

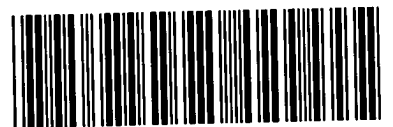
Company registration number: SC340206
Charity number SC035036

Clued Up Project
Company limited by guarantee

Trustees' report and unaudited financial statements

31 March 2018

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**Clued Up Project
Company limited by guarantee**

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Clued Up Project
Company limited by guarantee

Charity reference and administrative details

Trustees and directors	Nicholas St Aubyn	- Chairperson
	Patricia Plimer	- Treasurer
	Judith Kerr	- Secretary
	Rona Traill	- (Resigned 13/02/2018)
	Gary Crawford	
	Jackie Barbour	

Secretary Judith Kerr

Company number SC340206

Registered charity number SC035036

Registered office The Bunker
441 High Street
Kirkcaldy
Fife, KY1 2SN

Business address The Bunker
441 High Street
Kirkcaldy
Fife, KY1 2SN

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

Bankers Bank of Scotland
PO Box 10
Kirkcaldy
Fife, KY1 3PA

**Clued Up Project
Company limited by guarantee**

**Directors report
Year ended 31 March 2018**

The directors present their report and the financial statements for the year ended 31 March 2018.

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. This year we lost one of our long standing board members who we wish well for the future. The Board are looking to recruit new members as soon as possible. The staff team has expanded due to our Making It Work for Families pilot project and increased demand within our outreach service. 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 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 increased the hours of some existing staff and recruited a new Project Worker to join the team supporting Levenmouth and Kirkcaldy.

This has been the second year of funding from Corra Foundation formerly Lloyds TSB PDI to expand and develop the Employability Service to support 16 - 25 year olds. We have exceeded our targets again this year and we managed to sustain the increased hours of staff to cope with the demand.

We have again faced difficulty in service delivery in the Benarty, Cowdenbeath and Lochgelly areas. We have as planned last year, attempted to run focus groups and consultation with young people. We met with a local Asset Based Community Development Worker who had undertaken an audit of available services and who engages regularly with the community, to help address need as identified by local people. A number of agencies report a lack of engagement from the communities in this large area. Partnership work and groups are poor at present, there have been staffing and management changes too, which has impacted on the consistency of approaches and delivery.

We made the decision to trial a drop-in session in Dunfermline, based on the access to local amenities; Job Centre plus, Health (Addiction Services and other departments) and a larger representation of 3rd sector organisations delivering in the area. We have been running this drop in at Tower House Centre, Dunfermline and it has enabled us to have closer links with 16+ Activity Agreements and Youth Work staff. Unfortunately, again this has had limited success with very small numbers actually accessing the drop in.

The Employability Service also worked closely with Clued Up's outreach colleagues to provide support to young people already engaging with the project, seeing a small number progressing into the employability team.

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 2018**

Development, activities and achievements (contd.)

Our new venture "Making It Work for Families is in partnership with Fife Gingerbread, CARF, and Fife Council's Supported Employment Team. It provides the whole family with support at stage 1 and 2 of the Employability Pathway and has proved to be a success with the creation of a specific young person's team within the partnership. This work allowed us to put an application in for funding to look at systems' change within recovery orientated systems of care. This work will begin next year when we will be submitting the recommendations this project identifies in relation to working with whole families.

We have supported various students this year with those on HNC Working with Communities course and the Addiction Worker Training Project. We have seen these students flourish and move onto pastures new.

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.

The Social Enterprise has provided 3 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 - 436 young people were registered with this service (including 248 new referrals) and 2876 support sessions were arranged. Attendance of 97% was again recorded for these sessions. Most new 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, Community Safety, Police, Parent/Family members and Residential Care Providers. 54.2% were affected by parental use.

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. Outcomes recorded this year showed there had been improvement in the average baseline scores on all outcomes chosen by young people.

Group work - 63 young people participated in 11 pieces of group work (30 young people who were already receiving one to one support and 33 new young people who participated in group work only). These were: Summer Boys' Group, Bell Baxter Girls' Group, Madras Girls' Group, Queen Anne High School Self-esteem Group, Randoms Girls' Summer Group, Balwearie High - Self-esteem Group, Boys' Easter Group, St Columba's Boys' Group, ABI Filming Group, Our Place Auchmuty Focus Group, Boozebusters. A total of 129 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.

**Clued Up Project
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**Trustees' and directors' report
Year ended 31 March 2018**

Development, activities and achievements (contd.)

Alcohol Brief Interventions - 125 alcohol brief interventions were provided during this year. The Mobile Alcohol Intervention Unit (MAIT) provided 49 sessions on Friday nights in Kirkcaldy, Levenmouth, Dunfermline/West Fife as well as initial sessions in Glenrothes/North East Fife. An additional 1448 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. This year a group of 5 young people from Levenmouth Academy worked on developing a new ABI training video that could be used when delivering training on 'How to Deliver ABI's to Young People'.

