

Charity number: 1035213

OCD ACTION

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

OCD ACTION

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## OCD ACTION

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2011

#### Trustees

DANIEL NABARRO, Chairman  
ISOBEL HEYMAN, Vice Chairman  
ROBERT EDDISON, Trustee  
DR NAOMI FINEBERG, Trustee  
MARTYN HALL, Trustee  
INDIA HAYLOR, Trustee  
PETER JENNINGS, Trustee (resigned 3 May 2011)  
COLIN PUTNEY, Trustee (resigned 3 May 2011)  
CLIFF SNELLING, Trustee  
DR DAVID VEALE, Trustee

#### Charity registered number

1035213

#### Principal office

DAVINA HOUSE  
ROOMS 506 - 507  
LONDON  
EC1V 7ET

#### Co-opted Trustees

JORDAN RAPAPORT, Trustee (elected by AGM 3 May 2011)  
BREE SHERWOOD, Trustee and Treasurer (resigned 6 April 2011)  
JOHN THOMPSON, Trustee (resigned 19 April 2011)  
PAUL GROWNEY, Trustee (elected by AGM 3 May 2011)

#### President

PIERS WATSON

#### Auditors

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

#### Bankers

HSBC  
2 CRAVEN ROAD  
PADDINGTON  
LONDON  
W2 3PY

## OCD ACTION

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011

The Trustees present their annual report together with the audited financial statements of OCD Action (the charity) for the year ended 31 March 2011. 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.

#### 1. STRUCTURE, GOVERNANCE AND MANAGEMENT

##### a. CONSTITUTION

The Charity is 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 "thereto".

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' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

#### 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 continues its partnership with CCBT Limited, a provider of computer based cognitive behavioural therapy. As part of this partnership, CCBT Limited is credited as the sponsor of OCD Action's annual conference. The two organisations share insight and information with the aim of improving and developing services for people affected by OCD.

#### f. RISK MANAGEMENT

Trustees oversee a risk management programme through the financial year. Risks are identified along with their potential impact and likelihood of occurrence. It is the responsibility of the Director to then put in place suitable measures to guard against identified 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 listed by the World Health Organisation as one of the top 10 disabling conditions (including physical ailments) in the world.

## OCD ACTION

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

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.

OCD Action's vision is of a society where OCD is better understood and diagnosed quickly; where appropriate treatment options are open and accessible; where support and information are readily available and where nobody feels ashamed to ask for help.

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 the 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 number of volunteers working on behalf of the Charity continues to increase. At present there are 18 helpline volunteers, one media volunteer, one fundraising volunteer, 18 advocacy volunteers, 11 Schools Project volunteers and two administration volunteers. The Charity has also worked with 40 awareness champions who work in their local community to spread awareness of OCD and of OCD Action's services.

### **3. ACHIEVEMENTS AND PERFORMANCE**

#### **a. REVIEW OF ACTIVITIES**

In the last Trustees' report it was stated that, in accordance with its agreed strategic plan, in 2010-11, OCD Action aimed to:

- Develop the Helpline Service to offer out of hours support
- Increase coverage of the Advocacy Service
- Increase its work with young people at school
- Undertake research into the provision of services for people with OCD
- Increase the support it is able to provide to local OCD support groups

Trustees are pleased to report that a great deal of progress has been made in most of these areas. In addition to this, much has been achieved in raising awareness of OCD, developing an online community and in measuring the outcomes of the Charity's work.

## OCD ACTION

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

#### i) Service Delivery

##### Helpline

The Charity has been able to increase capacity on its Helpline through the recruitment and training of 16 new Helpline Volunteers. In addition to this, the Charity has been able to offer callers the opportunity to speak to a volunteer after office hours. This has proven to be popular with a number of callers especially for those whose family and work commitments make it impossible for them to have a very private, and sometimes difficult, conversation during the day.

