

Charity number: 1035213

OCD ACTION

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

OCD ACTION

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 8
Independent auditors' report	9 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 18

OCD ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2014

Trustees (members of the executive committee)

DANIEL NABARRO, Chairman (resigned 7 January 2014)
GILLIAN KNIGHT, Chair (appointed 7 January 2014)
SIDNEY BAGINSKY, Treasurer
JORDAN RAPAPORT, Secretary
RICHARD WILLIAMS, Vice Chair (elected 16 November 2013)
TRUDY ANGUS
CHRIS BROTHERTON
MICHAEL CARO (elected 16 November 2013)
NEIL ENDICOTT (appointed 15 March 2014)
MARTYN HALL (resigned 15 March 2014)
KITTY NABARRO (appointed 15 March 2014)
DR DAVID VEALE

After the close of business on 31st March 2014, OCD Action (Charity Number: 1035213) transferred all of its undertakings, assets and liabilities to the newly created OCD Action (Charity Number: 1154202) a Charitable Incorporated Organisation. At that time, all serving trustees of OCD Action (Charity Number: 1035213) became trustees of OCD Action (Charity Number: 1154202) .

OCD Action (Charity Number: 1035213) was formally de-registered with the Charity Commission on 28th May 2014 .

Charity registered number

1035213

Principal office

DAVINA HOUSE, ROOMS 506 - 507, LONDON, EC1V 7ET

Independent auditors

BAGINSKY COHEN, 930 HIGH ROAD, LONDON, N12 9RT

Bankers

HSBC, 2 CRAVEN ROAD, PADDINGTON, LONDON, W2 3PY

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT FOR THE YEAR ENDED 31 MARCH 2014

The Trustees present their annual report together with the audited financial statements of OCD Action (the charity) for the year ended 31 March 2014. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Although this report at times refers to the Charity in the present or future tense, it must be recognised that at the date this report and these accounts are signed, this Charity no longer exists and that these accounts and this report reflect the historic position of the Charity at 31 March 2014 immediately before the Charity (as explained on Page 1), transferred all of its undertaking, assets and liabilities to the newly created Charitable Incorporated Organisation, OCD Action (Charity Number 1154202).

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Charity is an unincorporated association established by written constitution and its objectives are to relieve and rehabilitate those affected by obsessive compulsive disorder and to educate and raise awareness of the disorder amongst the general public, so that the condition is better understood.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Until otherwise determined by the Association in General Meeting the Executive Committee shall consist of no less than six and no more than twelve members. All members of the Association and any other person who is willing to become a member shall be eligible for election to the Executive Committee.

At each Annual General Meeting one-third of the members of the Executive Committee, or the number nearest to one-third, shall retire, but shall retain office until the end of the meeting. Retiring members shall be eligible for re-election.

The Association may at an Annual General Meeting fill vacancies in the Executive Committee by electing persons on to the Executive Committee.

Nominations for members of the Executive Committee signed by a member of the Association and by the person nominated to indicate willingness to serve must be received by the Secretary at least 42 days before the Annual General Meeting provided that if no nomination is so received for any vacancy a nomination made at the Annual General Meeting for that vacancy shall be valid.

The Executive Committee may from time to time appoint a member, or person willing to become a member, of the Association as a member of the Executive Committee to fill a casual vacancy or by way of addition to the Executive Committee provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office until the end of the next Annual General Meeting and shall be eligible for election.

The Executive Committee may from time to time co-opt up to four members, or persons willing to become members, of the Association as additional members of the Executive Committee and notwithstanding that the prescribed maximum is exceeded provided that the number of co-opted members shall not exceed one-third of the total number of members of the Committee in accordance with Clause 7.2 of the charity's governing document. Co-opted members shall be entitled to vote at meetings of the Executive Committee. They shall hold office only until the end of the next Annual General Meeting when they shall cease to be members of the Executive Committee and subject to the provisions of this clause be co-opted for a further period of service.

