

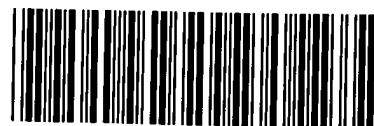
Company registration number: SC340206
Charity number SC035036

Clued Up Project
Company limited by guarantee

Trustees' report and unaudited financial statements

31 March 2017

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Clued Up Project
Company limited by guarantee

Contents

	Page
Charity reference and administrative details	2
Trustees' and directors' report	3 - 7
Independent examiners' report	8
Statement of comprehensive income	9
Statement of financial position	10 - 11
Statement of changes in equity	12
Notes to the financial statements	13 - 20

Clued Up Project
Company limited by guarantee

Charity reference and administrative details

Trustees and directors	Nicholas St Aubyn	- Chairman
	Mrs Patricia Plimer	- Treasurer
	Mrs Judith Kerr	- Secretary
	Ms Rona Traill	
	Mr Gary Crawford	
	Ms Jackie Barbour	

Secretary	Judith Kerr
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Company number	SC340206
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Registered charity number	SC035036
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Registered office	The Bunker 441 High Street Kirkcaldy Fife, KY1 2SN
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Business address	The Bunker 441 High Street Kirkcaldy Fife, KY1 2SN
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Independent examiner	John Lynch LLB CA John Lynch & Co. Chartered Accountants Torridon House Torridon Lane Rosyth Fife KY11 2EU
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Bankers	Bank of Scotland PO Box 10 Kirkcaldy Fife, KY1 3PA
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**Clued Up Project
Company limited by guarantee**

**Directors report
Year ended 31 March 2017**

The directors present their report and the financial statements for the year ended 31 March 2017.

Objectives and activities

The charity is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association.

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

Development

This has been another successful year for Clued Up with stability being maintained. There have been no changes to either the Board of Directors or the staff team. Everyone at Clued Up has been working hard to build on the success of previous years and provide a quality service for young people across the region.

Developments this year include:

The restructured staff team has worked well and the Team Leaders have settled in to their roles in assisting the Service Manager to run the Fife-wide organisation.

The Young Person's Outreach Service is continuing to provide young people across Fife with a sustainable and consistent service. It has built on its group work programmes this year as well as maintaining good working relationships with all partners to provide the best outcomes for those who access Clued Up's services. The volume of work and complex caseloads this service is dealing with means that we will be looking at increasing the hours of existing staff as well as the possibility of employing a new Project Worker.

This has been the first year of funding from Lloyds TSB PDI to expand and develop the Employability Service to support 16 – 25 year olds. We have exceeded our targets for this year and we had to increase hours of staff to cope with the demand. We have, over the past year worked hard to build a presence and reputation within the Benarty area, however we have faced challenges in terms of engaging a community, which is both historically insular and spread over a wide geographical area. We have attempted to engage the local community and its networks in order to effectively consult, design and deliver services that meet the needs of the young people and the community. After widening our reach to cover the whole of Ward 7 area we attempted outreach with the mobile unit, drop-ins in local community centres as well as local community orientated cafes and partnerships with organisations such as DWP. This has so far proved unsuccessful and we have not engaged with the amounts of young people that we know could benefit from this service in the area. However we have expanded and developed this work to include Dunfermline to enable the provision of a more accessible service for young people. In the Leven area we were able to carry out consultation and engage with young people and services, which has seen the dropin service in that area be extremely successful.

The Outreach Team are also seeing the benefits of close working with the Employability Team, as it allows the young people they work with to stay in service until they feel ready to access adult provision. We also continue to work with our Fife ETC partners, which is proving beneficial to young people who require this support.

**Clued Up Project
Company limited by guarantee**

**Trustees' and directors' report
Year ended 31 March 2017**

Development, activities and achievements (contd.)

At the tail end of this year we ventured into a new partnership with Fife Gingerbread, CARF, and Fife Council's Supported Employment Team to work on a new initiative, "Making It Work for Families" providing the whole family with support at stage 1 and 2 of the Employability Pathway. This will see the recruitment of another full time Development Worker and an exciting opportunity to work with new partners.

