

Clued Up Project

Company limited by guarantee

**Trustees' report and financial statements
for the year ended 31 March 2013**

THURSDAY



SCT *S2NJY0XN* #376
19/12/2013
COMPANIES HOUSE

Company number SC340206

Charity number SC035036

Clued Up Project
Company limited by guarantee

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Charity information

Trustees	Nicholas St Aubyn - Chairman Patricia Plimer - Treasurer Rona Traill Arlene Hanafin Neil Holgate -(Resigned - 21 September 2012) Gary Crawford Judith Kerr Derek McWhirter
Secretary	Arlene Hanafin
Company number	SC340206
Registered charity number	SC035036
Registered office	The Bunker 441 High Street KIRKCALDY Fife, KY1 2SN
Independent examiner	John Lynch CA John Lynch & Co. Chartered accountants Torridon House Torridon Lane ROSYTH Fife, KY11 2EU
Business address	The Bunker 441 High Street KIRKCALDY Fife, KY1 2SN
Bankers	Bank of Scotland PO Box 10 KIRKCALDY Fife, KY1 3PA

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Trustees' report
for the year ended 31 March 2013

The trustees present their report and the financial statements for the year ended 31 March 2013.

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 the first year of the implementation of changes in substance misuse service delivery across Fife. Clued Up and its partner organisations are pleased to report that targets have been achieved and there have been some great success stories for young people.

During the last twelve months an external evaluation of the MAIT (Mobile Alcohol Intervention Team), has also been completed. As a result, a Fife-wide working group and a strategic group have been set up to take forward the recommendations of this evaluation. These groups will also be looking at the restructuring of the provision to meet the needs of communities across Fife. A new mobile unit has been purchased with funding from Equally Well and the Community Safety Partnership and this has enabled a more flexible approach to the provision of MAIT. The mobile unit is also available for hire by other local organisations.

Our Employability initiative for those aged 16 - 25 years affected by substance misuse has seen young people gaining qualifications and participating fully in training courses offered. Working in partnership with employment specialists it provides young people with the opportunity to access Adult Basic Education, assistance with CVs, job and college applications, letter writing, training, access to support and advice if required, etc. The hard work and dedication of the staff involved in this work has seen the project go from strength to strength with funding being renewed every year from Fairer Scotland Funding.

In Dunfermline and South West Fife, group work featured young people who were looking to highlight the issues around the proxy purchase of alcohol. They have produced eye-catching and informative posters warning of the consequences of buying alcohol for those who are under age and these will be distributed within their local community.

The Long Way Up team completed their cycle journey from Lands' End to John O'Groats in June 2012. This was a collaborative project between Lochore Meadows Outdoor Education Centre and Clued Up. Its aim was raise awareness of how vital the services are that support our young people and to use this cycle as a catalyst to raise funds for two small charities. The success of this event has inspired the Clued Up team to continue to look at fundraising opportunities in the coming year. This will enable them to finance some of the ideas that both staff and young people have come up with for delivering services in our own unique and exciting way.

This year Clued Up Project secured funds to produce a drug and alcohol awareness raising mobile application for young people and professionals alike. One piece of group work with young people from Levenmouth has already been completed. They have participated in workshops and have provided real life information to be included in the Cannabis package for the App. There are other groups of young people from Kirkcaldy involved in various substance misuse information packages and work on the production of the App will continue next year. An advisory group of professionals will also be set up to assist us over the next twelve months.

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Trustees' report
for the year ended 31 March 2013

Development, activities and achievements (contd.)

Student placement and volunteering opportunities have again been offered this year. One of the students, who had finished her placement with us, decided to stay on as a volunteer and has been actively involved in various pieces of work, such as, training and the Cook Club. Clued Up has also been involved with the YMCA in their new apprenticeship venture by offering placement opportunities and this is proving to be of mutual benefit.

Clued Up continues to be highly regarded for the quality of service it provides to both young people and professionals. Working in partnership remains an important part of the Clued Up ethos and as previously mentioned there are a number of new developments planned for next year to embrace this. It will continue to offer the specialist, sustainable and unique support for which it is well known, by being responsive to change, innovative and adaptable.