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The charity continues to improve its trustee induction and training resources to ensure that new trustees are equipped to support the work of OCD Action to their maximum ability.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The affairs and property of the Association are controlled and managed by the Executive Committee which may exercise all such powers of the association as are not required by this Constitution to be exercised by the Association in General Meeting. In particular the Executive Committee shall:-

- (a) Control the admissions to and termination of membership of the Association in accordance with the provisions of Clause 3 of the charity's governing document;
- (b) Make and vary regulations for the conduct of the affairs of the Association including the conduct and recording of meetings;
- (c) Submit to the Annual General Meeting a report together with the audited accounts of the Association for the immediately preceding financial year;
- (d) Make and vary regulations for the establishment of local branches as may be necessary and appropriate.

The Executive Committee delegate the day to day running of the association to an appointed director.

e. RELATED PARTY RELATIONSHIPS

OCD Action works closely with a number of NHS organisations providing specialist treatment for people with OCD.

The Charity's treasurer, Sidney Baginsky, is a former partner of auditors Baginsky Cohen. Since his retirement and being appointed to the Charity's board of Trustees, in November 2011, he has no control over the firm or its decision to approve these accounts.

f. RISK MANAGEMENT

Trustees oversee a risk management programme which identifies the major risks to which the charity is exposed and ensure that systems or procedures are established to manage those risks.

2. OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

Obsessive Compulsive Disorder (OCD) is a clinically recognised condition in which people experience intensely negative, repetitive and intrusive thoughts combined with a chronic feeling of doubt or danger. In order to quell the thought or quiet the anxiety, they will repeat an action, again and again.

OCD is the fourth most common mental health disorder, with an estimated one million people affected in the UK. It is recognised by the World Health Organisation as one of the most disabling conditions (including physical ailments) in the world.

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

OCD Action's objectives are to relieve and rehabilitate those affected by obsessive compulsive disorder and to educate and raise awareness of the disorder amongst the general public, so that the condition is better understood.

Despite the number of people affected and the debilitating nature of the disorder, reports have shown that there is often a substantial delay between the onset of OCD and treatment being received. This delay causes pointless misery and isolation, brought about by a disorder that can, in many cases, be successfully managed.

There are many reasons why people with OCD delay seeking medical help. These include a fear that they will be committed to secure mental health institutions, a fear of the stigma associated with mental health disorders or a simple belief that no one can help them.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

OCD Action's services are designed to support people before, during and after the treatment process. The Charity's awareness work aims to reduce any unnecessary delay by raising the profile and understanding of OCD amongst healthcare professionals and giving a strong and clear message to the public that OCD is nothing to be ashamed of, that it is not uncommon and that it is treatable.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

The charity provides a national support and information Helpline, an advocacy service and runs an interactive website and online-forum. It also works to raise awareness of the disorder amongst the public and frontline healthcare workers and engages with Government to secure better treatment quality and availability for people with OCD.

d. VOLUNTEERS

The Charity continues to rely on a large group of volunteers to deliver its services, support its administration and help to spread awareness about OCD. The great majority of volunteers are people who have been affected by OCD.

3. ACHIEVEMENTS AND PERFORMANCE

a. GOING CONCERN

Immediately before the Charity transferred on 31st March 2014 all of its undertaking, assets and liabilities to the newly created Charitable Incorporated Organisation, OCD Action (Charity Number 1154202), the Trustees had a reasonable expectation that the Charity had adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. REVIEW OF ACTIVITIES

In the last Trustees' report it was stated that, in accordance with its agreed strategic plan, The Charity had the following broad aims for the year 2013-14.

- Ensure a better future for young people with OCD by increasing our youth provision and reaching out to children with the condition who may feel frightened and isolated.
- Expand our vital services for people affected by OCD to ensure those needing help get the support they need via the method they need it, be it in a group setting, one-to-one, via telephone or online.
- Increase the number of people we support through our life-changing work by raising awareness of OCD, and the support OCD Action can offer, amongst frontline professionals and the general public.