The trainee employed through Community Jobs Scotland has now joined the Employability Team and is assisting staff in the drop-ins as well as undertaking a PDA in Youth Work course.

We have again provided group work programmes for young people focusing on developing skills, personal development, team work, cooking, etc. These included both indoor and outdoor activities.

Volunteering and student placement opportunities continue to be offered by Clued Up, e.g. Two AWTP students from the Scottish Drugs Forum have completed placements this year.

The Social Enterprise has provided six workshops this year bringing in additional income to further the aims of the Project.

Activities

Activities this year included;

Outreach Service

One to one support - 363 young people were registered with this service (including 229 new referrals) and 2099 support sessions were arranged. Attendance of 97% was recorded for these sessions. Most of the referrals were made by schools with others coming from agencies such as, Social Work, Self-referrals, Youth Offenders Management Group, MAIT (Mobile Alcohol Intervention Team), Fife Council's Community Learning and Development, NHS Fife, Parent/Family members and Residential Care Providers. 55.3% were affected by parental use. 17 young people progressed to the Employability Service.

Outcome scores from 1 to 5 (with 5 being good) are used to measure the distance travelled by young people during their time with Clued Up. Baseline scores chosen by the young person are recorded at the beginning of their support and these are reviewed at three-monthly intervals. This allows the young person and staff to determine if there has been any progress made.

Group work - 78 young people participated in 13 pieces of group work (47 young people who were already receiving one to one support and 38 new young people who participated in group work only). These were Girls' Self-esteem, Summer Boys' Outdoor Group, Choice Matters, Dunfermline High School APEX Group, WAID Boys' Group, Woodmill Group Work, Glenwood Peer Education, Easter Groups (2), Dunfermline Rock the Rubbish, October Outdoor Programme, Glenwood Girls' Group, Bell Baxter High School Girls. A total of 204 group work sessions were provided overall.

Alcohol Brief Interventions - 147 alcohol brief interventions were provided during this year. The Mobile Alcohol Intervention Unit (MAIT) provided 53 sessions on Friday nights in Kirkcaldy, Levenmouth, Dunfermline/West Fife as well as initial sessions in Glenrothes/North East Fife. An additional 1676 contacts were made with young people who did not receive an ABI through MAIT sessions. This type of informal engagement on the streets is particularly useful in raising awareness as well as enabling general discussion around any issues that may be affecting the young people. It also allows workers to gradually build up relationships with young people, which is helpful because if a young person feels the need for more support, he/she is more likely to engage with an agency they are familiar with.

100% of young people who engaged with at least one support session received information that would help to increase their knowledge and understanding of the effects of their own or someone else's substance use.

**Clued Up Project
Company limited by guarantee**

**Trustees' and directors' report
Year ended 31 March 2017**

Employability Service (CU Excel)

With funding from Lloyds TSB PDI and continued funding through Opportunities Fife, Clued Up has been able to sustain its Employability Service and support young people to work towards and achieve their personal and career goals.

One to one support - 105 young people received one to one support.

61 young people are working with the Employability Consortium to access mainstream employability provision as follows:

- 18 Completion/revision of CV
 - 1 Discretionary support
- 28 Key worker support
- 17 Pathway referral
 - 2 Personal Development Programme
 - 3 Referral to other activity
 - 3 Short course
 - 1 Voluntary work
 - 3 Work placement
- 16 Entering formal accredited education or training
- 10 Paid full time employment (16+ hrs)
- 2 Paid part time employment (1-15 hrs)
- 1 Progression to government training scheme

Drop-ins - 95 young people accessed drop-in provision this year. Those visiting the drop-ins received support with CVs, Job Search, benefits queries, housing, issues relating to substance use, etc., as well as access to the internet and use of laptops.

Group work - 38 young people participated in group work programmes this year, including cooking/food hygiene, football programme, self-esteem, etc.

Adult Basic Education sessions are continuing and 16 young people have accessed these this year. They are now being held weekly in both Kirkcaldy and Levenmouth providing a much needed first step for young people who wish to work towards SQA qualifications.