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.

Employability Service (CU Excel)

With funding from Corra Foundation (formerly 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.

This project supported 238 Young people this year with 170 young people received one to one support.

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

Number of participants	Activity / Outcome
2	Personal Development Programme
3	Short course
1	Voluntary work
3	Work placement
5	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
2	Improved Labour Market Situation
24	Completion / Revision of CV
34	Key worker support
19	Pathway referral
13	Referral to other activities

Drop-ins - 135 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 - 41 young people participated in group work programmes this year, including cooking/food hygiene, football programme, self-esteem, peer café, goals, mug design etc.

Adult Basic Education sessions are continuing and 26 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.

**Clued Up Project
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**Trustees' and directors' report
Year ended 31 March 2018**

146 young people have outcomes this year. The top 3 outcomes people are working on is substance use activity, engagement in Clued Up's Service provision and work related skills. The outcomes young people have achieved the greatest improvement in are accommodation arrangements, followed by self-worth, understanding their own feelings and emotions and anti-social behaviour and offending. The least progress has been made with core skills.

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 for Every Child' (GIRFEC) as well as being the Chair for the Third Sector Management Group.

Financial Review

A deficit has been incurred within this 12 month period. The preceding year to 31 March 2017 indicated a surplus of £49,548. A policy decision has been taken to only recognise income from Fife ETC, when this is received. It is believed this is a prudent approach given the unreliability of this source. Within the 2017 accounts a sum of £20013 was anticipated, to date only £9020 has been received. Therefore it is the best judgemental approach to adopt this policy.

Future Plans

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

- Continuing to create 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
- Continuing to develop the Social Enterprise
- Continuing to identify appropriate funding strands
- Continue 'Making It Work for Families in partnership with Fife Gingerbread
- Develop our whole family approach systems change work.

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 -Resigned 13 February 2018
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.

**Clued Up Project
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**Trustees' and directors' report
Year ended 31 March 2018**

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 £100,165 whereas six months resources expenditure total £259,102 and therefore do not reach this target level.

Trustees'/Directors responsibilities

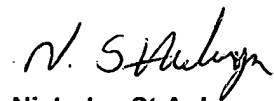
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements the directors are required to:

- 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 1 November 2018 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 16 August 2018 I have compiled the financial statements of the charity for the year ended 31 March 2018 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 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 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: 1 November 2018**

Clued Up Project
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2018

		Year ended 31/03/18	Year ended 31/03/18	Year ended 31/03/18	Year ended 31/03/17
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income from:					
<i>Donations and legacies</i>					
Donations		5	-	5	-
<i>Other trading activities</i>					
Sale of resources		-	-	-	-
Room Hire		60	-	60	138
Fund Raising		-	-	-	-
<i>Investment income</i>					
Bank interest received		-	-	-	-
		<u>65</u>	<u>-</u>	<u>65</u>	<u>138</u>
Income from charitable activities					
Grants	6	138,520	357,229	495,749	466,830
Other income		-	-	-	-
		<u>138,520</u>	<u>357,229</u>	<u>495,749</u>	<u>466,830</u>
Total income		<u>138,585</u>	<u>357,229</u>	<u>495,814</u>	<u>466,968</u>
Expenditure on:					
Charitable activities	7	158,928	357,211	516,139	415,449
Governance and other support costs	8	2,047	18	2,065	1,971
Total expenditure		<u>160,975</u>	<u>357,229</u>	<u>518,204</u>	<u>417,420</u>
Net movement in funds		(22,390)	-	(22,390)	49,548
Reconciliation of funds					
Total funds brought forward		122,555	-	122,555	73,007
Total funds carried forward		<u>100,165</u>	<u>-</u>	<u>100,165</u>	<u>122,555</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 2018**

	Note	2018 £	£	2017 £	£
Current assets					
Debtors	11	16,792		45,209	
Cash at bank and in hand		327,556		433,710	
		<u>344,348</u>		<u>478,919</u>	
Creditors: amounts falling due within one year	12	<u>(212,462)</u>		<u>(324,643)</u>	
Net current assets			131,886		154,276
Total assets less current liabilities			<u>131,886</u>		<u>154,276</u>
 Provisions for liabilities	13		(31,721)		(31,721)
 Net assets			<u>100,165</u>		<u>122,555</u>
 Capital and reserves					
Profit and loss account	14		100,165		122,555
Members funds			<u>100,165</u>		<u>122,555</u>

For the year ending 31 March 2018 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 2018**

These financial statements were approved by the board of directors and authorised for issue on 1 November 2018, 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 2018**

	Profit and loss account £	Total £
At 1 April 2016	73,007	73,007
(Loss)/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 and 1 April 2017	<u>122,555</u>	<u>122,555</u>
(Loss)/profit for the year	(22,390)	(22,390)
Total comprehensive income for the year	<u>(22,390)</u>	<u>(22,390)</u>
At 31 March 2018	<u><u>100,165</u></u>	<u><u>100,165</u></u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2018

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.