Trustees

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

Nicholas St Aubyn
Patricia Plimer
Arlene Hanafin
Rona Traill
Neil Holgate (Resigned - 21 September 2012)
Gary Crawford
Judith Kerr
Derek McWhirter

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 2 October 2013 and signed on its behalf by:-



Nicholas St Aubyn
Trustee

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 24 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.

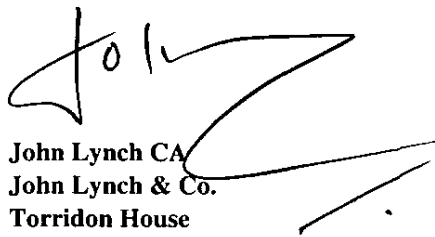
Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed in Note 10.

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: 2 October 2013

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Combined statement of financial activities and income and expenditure
for the year ended 31 March 2013

	Notes	Unrestricted funds	Restricted funds	2013 Total funds	2012 Total funds
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Donations	2	107	-	107	175
<i>Activities for generating funds</i>					
Sale of resources		30,018	-	30,018	7,708
Fund Raising		807	-	807	-
		<u>30,932</u>	<u>-</u>	<u>30,932</u>	<u>7,883</u>
Incoming resources from charitable activities					
Grants	3	171,578	116,306	287,884	292,038
		<u>171,578</u>	<u>116,306</u>	<u>287,884</u>	<u>292,038</u>
Total incoming resources		<u>202,510</u>	<u>116,306</u>	<u>318,816</u>	<u>299,921</u>
Resources expended					
Charitable activities	4	200,990	116,188	317,178	327,668
Governance costs	5	1,753	118	1,871	1,827
Total resources expended		<u>202,743</u>	<u>116,306</u>	<u>319,049</u>	<u>329,495</u>
Net movement in funds		(233)	-	(233)	(29,574)
Fund balance brought forward		<u>52,014</u>	<u>-</u>	<u>52,014</u>	<u>81,588</u>
Fund balance carried forward		<u>51,781</u>	<u>-</u>	<u>51,781</u>	<u>52,014</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

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Balance sheet
as at 31 March 2013

		2013		2012	
	Notes	£	£	£	£
Current assets					
Debtors	8	4,276		9,487	
Cash at bank and in hand		213,294		218,121	
		<u>217,570</u>		<u>227,608</u>	
Creditors: amounts falling due within one year	9	<u>(134,068)</u>		<u>(143,873)</u>	
Net current assets			<u>83,502</u>		<u>83,735</u>
Total assets less current liabilities			<u>83,502</u>		<u>83,735</u>
Provisions for liabilities and charges	10		<u>(31,721)</u>		<u>(31,721)</u>
Net assets			<u><u>51,781</u></u>		<u><u>52,014</u></u>
Reserves					
Reserve funds	11		<u><u>51,781</u></u>		<u><u>52,014</u></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 8 to 12 form an integral part of these financial statements.

**Clued Up Project
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Balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2013**

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 2013 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 2 October 2013 and signed on its behalf by



Nicholas St Aubyn
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

Clued Up Project

Notes to the financial statements for the year ended 31 March 2013

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

	2013 £	2012 £
Other donations	107	175
	<u>107</u>	<u>175</u>

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Notes to the financial statements for the year ended 31 March 2013

..... continued

3. Grants received	2013 £	2012 £
Unrestricted funds		
Fife Council	132,628	132,628
Group Work - Young People's Group, Fife Council, Consumer Focus, Fife Health Board, Local Community Safety Fund, Lochore Meadows Country Park, Sponsorship	38,950	18,623
	<u>171,578</u>	<u>151,251</u>
Restricted funds		
NHS Fife (Homeless Service)	23,841	57,586
NHS Fife (Benarty/Cowdenbeath Alcohol Initiative)	-	33,892
The Robertson Trust, FASS, Kinetic Video & FAPP (D/line & S/ West Fife)	-	28,849
Triage Assessment	4,428	-
Dunfermline & South West Fife-ADP Funding	55,147	-
West Fife Villages	3,248	-
CVS Fife (Employability)	22,543	12,610
NHS Fife (Alcohol Brief Intervention Training)	-	7,358
SCVO (Community Jobs Scotland)	3,528	492
Buttle U.K.(Children in need)	200	-
APP Development	3,371	-
	<u>116,306</u>	<u>140,787</u>
Total grants received	<u>287,884</u>	<u>292,038</u>