Overall young people can choose from 21 outcomes covering both services. This year improvement was recorded in all but 2 of these outcomes (positive support networks and self-esteem).

The Service Manager represents Clued Up on the Third Sector Strategy Group, Voluntary Sector Children Services Forum and the Recovery Working Group. She is the Third Sector Representative on 'Getting It Right Working Group' (GIRWG) as well as being the Chair for the Third Sector Management Group.

Financial Review

The generation of the surplus for the year is wholly earmarked for future funding to allow us to employ a part-time Project Worker for the Outreach Service and to increase hours for the Administration Assistant. We have also taken into account that funding is constantly being reviewed by grant-making authorities. This year we have had a reduction in funding of just over 1% from Fife Council's Education and Children's Services Directorate and the Fife ADP budget. It has also been confirmed that next year we can expect a further cut in funding from Fife ADP of almost 4%. The grant we receive from Fife Council's Education and Children's Services Directorate is expected to remain at the same level next year and we are now in the second year of funding from Lloyds TSB PDI.

Clued Up Project
Company limited by guarantee

Trustees' and directors' report
Year ended 31 March 2017

Clued Up has overcome financial barriers in the past and next year is no exception. In this climate of economic change the issue of funding for Clued Up, as with other organisations is a challenging one. The Treasurer continues to produce detailed financial reports on a quarterly basis and as always, with careful planning and accounting the Trustees and staff will continue to develop and deliver the best possible service with the assets we have.

The pension scheme for new employees continues to operate well with consultation and advice from Cairn Independent Limited, Kirkcaldy, which they have very kindly provided free of charge again this year.

Future Plans

In its continuing effort to be innovative and responsive to need, Clued Up's plans for next year include:

- Creating strong links between the Fife Outreach Team and our Employability Service, to provide continuity of support to meet the needs of young people
- Building on the success of being part of the Fife ETC
- Developing the Social Enterprise
- Continuing to identify appropriate funding strands
- Recruit a new part-time Project Worker and YP Employability Development Worker.
- Develop 'Making it Work for Families in partnership with Fife Gingerbread
- Look at developing more work on whole family approaches and the volunteering capacity within Clued Up.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

Nicholas St Aubyn
Patricia Plimer
Judith Kerr
Rona Traill
Gary Crawford
Jackie Barbour

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.

Reserves

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be at least six months of the resources expended. This is partly explained within our Financial review whereby the services of a trainee are noted. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding but it would obviously be necessary to consider how the funding would be replaced. At present the free reserves total £122,555 whereas six months resources expenditure total £208,710 and therefore do not reach this target level. The surplus generated within the year has helped to close the funding gap and the trustees continue to strive to improve the financial position.

**Clued Up Project
Company limited by guarantee**

**Trustees' and directors' report
Year ended 31 March 2017**

Trustees'/Directors responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Accounts are prepared in accordance with the Charities SORP (FRS 102).

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 21 September 2017 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 29 August 2016 I have compiled the financial statements of the charity for the year ended 31 March 2017 which comprise the Profit and Loss 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 compiled 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 those disclosed in Note 12 and 13.

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 LLB-CA
John Lynch & Co.
Chartered Accountants
Torridon House
Torridon Lane
Rosyth
Fife
KY11 2EU