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.

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2018

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.

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.

**Clued Up Project
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2018**

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.

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:

	2018	2017
	£	£
Other donations	5	-
	<hr/>	<hr/>
	5	-
	<hr/> <hr/>	<hr/> <hr/>

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2018

6. Grants received

	2018	2017
	£	£
Unrestricted funds		
Sale of resources	-	-
Fife Council	134,601	134,601
Social Enterprises/Training Workshops	325	560
Group Work - Fife Council, Consumer Focus, Fife Health Board	3,594	7,327
Group Work -Self Supporting	-	18
	<u>138,520</u>	<u>142,506</u>
Restricted funds		
The Robertson Trust, Kinetic Video & FAPP (D/Line & S/ West Fife)	-	267
CVS Fife (Employability)	10,993	41,640
Lloyds/ PDI Grant	148,105	109,212
NHS(Fife) - Triage Assessment	1,133	461
NHS Fife (Alcohol Brief Intervention Training)	76	185
SCVO (Community Jobs Scotland)	487	1,107
NHS Fife-Benarty/Cowdenbeath Alcohol Initiative	9,294	708
NHS Fife-ADP Funding	188,690	170,494
Opportunities Fife & ESIF	15,952	250
Fife Council- On the Door Step initiative	450	-
Greener Scotland	2,331	-
STV Children's Appeal	46	-
Big Lottery Fund	1,658	-
	<u>357,229</u>	<u>324,324</u>
Total grants received	<u><u>495,749</u></u>	<u><u>466,830</u></u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2018

7. Charitable activities

	Unrestricted funds £	Restricted funds £	2018 £	2017 £
Direct costs				
Staff costs	110,457	235,179	345,636	269,145
Rent and rates	19,324	-	19,324	19,289
Buildings insurance	455	-	455	422
Heat and light	5,837	-	5,837	5,102
Group work-Funded	3,594	-	3,594	7,327
Group work-Non-funded and Self Supporting	-	-	-	18
Leaflets and videos	2,214	-	2,214	1,623
Triage Sessions	-	-	-	461
Sundry	-	990	990	363
Volunteer expenses	158	-	158	160
	<u>142,039</u>	<u>236,169</u>	<u>378,208</u>	<u>-</u>

7. Charitable activities (contd.)	Unrestricted funds £	Restricted funds £	2018 £	2017 £
Support costs				
Payroll administration	600	112,068	112,668	86,458
Membership fees	102	-	102	80
Advertising	724	700	1,424	982
Bank charges	32	-	32	32
Equipment costs	2,307	405	2,712	2,916
Hire of equipment	3,898	-	3,898	4,961
Group Work - Cook Club	-	-	-	192
Insurance	2,153	-	2,153	2,137
Cleaning	2,318	-	2,318	2,223
Postage and stationery	1,572	2	1,574	1,592
Telephone	2,120	2,093	4,213	4,745
Repair and maintenance	389	-	389	2,049
Activities	-	4,450	4,450	293
Levenmouth Drop-In/Room Hire	-	-	-	1,053
Material Resources	-	1,324	1,324	893
Staff Welfare	253	-	253	274
Sundry expenses	421	-	421	659
	<u>16,889</u>	<u>121,042</u>	<u>137,931</u>	<u>111,539</u>
Total costs	<u>158,928</u>	<u>357,211</u>	<u>516,139</u>	<u>111,539</u>

Clued Up Project
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2018

8. Governance costs

Governance and other support costs

	Unrestricted funds £	Restricted funds £	2018 £	2017 £
Legal fees	31	18	49	51
Accountancy fees	2,016	-	2,016	1,920
	<u>2,047</u>	<u>18</u>	<u>2,065</u>	<u>1,971</u>

9. Employees

	2018 £	2017 £
Staff costs during the year were as follows:		
Wages and salaries	257,931	206,661
Staff/Administration fee	112,068	86,319
Social security costs	37,398	19,576
Pension costs	31,136	26,281
Staff travel expenses	17,525	15,873
Staff training	1,642	751
Staff welfare	253	274
	<u>457,953</u>	<u>355,735</u>

No employee received remuneration of more than £60,000

Number of employees	2018	2017
The average number of employees analysed by function was:-		
Direct charitable services	14	12
Management and Administration	3	3
	<u>17</u>	<u>15</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 £31,136 (31 March 2017 - £26,281).