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

The Trustees are pleased to report that a great deal of progress has been made in each of these key areas.

i) Working with young people

2013-14 was the last year of the Charity's OCD at School project funded by the City Bridge Charitable Trust. This project has focused on providing support for young people, parents and educational professionals to help identify and cope with OCD in schools.

As part of this project, during the year, the Charity continued to provide informal teacher training sessions on OCD reaching 63 schools in the London area, and providing online webinars reaching 198 education professionals across the country. The Charity also delivered OCD awareness sessions in the classroom and at school assemblies for the first time, which were very well received. A report based on monitoring data from the OCD at School project was drawn up and presented at the International Youth Mental Health Conference 2014. As well as this, the Charity used feedback from the project to co-write an article on OCD and best practice for a national special educational needs magazine.

During the year, the Charity also ran two events for children and adolescents with OCD: one outing to Thorpe Park, and one bowling trip. Venues were decided on by our Youth Advisory Panel (YAP), who also helped market the events by designing flyers and promoting to peers online. Marketing directly to young people helped create enthusiasm and increase turn-out. As well as face-to-face events, we hosted 11 Google hangouts for members of our youth network to chat safely online. This has provided a way for those who met at our youth events to stay in touch, and a time for the YAP to plan activities.

The Charity is proud that it has been able to promote Youth-led activities that have included: setting up dedicated Twitter and Facebook pages to increase engagement with young people (@OCDActionYOUTH); producing a short film on OCD with a local filmmaker and campaigning work to highlight the problems that young people with OCD face getting the support and treatment that they need.

ii) Expanding our services

During the year, the Charity saw an increase in the number of people accessing its services. One notable change was the marked increase in email requests for support made to the helpline which increased over 130% during the year. The number of email requests now equals the number of calls received in an average month.

To cope with this increase, the Charity was able to recruit and train 10 new helpline volunteers during the year. In recognition of the fact that more people are making contact through online means, the Charity will be offering an online "live chat" service in the next financial year.

In February 2014, the Charity launched its updated website. The aim of this site being to make information more readily accessible, to make full use of the increase in social media following and to portray a strong and positive message about how people with OCD can get better. Feedback has been very positive.

The Charity's work with the network of local support groups continues and the number of groups continues to increase. Group leaders have provided very positive feedback and value this activity funded by The Big Lottery, Reaching Communities programme.

The Charity's Advocacy work, funded by Comic Relief, helped 157 clients and was able to train 17 new advocacy volunteers. This work continues to be immensely important as people with OCD continue to face significant obstacles especially with regard to accessing quality treatment which comprises around 55% of advocacy cases dealt with.

iii) Raising awareness

In February 2014 the Charity held its "OCD Week of Action". The aim of this event was to persuade people who are struggling with OCD to seek help for the first time. The Charity encouraged people to visit the site to create an individual action plan which over 3,800 individuals did. The Charity aims to develop the theme of Taking Action for future campaign weeks.

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

Social media activity increased during the year with the total number of people engaged with the Charity via Twitter and Facebook increasing by 61%. The Charity has also been able to see that this increase in social media activity has been a main driver behind the overall increase in website usage.

iv) Other Activity

In addition to the above, during the year, the Charity was also able to undertake national campaigning work focusing on improving access to quality treatment. As part of this activity the Charity met with the Minister for Care and Support and had a series of discussions with other key institutions to highlight the issues that people with OCD face.

