

Clued Up Project

Company limited by guarantee

**Trustees' report and financial statements
for the year ended 31 March 2010**

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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
Secretary	Rona Traill
Company number	SC340206
Registered charity number	SC035036
Registered office	The Bunker Unit 9 Coal Wynd KIRKCALDY Fife, KY1 2RB
Independent examiner	John Lynch & Co. Chartered accountants Torridon Lane ROSYTH Fife, KY11 2EU
Business address	The Bunker Unit 9 Coal Wynd KIRKCALDY Fife, KY1 2RB
Bankers	Bank of Scotland PO Box 10 KIRKCALDY Fife, KY1 3PA

Clued Up Project
Company limited by guarantee

Trustees' report
for the year ended 31 March 2010

The trustees present their report and the financial statements for the year ended 31 March 2010.

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 year lots of new exciting pieces of work have been developed and older interventions have been reviewed and revamped. Intensive group work undertaken by Clued Up Project during this period was 'Rite of Passage'. The programme consisted of two ideas brought together some time ago. The programme 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 Fife Community Safety Partnership, Active Communities, Kirkcaldy and Levenmouth Mental Health Partnership as well as a donation from Trust in Fife. 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. Participants were also offered the opportunity to gain certificates in Food Hygiene and First Aid. 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.

An exciting new initiative Clued Up Project became involved with this year was MAIT (Mobile Alcohol Intervention Team), which was introduced due to reports of anti-social behaviour in young people when they had been drinking and is part of the Equally Well test site in the Templehall area of Kirkcaldy. It was felt that delivering early interventions might help to reduce this. Partners involved in MAIT include, Fife Constabulary, Community Safety Partnership, NHS Fife, Equally Well, Community Wardens and Clued Up Project. MAIT is a street based initiative aimed at engaging with young people under the age of 16 who are drinking when out on the streets in the area. The team provides alcohol screening and brief interventions as well as follow up support if required. Training in alcohol brief interventions was provided for all staff and the initiative was piloted from September to December 2009. The team is out in the area two Fridays a month between the hours of 7.00pm and 11.00pm and it is easily contacted by telephone for early response.

Several pieces of funding have been secured during this time including a grant from CashBack to Communities, which allowed us to plan and prepare for street based initiatives during both Easter and Summer school holiday periods. Street based activities are very important in that they enable Clued Up Project staff to engage with young people who would not otherwise access services. They also allow us to build trusting relationships and break down barriers.

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Trustees' report
for the year ended 31 March 2010

The drop-in at Clued Up Project's base has provided a variety of different activities for the young people to occupy their time this year, which have included Beauty Therapy, Alternative Therapies and Adult Basic Education. This provision has proved a success with the young people and given them alternatives and a diversion from their substance misuse. The Cook Club has gone from strength to strength this year. It is held every Thursday afternoon and is run in 6-week blocks. Those involved get together and plan the menus and budget in advance, they are not only using recipes from books and the Internet but they are adding their own twist to them and producing some quality meals for those lucky enough to be visiting the drop-in that day. Food Hygiene courses are also on offer and one young male has gone back to college to restart his studies in hospitality, as a result of his involvement in the Cook Club.

Clued Up's specialist detached youth work service was reviewed this year. It is concentrating on those involved in substance misuse and its associated high-risk behaviour. Fife Council's Community Learning and Development in Kirkcaldy run a generic detached youth work service for the area, thus creating an enhanced partnership that is equipped to address the issues identified not only by young people but the wider community also. Clued Up Project also underwent an in-house review of the management structure, which was necessary in order for us to reach our future goal of expanding all of our services on a Fife-wide basis and to address an increased workload. Progress towards this goal has been made this year in that Clued Up Project now has a full-time Deputy Manager and a part-time Administrator

A full-time alcohol worker is also in place in the Benarty area working in partnership with a local organisation, The Zone. We are very proud to be involved in this piece of work and believe that this partnership will be of great benefit to the community of Benarty. Clued Up Project has secured funding from The Robertson Trust and the Fife Alcohol Partnership Project to expand into Dunfermline and South West Fife. This is another exciting partnership we have created enabling us to employ a full-time Development Worker for the area. We look forward to updating you on the success of this partnership next year. The majority of initiatives Clued Up Project is involved in highlight the fact that partnership working is very important to our organisation and it is one ethos that stays very high on our agenda. Therefore we will continue to embrace the new and support the old.

