

**TOURETTE SYNDROME (UK) ASSOCIATION  
(Limited by Guarantee)**

**ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 1995**

**HOOK & CO.  
Chartered Accountants  
Mill Court  
Newport  
Isle of Wight  
PO30 2AA**



**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**

**Registered Office:**  
**169 Wickham Street**  
**Welling**  
**Kent**  
**DA16 3BS**

**ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 1995**

**CONTENTS**

**Statutory Accounts**

Page	1	Directors' Report
	2	Auditors' Report
	4	Income and Expenditure Account
	5	Balance Sheet
	6	Notes to the Accounts

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**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 30 JUNE 1995**

**PRINCIPAL ACTIVITIES**

The principal activity of the company in the year under review was the carrying out of charitable activities. These activities consist of the raising of funds for research into, and dissemination of information on, the Gilles de la Tourette Syndrome and for the support of people with Tourette Syndrome and their families.

**DIRECTORS**

The directors who served during the year and their interests in the shares of the company were as follows:

G C Bingham Esq  
W Grynberg Esq (resigned)

R F Hillard Esq  
E J Smith Esq

**DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of the affairs of the company as at the end of the accounting period and of the deficit of the company for that period. In preparing those accounts, 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 accounts;
- prepare the accounts on a 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 accounts comply with the Companies Act 1985. 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.

**AUDITORS**

A resolution reappointing Hook & Co. as auditors to the company will be put to the Annual General Meeting.

In preparing this Directors' Report the directors have taken advantage of the special exemptions applicable to small companies.

Approved by the board of directors and signed on their behalf:

  
G Bingham Esq  
Secretary

Dated: 14/10/95

**AUDITORS' REPORT TO THE MEMBERS OF  
TOURETTE SYNDROME (UK) ASSOCIATION  
FOR THE YEAR ENDED 30 JUNE 1995**

We have audited the accounts on pages 4 to 8 which have been prepared under the historic cost convention and the accounting policies set out on page 6.

**Respective responsibilities of directors and auditors**

As described on the directors' report, the directors are responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board, except that the scope of our work was limited as explained below.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused from fraud or other irregularity or error. However, the evidence available to us was limited because the Association's income consists of cash donations and fundraising, over which there was no system of control on which we could rely for the purposes of our audit. There were no other satisfactory audit procedures that we could adopt to confirm that income was properly recorded.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

(continued)

AUDITORS' REPORT TO THE MEMBERS OF  
TOURETTE SYNDROME (UK) ASSOCIATION  
FOR THE YEAR ENDED 30 JUNE 1995

Opinion

Except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning cash donations and fundraising, in our opinion the accounts give a true and fair view of the state of the company's affairs at 30 June 1995 and of its deficit for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.

In respect alone of the limitation on our work relating to cash donations and fundraising:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether proper accounting records had been maintained.



Dated: 7 November 1995

HOOK & CO.  
Chartered Accountants  
Registered Auditor  
Mill Court  
Newport  
Isle of Wight PO30 2AA

**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 1995**

	Note	1995 £	1994 £
INCOME		17,514	9,926
Cost of sales		(3,918)	(778)
		<u>13,596</u>	<u>9,148</u>
Administrative expenses		(26,533)	(15,026)
OPERATING DEFICIT	2	<u>(12,937)</u>	<u>(5,878)</u>
DESIGNATED FUNDS			
Income		13,278	24,730
Expenditure		(9,574)	(11,121)
LOSS ON SALE OF INVESTMENT ASSET		(19,513)	-
		<u>(28,746)</u>	<u>7,731</u>
Interest payable		-	(5)
Interest receivable		<u>1,092</u>	<u>149</u>
(DEFICIT)/RETAINED SURPLUS FOR THE YEAR		(27,654)	7,875
Balance at 1 July 1994		<u>78,797</u>	<u>70,922</u>
Balance at 30 June 1995	9	<u><u>51,143</u></u>	<u><u>78,797</u></u>

The deficit shown above represents the only recognised gains or losses for the year.

The notes numbered 1 to 9 form an integral part of these accounts.

**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**BALANCE SHEET**

**AT 30 JUNE 1995**

	Note	1995		1994	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		12,271		74,379
<b>CURRENT ASSETS</b>					
Stocks and work-in-progress	4	2,610		615	
Debtors	5	-		157	
Cash at bank and in hand		37,731		4,646	
		<u>40,341</u>		<u>5,418</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	1,469		1,000	
<b>NET CURRENT ASSETS</b>			<u>38,872</u>		<u>4,418</u>
			<u>51,143</u>		<u>78,797</u>
<b>CAPITAL AND RESERVES</b>					
Respite Home reserve			42,199		61,666
General reserve			8,944		17,131
	9		<u>51,143</u>		<u>78,797</u>

There are no shareholders' funds as the company is limited by guarantee.