The Charity also invited the leading academics and clinicians working in the field of OCD to be part of a Clinical Advisory Group. The Group met for the first time in March 2014 where they discussed practical ways in which access to quality treatment for OCD could be improved.

b) Governance, Office and Administration

During the year, Trustees have continued the process of developing new leadership within the OCD community and have brought on-board new members to the trustee team to add additional strengths, skills and experience to the Charity. Trustees continue to believe in maintaining a balance of skills and experience on the trustee board where service users and other professionals can work together for the good of people affected by OCD. As at 31 March 2014, the Trustee team, both those elected by the Annual General Meeting and those co-opted to the trustee board, comprise of:

- Five people with personal experience of OCD
- Two people with experience of caring for somebody with OCD
- One medical professional
- Two other professionals (an accountant and lawyer)

c. FUNDRAISING AND INCOME GENERATION

2013-14 has been another successful year for income generation and in particular, raising the unrestricted income vital to keeping the Charity operational. This year, the Charity was able to put £77K into its unrestricted reserve. Of this amount £50K was a windfall legacy and the remainder was due to the success of regular fundraising activity.

This increase in unrestricted income can be seen as the result of;

Remaining focused

Income raised from Charitable Trusts remains the main source of ordinary income for the Charity. During the financial year the Charity continued to make highly selective approaches to Charitable Trusts.

Excellent reporting

The Charity has maintained its excellent reputation on meeting project objectives and monitoring the impact of funding and this has helped to ensure ongoing support from a number of funders.

Financial management

The Charity has excellent financial management and accounting processes and as such has been able to make full and appropriate use of full cost recovery.

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

4. FINANCIAL REVIEW

a. RESERVES POLICY

As stated above, during the financial year the charity was able to put core income back into its reserves. Unrestricted reserves now stand at £142K. This represents 10 months of unrestricted expenditure based on the budget for the year 2014-15. The charity is planning to use around £45K of this reserve in the coming year to invest in media and communications activity, develop its work with young people and to continue its fundraising work.

Achieving a strong level of unrestricted reserve has been a long term aim for Trustees who feel that this is necessary and prudent given the financial challenges that charities face and the need to ensure the continuation of services.

5. PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

In 2014-15, the successor to the Charity, namely the newly created Charitable Incorporated Organisation, OCD Action (Charity Number 1154202) will be seeking to build on the successes of the Charity as its predecessor and provide life changing support to people affected by OCD. Our broad aims are;

- To increase the work that we do to advocate for large groups of people on a national and local level while at the same time continuing to help individuals with their specific issues.
- To increase the support that the Charity is able to give to research in OCD and do more to instigate and shape research that has the ultimate aim of improving treatment for OCD and related disorders.
- To increase the number and diversity of individuals involved in the Charity as members, volunteers and service users across all our areas of activity.

6. ACKNOWLEDGEMENTS AND APPRECIATION

OCD Action relies on the dedication and commitment of its team of volunteers who help to ensure that the Charity can continue to provide life changing support and information to people affected by OCD. Trustees and staff would like to take this opportunity to show their appreciation and thanks to this remarkable team.

The Charity would like to acknowledge the generous support that it receives from Charitable Trusts, Organisations and individuals on which it relies.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

OCD ACTION

TRUSTEES' (MEMBERS OF THE EXECUTIVE COMMITTEE) REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2014

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 8/8/14 and signed on their behalf by:



GILLIAN KNIGHT
CHAIR, OCD ACTION

OCD ACTION

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF OCD ACTION

We have audited the financial statements of OCD Action for the year ended 31 March 2014 which comprise the Statement of financial activities, the Balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under section 145 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

OCD ACTION

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF OCD ACTION

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



BAGINSKY COHEN
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
REGISTERED AUDITORS
930 HIGH ROAD
LONDON
N12 9RT

Date:

8/8/14

OCD ACTION

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2014

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	128,261	187,603	315,864	270,030
Other incoming resources - bank interest		-	100	100	44
TOTAL INCOMING RESOURCES		128,261	187,703	315,964	270,074
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising expenses and other costs	3	-	27,822	27,822	19,429
Charitable activities	6	145,265	70,206	215,471	190,406
Governance costs	5	-	9,800	9,800	9,127
TOTAL RESOURCES EXPENDED		145,265	107,828	253,093	218,962
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
		(17,004)	79,875	62,871	51,112
Transfers between Funds	11	2,691	(2,691)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(14,313)	77,184	62,871	51,112
Total funds at 1 April 2013		42,657	65,023	107,680	56,568
TOTAL FUNDS AT 31 MARCH 2014		28,344	142,207	170,551	107,680

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 18 form part of these financial statements.