One of the new Deputy Manager's roles has been to develop the volunteering aspect of Clued Up Project and this year we have reviewed and improved processes to put in place the appropriate support so young people we work with can become involved in volunteering. This year we have recruited three new young people and have continued to support our two volunteers from last year.

During this year the organisation's excellent reputation has continued and broadened into new areas of Fife and in the coming year we intend to expand this even further to enable young people and professionals to benefit from the truly professional, unique and sustainable support that Clued Up Project can offer. As mentioned previously in this report, a review of the charity's management structure has been undertaken to accommodate the expansion of its services to other parts of Fife. A provision of £16,042.26 generated from unrestricted funds has been made to allow us to retain the current staffing levels and maintain our three-month running costs.

Trustees

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

Nicholas St Aubyn	Arlene Hanafin
Patricia Plimer	Neil Holgate
Rona Traill	

**Clued Up Project
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**Trustees' report
for the year ended 31 March 2010**

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 8 November 2010 and signed on its behalf by:-



**Rona Traill
Secretary**

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

In accordance with the engagement letter dated 31 July 2009 we 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 us.

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

We 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 our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

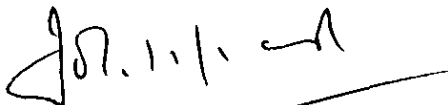
Basis of independent examiners' report

Our 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, we do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

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

1. which gives us 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 Regulationshave not been met, or
2. to which, in our 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: 8 November 2010

Clued Up Project
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Combined statement of financial activities and income and expenditure
for the year ended 31 March 2010

		Year ended 31/03/10	Year ended 31/03/10	Year ended 31/03/10	Period ended 31/03/09
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Incoming resources					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Donations	2	344	-	344	112,964
<i>Activities for generating funds</i>					
Sale of resources		2,057	-	2,057	13,961
<i>Investment income</i>					
Bank interest received	3	2,577	-	2,577	1,362
		<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>128,287</u>
Incoming resources from charitable activities					
Grants	4	196,801	88,564	285,365	160,044
		<u>196,801</u>	<u>88,564</u>	<u>285,365</u>	<u>160,044</u>
Total incoming resources		<u>201,779</u>	<u>88,564</u>	<u>290,343</u>	<u>288,331</u>
Resources expended					
Charitable activities	5	197,674	91,049	288,723	205,917
Governance costs	6	1,620	-	1,620	1,073
Total resources expended		<u>199,294</u>	<u>91,049</u>	<u>290,343</u>	<u>206,990</u>
Net movement in funds		2,485	(2,485)	-	81,341
Transfer fund deficit		(2,485)	2,485	-	-
Fund balance brought forward		<u>81,341</u>	<u>-</u>	<u>81,341</u>	<u>-</u>
Fund balance carried forward		<u>81,341</u>	<u>-</u>	<u>81,341</u>	<u>81,341</u>

The notes on pages 9 to 14 form an integral part of these financial statements.

**Clued Up Project
Company limited by guarantee**

**Balance sheet
as at 31 March 2010**

		31/03/10 2010		31/03/09 2009	
	Notes	£	£	£	£
Current assets					
Debtors	9	3,786		15,395	
Cash at bank and in hand		211,347		177,065	
		<u>215,133</u>		<u>192,460</u>	
Creditors: amounts falling due within one year	10	(102,071)		(79,761)	
Net current assets			113,062		112,699
Total assets less current liabilities			113,062		112,699
Provisions for liabilities and charges	11		(31,721)		(31,358)
Net assets			<u>81,341</u>		<u>81,341</u>
Reserves					
Reserve funds	12		<u>81,341</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 14 form an integral part of these financial statements.

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Balance sheet (continued)

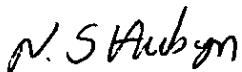
Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2010

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 2010 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 8 November 2010 and signed on its behalf by



Nicholas St Aubyn
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

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.

	Year ended 31/03/10 £	Period ended 31/03/09 £
2. Voluntary income		
Transfer from Clued-Up	-	112,714
Other donations	344	250
	<u>344</u>	<u>112,964</u>

The transfer from Clued-Up represents the reserves of the unincorporated charity of that name which ceased operations on 8 September 2008 and whose activities have been taken over by the company.

