

Charity Number: 1154202

OCD ACTION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2018**

Trustees

JOEL ROSE, Trustee
JORDAN RAPAPORT, Trustee (resigned 17 October 2017)
CHRIS BROTHERTON, Trustee
DAVID TRUSWELL, Trustee (resigned 9 May 2017)
PROFESSOR DAVID VEALE, Trustee
PIERS WATSON, Chair
KATH HOWELL, Trustee
MEGAN PENNELL, Trustee

Registered Charity number

1154202

Principal office

DAVINA HOUSE, ROOMS 506-507, 137-149 GOSWELL ROAD, LONDON, EC1V 7ET

Independent auditors

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

Bankers

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018

The Trustees of OCD Action present their annual report, together with the audited financial statements for 1 April 2017 to 31 March 2018.

OBJECTIVES AND ACTIVITIES

OCD Action's Strategic Plan for 2015-18 detailed five overarching priorities for the three-year period:

1. Directly supporting people affected by OCD.
2. Raising awareness of OCD.
3. Supporting research.
4. Improving statutory services for people with OCD.
5. Strengthening the Charity.

ACHIEVEMENTS AND PERFORMANCE

The Trustees are pleased to report that, in 2017/18, the following progress was made:

1. Directly supporting people affected by OCD

During 2017/18, the Charity continued to provide direct support to people affected by OCD via the following:

- Website
- Helpline
- Advocacy Service
- National Support Groups Network.
- Youth Service and Youth e helpline
- Conference

Website

The OCD Action website is the Charity's primary hub for information and support. The website provides information about accessing OCD Action's services and quality treatment, and helps people to reach others affected by OCD, including family members and partners. In 2017/18, the website received over 2.7m hits, and this highlights how dramatically awareness of OCD is improving. The OCD Action forum remains as busy as ever and continues to be a support network to thousands of people affected by OCD and their loved ones.

Helpline

The OCD Action Helpline is a frontline service for anyone affected by OCD, and the Helpline's highly trained and experienced volunteers provide support and information on how to access recommended treatments and on the Charity's other services. In 2017/18, the Helpline provided support and information to over 1,100 people by phone, and nearly 3,000 people by email.

The Helpline also continues to provide bespoke support through the Next Steps service, which aims to help people going through Cognitive Behavioural Therapy (CBT). The Charity recognises that progressing through CBT is a challenging time for people, so the Next Steps service pairs individuals undertaking CBT with volunteers who support them through the process.

Advocacy Service

In 2017/18, OCD Action provided one-to-one advocacy support to 120 people with OCD who had a specific issue due to their mental health condition. Around two thirds of the cases involved providing support to those struggling to access treatment for OCD, a percentage similar to previous years. Other cases involved supporting people with issues relating to housing, employment, education and goods and services.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

With input from service users and OCD Action members, the Advocacy Toolkit was created during the year. The Toolkit provides essential information and resources to those seeking to access treatments for OCD or BDD. Workshops on the use of the Toolkit were held at the Charity's National Conference and with support group facilitators. The Toolkit is accessible via our website.

National Support Groups Network

2017/18 was the second year of OCD Action's Even Better Together project, which provides support and mentoring to the OCD support groups (local and online) across the UK. During the year, the Charity provided support and mentoring to 75 local, independent support group facilitators and helped individuals opening new local support groups in Chichester, Hartlepool, Nottingham, Norwich and Cumbria (the first ever group in the Cumbria region). The Charity also provided support to 19 online support groups and supported the opening of 7 online groups which included an OCD & Autism group, an LGBTQ + BDD group, and a youth group for 16-17 year olds.

The 5th Annual Support Group Facilitator Day was held in Birmingham in November 2017 and was attended by representatives from both local and online support groups. The Facilitator Day included an advocacy workshop, a role play session (looking at difficult support group situations), a presentation on OCD & Autism and a listening skills workshop.

Youth Service and Youth e-Helpline

The OCD Youth Service is an OCD Action project run by young people for young people. At the heart of the service is the Youth Advisory Panel (YAP) consisting of eight young people under 25, overseen by the Youth Service Manager. The OCD Youth Service delivers a range of services for young people between the ages of 13 and 25.

In 2017/18, the YAP worked with the Michael Rutter Centre on their new OCD Multi-Cultural Youth Project, going into schools across London to deliver awareness talks about OCD. (The Michael Rutter Centre is a centre of excellence for young people affected by OCD and BDD, based at the Maudsley Hospital).

The YAP also created a Youtube channel and an Instagram page in order to reach more young people affected by OCD, and redeveloped factsheets from OCD Action's main website to make them 'youth friendly' for the OCD Youth website. To make the OCD Youth website more accessible, Browsealoud was also installed, providing reading and translation support. There were over 16,000 hits to the OCD Youth website in 2017/18.

The OCD Youth team also worked on the final development of the OCD Youth app, which will help support young people through their treatment for OCD. This app will be the first of its kind specifically for young people, and the content has been written with the help of young people with OCD, along with the team at the Michael Rutter Centre.