##### Advocacy

OCD Action's life changing Advocacy Service, the only one of its kind for people with OCD in the UK, developed a great deal over the last year. OCD Action's Advocacy Manager was able to recruit and train eight additional volunteers giving the service much greater capacity and enabling the Charity to provide face to face direct support to people in London and the South East.

The service has helped people access treatment and deal with housing issues. It also enabled people with OCD to stay in work by engaging with employers to highlight their legal obligations under the Equality Act. The Service has brought together clients and their employees to agree reasonable adjustments to enable employment to continue. An outcomes report, based on 120 recent cases, is available on the Charity's website.

##### Working with Young People at School

There is evidence to suggest that treating OCD early leads to better results. In July 2010, OCD Action received a grant from The City Bridge Trust to fund a major project to work with educators, counsellors and young people in London who have OCD to ensure that they can be fully integrated into the school community. The 'OCD at School' project launched was in March 2011 and over the coming year will see an 'army' of parent volunteers visiting schools to talk to special educational needs co-ordinators about how they can spot the early signs of OCD and how they can support pupils with the disorder. A supporting website and literature is now also available.

##### Support Groups

Support Groups play a fundamental part in the OCD community. They help to bring the community together and combat the loneliness and isolation that so often goes hand in hand with OCD. At their best, support groups can make a real and lasting difference in peoples' lives giving them the strength and the determination never to give in. During the last year, OCD Action has worked with the network of over 50 local Support Groups nationwide, bringing them together for a national conference and providing insight and training to group facilitators. This day focused on how support groups can be most effective and feedback from attendees was overwhelmingly positive.

##### Improving Statutory Services and Government Communication

Last financial year the Charity met with the All Party Parliamentary Group on Mental Health. A similar meeting was held at the Scottish Parliament in September of 2010. These meetings have opened up new opportunities to work closely with the department of health and policy makers.

This year, OCD Action's Advocacy Manager has been working with leading professionals to evaluate, analyse and improve the processes whereby individuals with severe OCD can access specialist OCD treatment centres. The Charity has been able to work with these specialist treatment centres to clarify the referral process and to present this information clearly to service users and to GPs.

The Charity has not been able to undertake the research that it had planned at the start of the financial year as financial pressure has underlined the need to focus resources on direct and immediate service provision for the time being. A research plan has been prepared for 2011-12 and volunteer support has been recruited to help ensure that this work is undertaken. The Charity feels that it is important to develop the evidence needed to support a case for increasing access to quality services and this research is fundamental to achieving this.

## OCD ACTION

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

#### OCD Week Awareness and Media

OCD Action ran a second successful OCD Week in February of 2011. The Charity was able to secure 24 pieces of media coverage with an estimated audience of 6.5 million. OCD Action's awareness champions were able to put on a total of 51 local events, more than twice that of the previous year, across the country making the week the most successful ever.

#### Website and Online Community

Over the last year improvements have been made to the Charity's website which is now seen as the home of the online OCD community. It is a vibrant and dynamic place where ideas are shared, troubles aired and inspiration given. The site hosts an array of downloadable support information from simple fact-sheets to video presentations. Our online forum provides a safe and supportive environment for people affected by OCD. For many of our most isolated and marginalised service users it is a vital life line. The site makes use of modern social networking software to help our users to build their own online friendships and support networks.

#### Outcomes and Evaluation

Over the last year the Charity has implemented a number of processes to record and evaluate service delivery information. Over 17 different aspects of service delivery are recorded on a monthly basis and presented to the Charity's Trustees. Service user feedback is collected from individuals using the Advocacy Service and the Helpline. The response from these service users to date has been overwhelmingly positive.

#### ii) Governance, Office and Administration

During the year Trustees have sought to bring 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 medical professionals can work together for the good of people affected by OCD. At present the Trustee team comprises of:

- 5 people with OCD
- 3 medical professionals
- 2 careers of people with OCD
- 1 qualified accountant

## b. FUNDRAISING AND INCOME GENERATION

Income raised from Charitable Trusts remains the main source of ordinary income for the Charity. During the financial year the Charity made 136 approaches to charitable trusts. The charity takes a selective approach to trust fundraising, where trusts are targeted based on information available about the activities that they are likely to fund. The Charity received 21 positive responses from Charitable Trusts during the year, a success rate of around one in six.