**Clued Up Project
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**Notes to the financial statements (continued)
Year ended 31 March 2018**

11. Debtors

	2018	2017
	£	£
Trade debtors	54	30
Prepayments and accrued income	3,138	3,891
Other debtors	13,600	41,288
	<u>16,792</u>	<u>45,209</u>

12. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	3,315	1,673
Other creditors	26,852	19,810
Accruals	4,466	26,766
Deferred income	177,829	276,394
	<u>212,462</u>	<u>324,643</u>

	2018	2017
	£	£
Deferred income		
A Financial summary of the overall grants		
Opening balance b/f	276,394	287,754
Funds received in year/Prior year adjustment	397,032	455,470
	<u>673,426</u>	<u>743,224</u>
Funds released in year	494,858	466,830
Closing balance c/f	<u>178,568</u>	<u>276,394</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
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Notes to the financial statements (continued)
Year ended 31 March 2018

13. Provisions

	Other provisions	Total
	£	£
At 1 April 2017	31,721	31,721
At 31 March 2018	<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 2017	122,555	122,555
Retained surplus for the year	22,390	22,390
At 31 March 2018	<u>100,165</u>	<u>100,165</u>

All reserve funds held by the charity are unrestricted.

Clued Up Project
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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 2018

	2018	2017
	£	£
Income from donations and legacies		
Room Hire	60	138
Fees receivable	134,601	134,601
NHS Fife-Triage Assessment	1,133	461
Robertson Trust/FAPP & Kinetic Video Film	-	267
Fees-Training Workshops	25	110
Fees-Social Enterprises- Workshops	300	450
Opportunities Fife & ESIF	15,952	250
Greener Scotland	2,331	-
NHS Fife- ADP Funding	188,690	170,494
Loyds/PDI Grant	148,105	109,212
STV Children's Appeal	46	-
NHS Fife-Alcohol Brief Intervention Training	76	185
NHS Fife -Benarty/Cowdenbeath Alcohol Initiative	9,294	708
Big Lottery Fund	1,658	-
Group work-Funded	3,594	7,327
Group work-Non Funded	-	18
BRAG Enterprises/ Fife ETC	(10,993)	41,640
The Corra Foundations	450	-
SCVO- Community Jobs Scotland	487	1,107
Donations	5	-
	<u>495,814</u>	<u>466,968</u>
Gross profit	<u>495,814</u>	<u>466,968</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Salaries and NIC	(79,429)	(13,397)
Salaries and wages res	(178,502)	(193,264)
Staff/Administration fee-res	(112,068)	(86,319)
Employer's social security contributions	(10,982)	(7,496)
Restricted ERNIC	(26,416)	(12,080)
Staff pension contributions	(16,719)	(14,655)
Superannuation-res	(14,417)	(11,626)
Payroll administration	(600)	(600)
Staff training	(478)	(412)
Staff Training res	(1,164)	(339)
Sale of Leaflets,videos,admin etc.	(2,214)	(1,623)
Group work - Funded	(3,594)	(7,519)
Group work-Non funded & other	-	(18)
Capital expenditure	(2,307)	(1,832)
Capital equipment res	(405)	(1,084)
Rent and rates	(19,324)	(19,289)

Clued Up Project
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2018

	2018	2017
	£	£
Rent res	-	(1,053)
Membership fees	(102)	(80)
Building insurance	(455)	(422)
Insurance	(2,153)	(2,137)
Light and heat	(5,837)	(5,102)
Cleaning	(2,318)	(2,223)
Repairs and maintenance	(389)	(2,049)
Printing, postage and stationery	(1,574)	(1,516)
Postage and stationery res	(2)	(78)
Advertising and promotion	(724)	(572)
Advertising and promotion	(700)	(410)
Telephone	(2,120)	(2,161)
Telephone res	(2,094)	(2,584)
Hire of equipment	(3,898)	(4,961)
Staff travel expenses	(2,846)	(1,961)
Restricted Staff travel expenses	(14,679)	(13,912)
Volunteer expenses	(158)	(160)
Legal and professional costs	(31)	(26)
Legal and professional costs res	(18)	(25)
Accountancy fees	(2,016)	(1,920)
Bank charges	(32)	(32)
Activities	(4,450)	(293)
Staff welfare	(253)	(274)
Material Resources	(1,324)	(893)
General expenses	(421)	(659)
General expenses-res	(990)	(363)
	<u>(518,203)</u>	<u>(417,419)</u>
Operating (loss)/profit	(22,390)	49,548
Operating (loss)/profit percentage	4.5%	10.6%
(Loss)/profit before taxation	<u>(22,390)</u>	<u>49,548</u>