,768</u>	<u>137,487</u>	<u>335,255</u>	<u>288,723</u>

### 6. Governance costs

	Unrestricted funds £	Restricted funds £	2011 £	2010 £
Legal fees	23	23	46	92
Accountancy fees	1,680	-	1,680	1,528
	<u>1,703</u>	<u>23</u>	<u>1,726</u>	<u>1,620</u>

# Clued Up Project

## Notes to the financial statements for the year ended 31 March 2011

..... continued

<b>7. Employees</b>	<b>2011</b>	<b>2010</b>
Staff costs during the year were as follows:	<b>£</b>	<b>£</b>
Wages and salaries	222,962	186,186
Social security costs	16,776	13,892
Pension costs	43,391	28,485
Staff travel expenses	8,459	4,975
Staff training	818	1,145
Staff welfare	591	370
Redundancy provision	-	363
	<u>292,997</u>	<u>235,416</u>

No employee received remuneration of more than £60,000

<b>Number of employees</b>	<b>2011</b>	<b>2010</b>
The average number of employees analysed by function was:-		
Direct charitable services	8	6
Management and Administration	4	4
	<u>12</u>	<u>10</u>

### Trustees

No remuneration or expenses were paid to any of the trustees during the year.

### 8. Pension costs

The charity contributes to a defined contribution scheme on behalf of certain employees. The assets of the scheme are held separately from those of the charity in an independently administered pooled fund. The pension cost charge represents the contribution payable by the charity to the fund and amounted to £43,391 (2010 - £28,485).

<b>9. Debtors</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade debtors	107	-
Other debtors	37	93
Prepayments and accrued income	2,447	3,693
	<u>2,591</u>	<u>3,786</u>

# Clued Up Project

## Notes to the financial statements for the year ended 31 March 2011

..... continued

### 10. Creditors: amounts falling due within one year

	2011 £	2010 £
Trade creditors	1,882	651
Other creditors	17,768	13,384
Accruals	4,228	20,033
Deferred income	107,593	68,003
	<u>131,471</u>	<u>102,071</u>

### 11. Provisions for liabilities and charges

	Redundancy provision £	Total £
At 31 March 2010	31,721	31,721
At 31 March 2011	<u>31,721</u>	<u>31,721</u>

In view of the general uncertainty affecting the funding of charities from one year to the next, a provision has been made for the redundancy entitlements of staff in the event that the charity has to scale back or cease its activities in the future due to a lack of funding. While the making of this provision is a breach of Financial Reporting Standard 12, which prohibits the making of any provision in respect of a contingent liability, the trustees consider it to be a prudent measure. As a consequence of this breach of FRS12, the overall reserves of the charity are understated by £31,721.

### 12. Reserve funds

	Unrestricted funds £	Restricted funds £	Total funds £
At 31 March 2010	81,341	-	81,341
Retained surplus for the year	(8,556)	8,803	247
At 31 March 2011	<u>72,785</u>	<u>8,803</u>	<u>81,588</u>

### 13. Members' guarantee

The members of the company guarantee to contribute £1 each to the assets of the company in the event of it being wound up.