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

..... continued

		Year ended 31/03/10 £	Period ended 31/03/09 £	
3. Interest receivable and similar income				
Bank interest receivable		2,577	1,362	
		<u>2,577</u>	<u>1,362</u>	
		Year ended 31/03/10 £	Period ended 31/03/09 £	
4. Grants received				
Unrestricted funds				
Fife Council		196,801	108,969	
		<u>196,801</u>	<u>108,969</u>	
Restricted funds				
Lloyds/LAF (Detached Youth Work)		15,289	11,678	
NHS Fife (Homeless Service)		64,745	32,131	
NHS Fife (Triage Assessment)		8,530	6,000	
Scottish Arts Council		-	1,266	
		<u>88,564</u>	<u>51,075</u>	
Total grants received		<u>285,365</u>	<u>160,044</u>	
	Unrestricted funds £	Restricted funds £	Year ended 31/03/10 £	Period ended 31/03/09 £
5. Charitable activities				
Direct costs				
Staff costs	148,250	87,166	235,416	168,169
Rent and rates	8,169	85	8,254	3,974
Buildings insurance	1,128	-	1,128	633
Heat and light	5,020	-	5,020	3,672
Group work	11,107	-	11,107	15,418
Leaflets and videos	6,216	-	6,216	3,824
Music and arts	3,012	-	3,012	1,192
Volunteer expenses	184	-	184	99
	<u>183,086</u>	<u>87,251</u>	<u>270,337</u>	<u>196,981</u>

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

..... continued

	Unrestricted funds £	Restricted funds £	Year ended 31/03/10 £	Period ended 31/03/09 £
5. Charitable activities (contd.)				
Support costs				
Payroll administration	664	-	664	422
Membership fees	125		125	100
Advertising	862	2,230	3,092	1,216
Equipment costs	857	87	944	508
Hire of equipment	1,892	-	1,892	728
Insurance	2,429	-	2,429	1,108
Cleaning	1,693	-	1,693	715
Postage and stationery	2,644	55	2,699	1,346
Telephone	1,656	1,181	2,837	1,608
Repair and maintenance	1,313	-	1,313	1,085
Sundry expenses	453	245	698	100
	<u>14,588</u>	<u>3,798</u>	<u>18,386</u>	<u>8,936</u>
Total costs	<u>197,674</u>	<u>91,049</u>	<u>288,723</u>	<u>205,917</u>
6. Governance costs				
Legal fees	92	-	92	210
Accountancy fees	1,528	-	1,528	863
	<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>1,073</u>

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

..... continued

	Year ended 31/03/10	Period ended 31/03/09
7. Employees		
Staff costs during the year were as follows:		
	£	£
Wages and salaries	186,186	115,096
Social security costs	13,892	8,588
Pension costs	28,485	8,766
Staff travel expenses	4,975	2,768
Staff training	1,145	963
Staff welfare	370	281
Redundancy provision	363	31,358
	<u>235,416</u>	<u>136,181</u>

No employee received remuneration of more than £60,000

	Year ended 31/03/10 Number	Period ended 31/03/09 Number
The average number of employees analysed by function was:-		
Direct charitable services	6	5
Management and Administration	4	2
	<u>10</u>	<u>7</u>

Trustees

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

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 £21,723.

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

..... continued

9. Debtors	Year ended 31/03/10	Period ended 31/03/09
	£	£
Trade debtors	-	1,067
Other debtors	93	6,877
Prepayments and accrued income	3,693	7,451
	<u>3,786</u>	<u>15,395</u>
10. Creditors: amounts falling due within one year	Year ended 31/03/10	Period ended 30/03/09
	£	£
Trade creditors	651	1,257
Other creditors	13,384	9,412
Accruals	20,033	69,092
Accruals-Deferred income	68,003	
	<u>102,071</u>	<u>79,761</u>

The charity has made a provision for salary costs in the sum of £16,042 (2009 - £20,005) which is included in accruals shown above. This is a breach of FRS 12 as this cost is for future salaries and has not been incurred at the balance sheet date. As a consequence of this breach of FRS 12, the overall reserves of the charity are understated by that amount.

Clued Up Project

Notes to the financial statements for the year ended 31 March 2010

..... continued

11. Provisions for liabilities and charges

	Redundancy provision £	Total £
At 31 March 2009	31,358	31,358
Charge for the year	363	363
At 31 March 2010	<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 £	Total funds £
At 31 March 2009 as previously stated	81,341	81,341
At 31 March 2010	<u>81,341</u>	<u>81,341</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.