OCD ACTION

**BALANCE SHEET
AS AT 31 MARCH 2014**

	Note	2014		2013	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		2,043		2,724
CURRENT ASSETS					
Debtors	9	28,311		-	
Cash at bank and in hand		158,290		144,647	
		<u>186,601</u>		<u>144,647</u>	
CREDITORS: amounts falling due within one year	10	(18,093)		(39,691)	
NET CURRENT ASSETS			<u>168,508</u>		<u>104,956</u>
NET ASSETS			<u>170,551</u>		<u>107,680</u>
CHARITY FUNDS					
Restricted funds	11		28,344		42,657
Unrestricted funds	11		142,207		65,023
TOTAL FUNDS			<u>170,551</u>		<u>107,680</u>

The financial statements were approved by the Trustees on behalf, by:

8/8/14

and signed on their

**GILLIAN KNIGHT
CHAIR, OCD ACTION**

The notes on pages 13 to 18 form part of these financial statements.

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

IT and database software	-	25% reducing balance
--------------------------	---	----------------------

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

2. VOLUNTARY INCOME

	Restricted Funds 2014 £	Unrestricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Corporate income	-	2,085	2,085	-
Conference income	-	-	-	5,273
Fundraising	-	3,334	3,334	3,861
Legacy	-	50,000	50,000	-
Miscellaneous income	-	10,583	10,583	582
Subscriptions and small donations	-	28,843	28,843	26,923
Trust income	128,261	92,758	221,019	233,392
	<u>128,261</u>	<u>187,603</u>	<u>315,864</u>	<u>270,031</u>
Total	<u>128,261</u>	<u>187,603</u>	<u>315,864</u>	<u>270,031</u>

3. TRADING ACTIVITIES

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Fundraising trading expenses				
Direct costs - Fundraising	-	27,822	27,822	19,429
	<u>-</u>	<u>27,822</u>	<u>27,822</u>	<u>19,429</u>
Net expenditure from trading activities	-	(27,822)	(27,822)	(19,429)
	<u>-</u>	<u>(27,822)</u>	<u>(27,822)</u>	<u>(19,429)</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	Restricted Funds 2013 £	Unrestricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Allocation of Administrator's salary towards fundraising	-	4,697	4,697	504
Allocation of Director's salary towards generating general funds	-	18,137	18,137	16,301
Direct costs - Publicity	-	4,988	4,988	2,624
	<u>-</u>	<u>27,822</u>	<u>27,822</u>	<u>19,429</u>
Total	<u>-</u>	<u>27,822</u>	<u>27,822</u>	<u>19,429</u>

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

5. GOVERNANCE COSTS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Auditors' remuneration	-	3,150	3,150	3,150
Allocation of Director's salary towards generating governance costs	-	6,650	6,650	5,977
	<u>-</u>	<u>9,800</u>	<u>9,800</u>	<u>9,127</u>