The total recorded trust income for the financial year was £130,851; an increase of £18,985 over the previous year. The Charity was also able to increase the proportion of unrestricted Charitable Trust income, from 42% of total Charitable Trust Income in 2009-10 to 70% in 2010-11.

The Charity was also able to win new support from Charitable Trusts such as The Freemasons' Grand Charity.

During the year, the Charity was also able to increase its income from individuals from £5,320 in 2009-10 to £19,232 in 2010-11.

Despite the above successes the Charity has had a difficult financial year. The underlying regular income of the Charity has remained static whilst the ending of restricted project funding for the Advocacy Service (provided by The Lloyds TSB Foundation for England and Wales) has meant more pressure on unrestricted funds and a need to draw on reserves.

## OCD ACTION

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

Trustees were able to identify this issue early on in the financial year and decided that it would not be prudent at this time to draw further on reserves to fund the planned post of Fundraising Manager.

Trustees and the Charity's Director have taken further steps to address these funding issues by:

1. Identifying and making savings in all expenditure
2. Producing a budget for the year 2011-12 based on a prudent prediction of future income
3. Improving the Charity's use of full cost recovery when seeking restricted funding
4. Creating a fundraising committee to focus attention on developing new income sources
5. Improving appeals to Charitable Trusts for restricted funding for the Advocacy Service by presenting more information on the outstanding outcomes achieved

## 4. FINANCIAL REVIEW

### a. RESERVES POLICY

As stated above, during the financial year the charity has once again needed to draw upon reserves. Reserve income consists of a legacy received of £133,000 (£100,000 received in 2009-10 and £33,000 received in 2010-11). Of this total legacy £74,435 now remains. This represents six and a half months of regular core expenditure. Trustees aim to maintain this level of reserves while the Charity is still in the process of developing its regular and long term income streams.

## 5. PLANS FOR THE FUTURE

### a. FUTURE DEVELOPMENTS

OCD Action's Strategic Plan sets out the Charity's operational priorities for the years 2010-11. Trustees review the Strategic Plan each year to ensure that objectives set out remain achievable, necessary and affordable. In the year ahead the Charity has prioritised:

- Maintaining the quality of the Helpline Service and providing a detailed analysis of its outcomes
- Securing the funding needed to increase coverage of the Advocacy Service
- Increasing its work with young people at school and those responsible for their welfare
- Providing support and resources for parents of young people with OCD
- Campaigning for improved access to quality treatment for OCD

A full copy of the strategic plan is available on the charity's website; [www.ocdaction.org.uk](http://www.ocdaction.org.uk)

## 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

## OCD ACTION

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2011

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 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;
- 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 accounting records that 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 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 6 September 2011 and signed on their behalf,



DANIEL NABARRO  
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 2011 set out on pages 11 to 18. 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 members, as a body, in accordance with section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members, 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 43 of the Charities Act 1993 and report to you in accordance with regulations made under section 44 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. 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 2011 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 1993.

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 1993 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  
6 September 2011

OCD ACTION

STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2011

	Note	Restricted funds 2011 £	Unrestricted funds 2011 £	Total funds 2011 £	Total funds 2010 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	38,545	158,021	196,566	261,775
Activities for generating funds	3	-	60	60	511
Bank interest receivable		-	7	7	14
<b>TOTAL INCOMING RESOURCES</b>		<b>38,545</b>	<b>158,088</b>	<b>196,633</b>	<b>262,300</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	4	-	31,551	31,551	18,851
Charitable activities	6	45,085	115,212	160,297	163,056
Governance costs	5	-	5,835	5,835	3,232
<b>TOTAL RESOURCES EXPENDED</b>		<b>45,085</b>	<b>152,598</b>	<b>197,683</b>	<b>185,139</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>					
		(6,540)	5,490	(1,050)	77,161
Total funds at 1 April 2010		23,405	68,951	92,356	15,195
<b>TOTAL FUNDS AT 31 MARCH 2011</b>		<b>16,865</b>	<b>74,441</b>	<b>91,306</b>	<b>92,356</b>