Date: 21 September 2017

Clued Up Project
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2017

		Year ended 31/03/17	Year ended 31/03/17	Year ended 31/03/17	Year ended 31/03/16
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income from:					
<i>Donations and legacies</i>					
Donations		-	-	-	50
<i>Other trading activities</i>					
Sale of resources		-	-	-	-
Room Hire		138	-	138	693
Fund Raising		-	-	-	-
<i>Investment income</i>					
Bank interest received		-	-	-	-
		<u>138</u>	<u>-</u>	<u>138</u>	<u>743</u>
Income from charitable activities					
Grants	6	142,506	324,324	466,830	352,731
Other income		-	-	-	-
		<u>142,506</u>	<u>324,324</u>	<u>466,830</u>	<u>352,731</u>
Total income		<u>142,644</u>	<u>324,324</u>	<u>466,968</u>	<u>353,474</u>
Expenditure on:					
Charitable activities	7	91,150	324,299	415,449	330,023
Governance and other support costs	8	1,946	25	1,971	2,182
Total expenditure		<u>93,096</u>	<u>324,324</u>	<u>417,420</u>	<u>332,205</u>
Net movement in funds		49,548	-	49,548	21,269
Reconciliation of funds					
Total funds brought forward		<u>73,007</u>	<u>-</u>	<u>73,007</u>	<u>51,738</u>
Total funds carried forward		<u>122,555</u>	<u>-</u>	<u>122,555</u>	<u>73,007</u>

All the activities of the company are from continuing operations.

The notes on pages 13 to 20 form part of these financial statements.

**Clued Up Project
Company limited by guarantee**

**Balance Sheet
31 March 2017**

	Note	2017 £	£	2016 £	£
Current assets					
Debtors	11	45,209		4,562	
Cash at bank and in hand		433,710		409,536	
		<u>478,919</u>		<u>414,098</u>	
Creditors: amounts falling due within one year	12	<u>(324,643)</u>		<u>(309,370)</u>	
Net current assets			154,276		104,728
Total assets less current liabilities			<u>154,276</u>		<u>104,728</u>
 Provisions for liabilities	13		(31,721)		(31,721)
 Net assets			<u>122,555</u>		<u>73,007</u>
 Capital and reserves					
Profit and loss account	14		122,555		73,007
Members funds			<u>122,555</u>		<u>73,007</u>

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 13 to 20 form part of these financial statements.

**Clued Up Project
Company limited by guarantee**

**Balance Sheet
31 March 2017**

These financial statements were approved by the board of directors and authorised for issue on 21 September 2017, and are signed on behalf of the board by:



**Nicholas St Aubyn
Director**

Company registration number: SC340206

The notes on pages 13 to 20 form part of these financial statements.

**Clued Up Project
Company limited by guarantee**

**Statement of changes in equity
Year ended 31 March 2017**

	Profit and loss account £	Total £
At 1 April 2015	51,738	51,738
Profit for the year	21,269	21,269
Total comprehensive income for the year	<u>21,269</u>	<u>21,269</u>
At 31 March 2016 and 1 April 2016	<u>73,007</u>	<u>73,007</u>
Profit for the year	49,548	49,548
Total comprehensive income for the year	<u>49,548</u>	<u>49,548</u>
At 31 March 2017	<u><u>122,555</u></u>	<u><u>122,555</u></u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2017

1. General information

The company is a private company limited by guarantee, registered in Scotland. The address of the registered office is The Bunker, 441 High Street, Kirkcaldy, Fife, KY1 2SN.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 15.

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.

**Clued Up Project
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2017**

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Incoming recognition

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.

Expenditure recognition

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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2017

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2017

4. Limited by guarantee

The members of the company have each agreed to contribute £1 towards any liabilities of the company in the event of it being wound up.

5. Other operating income

Income from donations and legacies arises from:

	2017	2016
	£	£
Other donations	-	50
	<u>-</u>	<u>50</u>

6. Grants received

	2017	2016
	£	£
Unrestricted funds		
Fife Council	134,601	135,961
Social Enterprises/Training Workshops	560	
Group Work - Fife Council, Consumer Focus, Fife Health Board	7,327	5,145
Group Work -Self Supporting	18	64
	<u>142,506</u>	<u>141,170</u>
Restricted funds		
The Robertson Trust, Kinetic Video & FAPP (D/Line & S/ West Fife)	267	13,804
CVS Fife (Employability)	41,640	46,091
Lloyds/ PDI Grant	109,212	7,147
NHS(Fife) - Triage Assessment	461	577
NHS Fife (Alcohol Brief Intervention Training)	185	-
SCVO (Community Jobs Scotland)	1,107	3,406
NHS Fife-Benarty/Cowdenbeath Alcohol Initiative	708	-
NHS Fife-ADP Funding	170,494	139,078
Opportunities Fife & ESIS	250	-
Fife Council- On the Door Step initiative	-	1,458
	<u>324,324</u>	<u>211,561</u>
Total grants received	<u><u>466,830</u></u>	<u><u>352,731</u></u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2017