6. DIRECT COSTS

	Fundraising expenses £	Governance £	Charitable Activities £	Total 2014 £	Total 2013 £
Auditor's remuneration	-	3,150	-	3,150	3,150
Fundraising costs	27,822	-	-	27,822	19,429
Volunteers' expense	-	-	7,216	7,216	4,310
Repairs and renewals	-	-	301	301	576
IT support	-	-	24,735	24,735	9,049
Conference expenses	-	-	-	-	10,483
Recruitment expenses	-	-	2,347	2,347	1,637
Travelling expenses	-	-	4,814	4,814	6,630
Office costs	-	-	4,219	4,219	4,737
Telephone	-	-	3,911	3,911	3,660
Printing, postage and stationery	-	-	7,358	7,358	11,665
Depreciation	-	-	681	681	908
Training	-	-	1,047	1,047	647
Insurances	-	-	618	618	863
Sundry expenses	-	-	80	80	20
Outsourced services	-	-	2,973	2,973	1,922
Speaker fees	-	-	-	-	150
Legal and professional	-	-	831	831	2,743
Rent and rates	-	-	24,617	24,617	17,950
Bank charges	-	-	33	33	-
Salaries	-	6,650	119,483	126,133	109,252
National insurance	-	-	10,207	10,207	9,181
	<u>27,822</u>	<u>9,800</u>	<u>215,471</u>	<u>253,093</u>	<u>218,962</u>

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

7. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charity	681	908

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any benefits in kind (2013 - £NIL).

During the year, Trustees received £48.65 reimbursement of expenses (2013 - £272.65).

8. TANGIBLE FIXED ASSETS

	Other fixed assets £
Cost	
At 1 April 2013 and 31 March 2014	19,413
Depreciation	
At 1 April 2013	16,689
Charge for the year	681
At 31 March 2014	17,370
Net book value	
At 31 March 2014	2,043
At 31 March 2013	2,724

9. DEBTORS

	2014 £	2013 £
Prepayments and accrued income	28,311	-

10. CREDITORS: Amounts falling due within one year

	2014 £	2013 £
Trade creditors	3,066	1,640
Accruals and deferred income	15,027	38,051

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

11. SUMMARY OF FUNDS

	Brought Forward Brought forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Unrestricted funds	65,023	187,703	(107,828)	(2,691)	142,207
Restricted funds	42,657	128,261	(145,265)	2,691	28,344
	<u>107,680</u>	<u>315,964</u>	<u>(253,093)</u>	<u>-</u>	<u>170,551</u>

12. SUMMARY OF RESTRICTED FUND MOVEMENTS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/out £	Carried Forward £
City Bridge Trust (1)	12,453	7,833	(17,396)		2,890
The Kitty & Daniel Nabarro Charitable Trust (2)	(387)		-	387	-
The Kitty & Daniel Nabarro Charitable Trust (3)	(2,304)	210	(210)	2,304	-
Baron Davenport's Charity (4)	300	-	-		300
The Norman Family (5)	250	-	-		250
The South London and Maudsley Hospital (6)	4,026		(1,224)		2,802
Comic Relief (7)	15,199	54,268	(56,810)		12,657
The Henry Smith Charity (8)	4,583	16,270	(19,809)		1,044
BIG Lottery Fund, Reaching Communities (9)	5,890	37,755	(35,244)		8,401
BIG Lottery Fund, Awards for All England (10)	2,647	1,925	(4,572)		-
The Kitty & Daniel Nabarro Charitable Trust (11)		10,000	(10,000)		-
	<u>42,657</u>	<u>128,261</u>	<u>(145,265)</u>	<u>2,691</u>	<u>28,344</u>
Total					

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

13. RESTRICTED FUNDS ANALYSIS

1. The City Bridge Trust - towards the OCD at school project.
2. The Kitty & Daniel Nabarro Charitable Trust - towards the salary and employment costs of the Fundraising Manager.
3. The Kitty & Daniel Nabarro Charitable Trust - towards the cost of the Film Project.
4. Baron Davenport's Charity - towards the OCD at School Project.
5. The Norman Family - towards advocacy in the South West.
6. The South London and Maudsley Hospital - towards the development and delivery of a parents support programme.
7. Comic Relief - towards the Advocacy Service.
8. The Henry Smith Charity - towards the First Steps project.
9. BIG Lottery Fund, Reaching Communities - towards the Better Together project.
10. BIG Lottery Fund, Awards for All England - towards the Next Steps project.
11. The Kitty & Daniel Nabarro Charitable Trust - towards the cost of the Website Project.