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 2011

	Note	£	2011 £	£	2010 £	£
<b>FIXED ASSETS</b>						
Tangible assets	9			4,844		5,823
<b>CURRENT ASSETS</b>						
Cash at bank and in hand			93,102		97,922	
<b>CREDITORS: amounts falling due within one year</b>	10		(6,640)		(11,389)	
<b>NET CURRENT ASSETS</b>				86,462		86,533
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				91,306		92,356
<b>CHARITY FUNDS</b>						
Restricted funds	11			16,865		23,405
Unrestricted funds	11			74,441		68,951
<b>TOTAL FUNDS</b>				91,306		92,356

The financial statements were approved by the Trustees on 6 September 2011 and signed on their behalf, by:



DANIEL NABARRO  
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 2011

#### 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost 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 is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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.

## OCD ACTION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011

#### 1. ACCOUNTING POLICIES (continued)

##### 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

#### 2. VOLUNTARY INCOME

	Restricted Funds 2011 £	Unrestricted Funds 2011 £	Total Funds 2011 £	Total Funds 2010 £
Corporate income	-	702	702	28,276
Conference income	-	-	-	5,185
Fundraising	-	-	-	1,234
Legacy	-	33,842	33,842	102,000
Miscellaneous income	-	5,726	5,726	1,795
Subscriptions and small donations	-	25,445	25,445	11,419
Trust income	38,545	92,306	130,851	111,866
Total	<u>38,545</u>	<u>158,021</u>	<u>196,566</u>	<u>261,775</u>

#### 3. TRADING ACTIVITIES

	Restricted funds 2011 £	Unrestricted funds 2011 £	Total funds 2011 £	Total funds 2010 £
<b>Charity trading income</b>				
Charity trading income - Domestic	-	60	60	511
Net income from trading activities	<u>-</u>	<u>60</u>	<u>60</u>	<u>511</u>

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011

4. COSTS OF GENERATING VOLUNTARY INCOME

	Restricted Funds 2011 £	Unrestricted Funds 2011 £	Total Funds 2011 £	Total Funds 2010 £
Allocation of Administrator's salary towards fundraising	-	4,712	4,712	4,515
Allocation of Director's salary towards generating general funds	-	25,511	25,511	11,811
Direct costs - Publicity	-	1,328	1,328	2,525
<b>Total</b>	<b>-</b>	<b>31,551</b>	<b>31,551</b>	<b>18,851</b>

During the financial year end 31 March 2011 Director's and Administrator's salaries were apportioned towards the costs of generating general income.

5. GOVERNANCE COSTS

	Restricted funds 2011 £	Unrestricted funds 2011 £	Total funds 2011 £	Total funds 2010 £
Auditor's remuneration	-	3,000	3,000	3,232
Allocation of Director's salary towards generating governance costs	-	2,835	2,835	-
	<b>-</b>	<b>5,835</b>	<b>5,835</b>	<b>3,232</b>