7. Charitable activities

	Unrestricted funds £	Restricted funds £	2017 £	2016 £
Direct costs				
Staff costs	37,923	231,222	269,145	271,231
Rent and rates	19,289	-	19,289	23,514
Buildings insurance	422	-	422	385
Heat and light	5,102	-	5,102	4,244
Group work-Funded	7,327	-	7,327	5,145
Group work-Non-funded and Self Supporting	18	-	18	64
Leaflets and videos	1,623	-	1,623	3,315
Triage Sessions	-	461	461	-
Sundry	-	363	363	-
Volunteer expenses	160	-	160	225
	<u>71,864</u>	<u>232,046</u>	<u>303,910</u>	<u>308,123</u>

7. Charitable activities (contd.)

	Unrestricted funds £	Restricted funds £	2017 £	2016 £
Support costs				
Payroll administration	600	85,858	86,458	606
Membership fees	80	-	80	100
Advertising	572	410	982	1,148
Bank charges	32	-	32	32
Equipment costs	1,832	1,084	2,916	4,189
Hire of equipment	4,961	-	4,961	3,876
Group Work - Cook Club	192	-	192	-
Insurance	2,137	-	2,137	2,218
Cleaning	2,223	-	2,223	2,051
Postage and stationery	1,514	78	1,592	1,418
Telephone	2,161	2,584	4,745	5,216
Repair and maintenance	2,049	-	2,049	396
Activities	-	293	293	389
Levenmouth Drop-In/Room Hire	-	1,053	1,053	-
Material Resources	-	893	893	-
Staff Welfare	274	-	274	-
Sundry expenses	659	-	659	261
	<u>19,286</u>	<u>92,253</u>	<u>111,539</u>	<u>21,900</u>
Total costs	<u>91,150</u>	<u>324,299</u>	<u>415,449</u>	<u>330,023</u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2017

8. Governance costs

Governance and other support costs

	Unrestricted funds £	Restricted funds £	2017 £	2016 £
Legal fees	26	25	51	262
Accountancy fees	1,920	-	1,920	1,920
	<u>1,946</u>	<u>25</u>	<u>1,971</u>	<u>2,182</u>

9. Employees

	2017 £	2016 £
Staff costs during the year were as follows:		
Wages and salaries	206,661	179,252
Staff/Administration fee	86,319	45,288
Social security costs	19,576	13,187
Pension costs	26,281	23,193
Staff travel expenses	15,873	8,954
Staff training	751	1,070
Staff welfare	274	285
	<u>355,735</u>	<u>271,229</u>

No employee received remuneration of more than £60,000

Number of employees

The average number of employees analysed by function was:-

	2017	2016
Direct charitable services	12	9
Management and Administration	3	3
	<u>15</u>	<u>12</u>

Trustees

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

10. 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 £26,281 (31 March 2016 - £23,193).

**Clued Up Project
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2017**

11. Debtors

	2017	2016
	£	£
Trade debtors	30	1,404
Prepayments and accrued income	3,891	3,158
Other debtors	41,288	-
	<u>45,209</u>	<u>4,562</u>

12. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	1,673	2,375
Other creditors	19,810	14,971
Accruals	26,766	4,270
Deferred income	276,394	287,754
	<u>324,643</u>	<u>309,370</u>

	2017	2016
	£	£
Deferred income		
A Financial summary of the overall grants		
Opening balance b/f	287,754	148,010
Funds received in year	455,470	492,475
	<u>743,224</u>	<u>640,485</u>
Funds released in year	466,830	352,731
Closing balance c/f	<u>276,394</u>	<u>287,754</u>

Revenue grants are received in advance in respect of designated expenditure, primarily staff salaries and charitable overhead costs. These grants are restricted to specific costs that take place in a future accounting period and therefore they are recognised as a liability until the accounting period in which the recipient charity has determined the cost appropriate.