4. Charitable activities	Unrestricted funds £	Restricted funds £	2013 £	2012 £
Direct costs				
Staff costs	132,707	110,619	243,326	269,079
Rent and rates	8,161	-	8,161	8,200
Buildings insurance	1,058	-	1,058	1,128
Heat and light	5,446	-	5,446	4,230
Group work	38,954	-	38,954	18,692
Leaflets and videos	1,227	-	1,227	4,161
Volunteer expenses	157	-	157	145
	<u>187,710</u>	<u>110,619</u>	<u>298,329</u>	<u>305,635</u>

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Notes to the financial statements for the year ended 31 March 2013

..... continued

4. Charitable activities (contd.)	Unrestricted funds £	Restricted funds £	2013 £	2012 £
Support costs				
Payroll administration	883	-	883	835
Membership fees	111		111	81
Advertising	438	576	1,014	808
Bank charges	2	-	2	25
Equipment costs	1,062	4,153	5,215	229
Hire of equipment	3,115	-	3,115	3,191
Insurance	2,038	-	2,038	2,024
Cleaning	1,319	-	1,319	1,363
Postage and stationery	1,393	12	1,405	3,759
Telephone	2,259	325	2,584	3,413
Repair and maintenance	480	-	480	358
Activities	-	30	30	5,437
Volunteer expenses	-	14	14	-
Sundry expenses	180	459	639	511
	<u>13,280</u>	<u>5,569</u>	<u>18,849</u>	<u>22,034</u>
Total costs	<u>200,990</u>	<u>116,188</u>	<u>317,178</u>	<u>327,669</u>

5. Governance costs

	Unrestricted funds £	Restricted funds £	2013 £	2012 £
Legal fees	13	118	131	87
Accountancy fees	1,740	-	1,740	1,740
	<u>1,753</u>	<u>118</u>	<u>1,871</u>	<u>1,827</u>

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Notes to the financial statements for the year ended 31 March 2013

..... continued

6. Employees	2013	2012
Staff costs during the year were as follows:	£	£
Wages and salaries	173,425	204,817
Staff/Administration fee	26,541	-
Social security costs	11,337	13,369
Pension costs	26,383	39,925
Staff travel expenses	4,884	9,868
Staff training	413	858
Staff welfare	343	242
	<u>243,326</u>	<u>269,079</u>

No employee received remuneration of more than £60,000

Number of employees	2013	2012
The average number of employees analysed by function was:-		
Direct charitable services	5	7
Management and Administration	3	3
	<u>8</u>	<u>10</u>

Trustees

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

7. 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 £26,383 (2012 - £39,925).

8. Debtors	2013	2012
	£	£
Trade debtors	644	52
Other debtors	-	6,327
Prepayments and accrued income	3,632	3,108
	<u>4,276</u>	<u>9,487</u>

Clued Up Project

Notes to the financial statements for the year ended 31 March 2013

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9. Creditors: amounts falling due within one year

	2013 £	2012 £
Trade creditors	1,061	827
Other creditors	14,235	9,754
Accruals	6,715	4,080
Deferred income	112,057	129,212
	<u>134,068</u>	<u>143,873</u>

10. Provisions for liabilities and charges

	Redundancy provision £	Total £
At 31 March 2012	<u>31,721</u>	<u>31,721</u>
At 31 March 2013	<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.

11. Reserve funds

	Unrestricted funds £	Restricted funds £	Total funds £
At 31 March 2012	52,014	-	52,014
Deficit for the year	(233)	-	(233)
At 31 March 2013	<u>51,781</u>	<u>-</u>	<u>51,781</u>

12. 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.