## OCD ACTION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011

#### 6. DIRECT COSTS

	Fundraising	Governance	Charitable	Total	Total
	£	£	Activities	2011	2010
	£	£	£	£	£
Auditor's remuneration	-	3,000	-	3,000	3,232
Fundraising costs	31,551	-	-	31,551	18,851
Volunteers' expense	-	-	7,103	7,103	5,592
Books and CD's for resale	-	-	-	-	941
IT support	-	-	10,135	10,135	8,704
Conference expenses	-	-	4,322	4,322	6,676
Recruitment expenses	-	-	585	585	544
Travelling expenses	-	-	6,149	6,149	4,880
Office costs	-	-	4,707	4,707	5,554
Telephone	-	-	5,189	5,189	3,173
Printing, postage and stationery	-	-	13,310	13,310	10,679
Depreciation	-	-	1,614	1,614	1,941
Training	-	-	871	871	135
Insurances	-	-	936	936	652
Sundry expenses	-	-	622	622	(71)
Outsourced services	-	-	1,831	1,831	1,320
Speaker fees	-	-	545	545	-
Legal and professional	-	-	352	352	3,421
Rent and rates	-	-	18,601	18,601	16,236
Salaries	-	2,835	75,597	78,432	83,886
National insurance	-	-	7,828	7,828	8,793
	<u>31,551</u>	<u>5,835</u>	<u>160,297</u>	<u>197,683</u>	<u>185,139</u>

#### 7. TURNOVER

All turnover arose within the United Kingdom.

#### 8. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2011	2010
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	<u>1,614</u>	<u>1,941</u>

During the year, no Trustees received any remuneration or benefits in kind. Total reimbursement of expenses was £164.35 (2010 - £NIL).

OCD ACTION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011

9. TANGIBLE FIXED ASSETS

	Other fixed assets £
<b>Cost</b>	
At 1 April 2010	18,778
Additions	635
At 31 March 2011	<u>19,413</u>
<b>Depreciation</b>	
At 1 April 2010	12,955
Charge for the year	1,614
At 31 March 2011	<u>14,569</u>
<b>Net book value</b>	
At 31 March 2011	<u>4,844</u>
At 31 March 2010	<u><u>5,823</u></u>

10. CREDITORS:  
Amounts falling due within one year

	2011 £	2010 £
Trade creditors	607	4,463
Social security and other taxes	3,031	3,694
Accruals and deferred income	3,002	3,232
	<u>6,640</u>	<u>11,389</u>
	<u><u>6,640</u></u>	<u><u>11,389</u></u>

11. SUMMARY OF FUNDS

	Brought forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds	68,951	158,088	(152,598)	74,441
Restricted funds	23,405	38,545	(45,085)	16,865
	<u>92,356</u>	<u>196,633</u>	<u>(197,683)</u>	<u>91,306</u>
	<u><u>92,356</u></u>	<u><u>196,633</u></u>	<u><u>(197,683)</u></u>	<u><u>91,306</u></u>

## OCD ACTION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011

#### 12. SUMMARY OF RESTRICTED FUND MOVEMENTS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/out £	Carried Forward £
The Tudor Trust	20,131		(20,131)		-
The Lloyds TSB Foundation	3,274	5,800	(9,074)	-	-
The Grimmitt Trust		500	(500)		-
The Dowager Countess Eleanor Peel Trust		2,500	(2,500)		-
City Bridge Trust	-	15,188	(8,873)		6,315
The Kitty & Daniel Nabarro Charitable Trust		3,007	(3,007)	-	-
The Kitty & Daniel Nabarro Charitable Trust		11,000	(1,000)		10,000
Baron Devenport's Charity		300	-		300
The Norman Family Advocacy South West		250	-		250
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	23,405	38,545	(45,085)		16,865
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 13. RESTRICTED FUNDS ANALYSIS

1. The Tudor Trust - to cover the salary of the administrator and other associated costs.
2. The Lloyds TSB Foundation - toward the salary of the Advocacy Manager, travel, overheads, IT and material costs.
3. The Grimmitt Trust - towards the West Midlands Advocacy Service.
4. The Dowager Countess Eleanor Peel Trust - towards expanding the Advocacy Service into the North West.
5. The City Bridge Trust - towards the OCD at school project.
6. The Kitty & Daniel Nabarro Charitable Trust - £11,000 towards the production of a film and £3,007 to fund database enhancements.
7. Baron Davenport's Charity - towards the cost of expanding the OCD at school project in the West Midlands.
8. The Norman Family Charitable Trust - towards the South West Advocacy Service.