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2017

13. Provisions

	Other provisions	Total
	£	£
At 1 April 2016	31,721	31,721
At 31 March 2017	<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.

14. Reserve funds

	Unrestricted funds	Total funds
	£	£
At 31 March 2016	73,007	73,007
Retained surplus for the year	49,548	49,548
At 31 March 2017	<u>122,555</u>	<u>122,555</u>

All reserve funds held by the charity are unrestricted.

15. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.

Clued Up Project
Company limited by guarantee

The following pages do not form part of the statutory accounts.

Clued Up Project
Company limited by guarantee

Detailed income statement
Year ended 31 March 2017

	2017 £	2016 £
Income from donations and legacies		
Room Hire	138	693
Fees receivable	134,601	135,961
NHS Fife-Triage Assessment	461	577
Robertson Trust/FAPP & Kinetic Video Film	267	13,804
Fees-Training Workshops	110	-
Fees-Social Enterprises- Workshops	450	-
Opportunities Fife & ESIS	250	-
NHS Fife- ADP Funding	170,494	139,078
Loyds/PDI Grant	109,212	7,147
NHS Fife-Alcohol Brief Intervention Training	185	-
NHS Fife -Benarty/Cowdenbeath Alcohol Initiative	708	-
Group work-Funded	7,327	5,145
Group work-Non Funded	18	64
BRAG Enterprises/ European Consortium	41,640	46,091
Fife Council- On the Door Step initiative	-	1,458
SCVO- Community Jobs Scotland	1,107	3,406
Donations	-	50
	<u>466,968</u>	<u>353,474</u>
Gross profit	<u>466,968</u>	<u>353,474</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Salaries and NIC	(13,397)	(48,629)
Salaries and wages res	(193,264)	(130,623)
Staff/Administration fee-res	(86,319)	(45,288)
Employer's social security contributions	(7,496)	(5,723)
Restricted ERNIC	(12,080)	(7,464)
Staff pension contributions	(14,655)	(13,756)
Superannuation-res	(11,626)	(9,437)
Payroll administration	(600)	(606)
Staff training	(412)	(336)
Staff Training res	(339)	(734)
Sale of Leaflets,videos,admin etc.	(1,623)	(3,315)
Group work - Funded	(7,519)	(5,145)
Group work-Non funded & other	(18)	(64)
Capital expenditure	(1,832)	(1,837)
Capital equipment res	(1,084)	(2,352)
Rent and rates	(19,289)	(18,956)
Rent res	(1,053)	(4,558)
Membership fees	(80)	(101)
Building insurance	(422)	(385)

Clued Up Project
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2017

	2017	2016
	£	£
Insurance	(2,137)	(2,218)
Light and heat	(5,102)	(4,244)
Cleaning	(2,223)	(2,051)
Repairs and maintenance	(2,049)	(396)
Printing, postage and stationery	(1,516)	(1,400)
Postage and stationery res	(78)	(18)
Advertising and promotion	(572)	(198)
Advertising and promotion	(410)	(950)
Telephone	(2,161)	(3,116)
Telephone res	(2,584)	(2,100)
Hire of equipment	(4,961)	(3,876)
Staff travel expenses	(1,961)	(1,520)
Restricted Staff travel expenses	(13,912)	(7,434)
Volunteer expenses	(160)	(225)
Legal and professional costs	(26)	(49)
Legal and professional costs res	(25)	(213)
Accountancy fees	(1,920)	(1,920)
Bank charges	(32)	(32)
Activities	(293)	(389)
Staff welfare	(274)	(285)
Material Resources	(893)	-
General expenses	(659)	(261)
General expenses-res	(363)	-
	<u>(417,419)</u>	<u>(332,204)</u>
 Operating profit	 49,548	 21,269
 Operating profit percentage	 10.6%	 6.0%
 Profit before taxation	 <u>49,548</u>	 <u>21,269</u>