Advantage has been taken, in the preparation of the accounts, of special exemptions applicable to small companies on the grounds that, in the director's opinion, the company qualifies as a small company under sections 246 and 247 of the Companies Act 1985.

Approved by the board of directors and signed on their behalf:

E J Smith Esq  
 Director



Dated:

22/10/95

The notes numbered 1 to 9 form an integral part of these accounts.

R. F. Hillard -  
 Chairman / Director

7-10-1995

**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 1995**

**1. ACCOUNTING POLICIES**

**Convention**

The accounts have been prepared under the historical cost convention and include the results of the activities described in the directors' report all of which are continuing.

**Income**

Income consists of general income made up of unspecified donations and fundraising, membership subscriptions, sale of fundraising items, video hire receipts and income in respect of specific projects made up of donations and fundraising for specified purposes and receipts from Respite Home lettings.

**Depreciation**

Depreciation is provided on the following tangible fixed assets, at rates calculated to write off the cost of each asset over its anticipated useful life using the straight line method unless otherwise stated.

Retreat bungalow furniture and equipment	15%
Office furniture and equipment	15%

**Stock**

Stocks of fundraising items for sale and campaign information material are valued at the lower of cost and estimated realisable value.

**Taxation**

As a registered charity the Company is not liable to corporation tax.

**2. OPERATING (DEFICIT)/SURPLUS**

Operating (deficit)/surplus is stated after charging:

	1995 £	1994 £
Auditors' remuneration	1,069	1,000
Depreciation	2,723	2,578
Loss on sale of fixed assets	19,513	-
	<u>          </u>	<u>          </u>



**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 1995**

**3. TANGIBLE FIXED ASSETS**

	Land and Buildings £	Plant and Equipment £	Fixtures and Fittings £	Section 64Grant £	Total £
<b>Cost</b>					
At 1 July 1994	61,537	1,472	5,150	10,000	78,159
Additions	-	-	1,700	1,308	3,008
Disposals	(61,537)	(1,472)	-	-	(63,009)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 1995	<u>-</u>	<u>-</u>	<u>6,850</u>	<u>11,308</u>	<u>18,158</u>
<b>Depreciation</b>					
At 1 July 1994	-	616	1,664	1,500	3,780
Charge for the year	-	-	1,027	1,696	2,723
Eliminated on disposals	-	(616)	-	-	(616)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 1995	<u>-</u>	<u>-</u>	<u>2,691</u>	<u>3,196</u>	<u>5,887</u>
<b>Net Book Value</b>					
At 30 June 1995	<u>-</u>	<u>-</u>	<u>4,159</u>	<u>8,112</u>	<u>12,271</u>
At 30 June 1994	<u>61,537</u>	<u>856</u>	<u>3,486</u>	<u>8,500</u>	<u>74,379</u>

**4. STOCKS AND WORK IN PROGRESS**

	1995 £	1994 £
Fundraising items	206	455
Stationery	484	-
Information packs	1,920	160
	<u>2,610</u>	<u>615</u>

**5. DEBTORS**

	1995 £	1994 £
Amounts falling due within one year:		
Prepayments	<u>-</u>	<u>157</u>

**TOURETTE SYNDROME (UK) ASSOCIATION**  
**(Limited by Guarantee)**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 1995**

**6. CREDITORS: AMOUNTS FALLING DUE  
 WITHIN ONE YEAR**

	1995 £	1994 £
Accruals	<u>1,469</u>	<u>1,000</u>

**7. RECONCILIATION OF MOVEMENTS IN  
 SHAREHOLDERS FUNDS**

There are no shareholders' funds as the company is limited by guarantee.

**8. CAPITAL**

The Company is limited by guarantee and each member has undertaken to contribute up to £1 to the Company's assets in the event of its being wound up.

At 30 June 1995 there were 490 members.

**9. RESERVES**

	General Reserve		Respite Home Reserve		Total Reserves	
	1995 £	1994 £	1995 £	1994 £	1995 £	1994 £
At 1 July 1994	17,131	9,385	61,666	61,537	78,797	70,922
Loss on disposal	-	-	(19,513)	-	(19,513)	-
Revenue surplus/ (deficit)	<u>(8,187)</u>	<u>7,746</u>	<u>46</u>	<u>129</u>	<u>(8,141)</u>	<u>7,875</u>
At 30 June 1995	<u>8,944</u>	<u>17,131</u>	<u>42,199</u>	<u>61,666</u>	<u>51,143</u>	<u>78,797</u>