The Youth e-Helpline has been successfully running since 2015, and in 2017/18, Youth e-Helpline Volunteers responded to over 700 e-mails. This is an increase of 50% from the previous year.

Conference

The Charity hosted a national conference in London in March 2018. The conference saw over 300 people come together in a supportive environment to learn more about OCD and related conditions. Presentations were given by leading experts in the field and by inspirational speakers who have battled OCD. Attendees also had the opportunity to get involved with interactive and informative workshops, speak to other people affected by OCD and related disorders, and meet staff, trustees and volunteers from OCD Action.

In November 2017, a Stakeholder Day was held in Liverpool. The OCD Action Stakeholder Days are free and provide the opportunity for the Charity to consult with members and other supporters on its future plans. The input helps the Charity improve its services, identify potential improvements in clinical provision, and plan how we can best work for the benefit of people affected by OCD.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

2. Raising Awareness of OCD

OCD Action is passionate and determined to continue to raise the awareness of OCD. The aims are to improve the general public's understanding, further educate professionals about the condition, and ensure that anyone affected by OCD and related conditions knows how to get the treatment and support that they require. The Charity works with Awareness Champion Volunteers across the country, attends events, speaks with local and national press, and continues to develop and grow our annual campaigning week, OCD Week of Action. In 2017/18, OCD Action worked with numerous media platforms, including: the BBC, Sky News, Men's Health, Stylist Magazine, ITV Wales and ITV News, The Wright Stuff, UNILAD and Good Housekeeping Magazine. The Charity also attended events at several universities and wellbeing fairs, and delivered awareness talks at various organisations.

3. Supporting Research

In order to increase understanding of OCD and its impact and treatments, the Charity continues to work with researchers and promote reputable studies to enable people with OCD to participate. OCD Action is approached by many researchers and institutions and, once the Charity is comfortable that the projects are appropriate, the Charity publishes information about the studies on the OCD Action website and via social media, to inform people of these studies.

4. Improving Statutory Services for people with OCD

Through working with people whose lives are being affected by their OCD, the Charity has been able to identify the key issues affecting people living with OCD. The most significant issue is accessing the quality, OCD-specific treatment that is required to get better. Therefore, the Charity has continued to raise this issue through the ongoing work looking at Improving Access to Psychological Therapies (IAPT) services and the funding routes to national and specialist OCD services.

5. Strengthening the Charity

The Charity's unrestricted expenditure was further reviewed in 2017/18, resulting in a leaner and more cost-effective structure. This, combined with an increase in unrestricted income during the year, enabled the Charity not only to strengthen its reserves but also to fund additional resources to aid its existing services. The Charity will continue to look at how best to provide its services in the most effective and cost-effective manner while also investing in the additional staff needed to continue to drive the Charity forward.

FINANCIAL REVIEW

a. FUNDRAISING / INCOME GENERATION

During 2017/18, the Charity's total fundraising income rose to £323,102, from £302,616 in 2016/17, with unrestricted income rising from £130,043 to £169,645. This was pleasing progress and the Charity aims to maintain this progress in 2018/19.

b. RESERVES

The Charity increased its unrestricted reserves during the year, from £12,067 on 31 March 2017 to £41,585 on 31 March 2018. The Charity's aim is for its reserves to increase further by 31 March 2019, so that we maintain our unrestricted reserves at a level that equates to between six to nine months of normal unrestricted expenditure. The Trustees believe this provides the financial stability required for the Charity, given the competitive environment that we operate in.

c. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details of the adoption of the going

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

OCD Action is a Charitable Incorporated Organisation whose objects, as set out in its Constitution, are the advancement of health and relief and prevention of sickness and suffering among people affected by Obsessive Compulsive Disorder and related disorders.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The following is a brief and simplified summary of the principal provisions of the Charity's constitution that deal with the method of appointment or election of trustees:

1. There must be at least six trustees, and the maximum number is twelve.
2. At every Annual General Meeting (AGM) of the Members of the Charity, one-third of the Trustees shall retire from office.
3. The vacancies arising may be filled by the decision of the Members at the AGM.
4. Any vacancies not filled at the AGM may be filled by the Members, who may at any time decide to appoint a new trustee, or by the Trustees, who may also decide to appoint a new trustee at any time.
5. A person appointed as a trustee by the Members shall retire by rotation in accordance with the one third retirement rule summarized in point 2 above.
6. A person appointed as a trustee by the Trustees shall hold office until the next AGM after the date of his or her appointment, when he/she shall cease to hold office as a trustee unless appointed as a trustee by the Members.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The affairs of the Charity are managed by the Trustees, who are required to exercise their powers to further the objects of the Charity. Staff are recruited to manage the day to day operations of the Charity and deliver services, in accordance with the strategy, policy and plans adopted by the Trustees.

d. PAY POLICY FOR SENIOR STAFF

OCD Action has 9 staff, (6.5 full-time equivalent) and no member of staff is paid more than £40k.

e. RELATED PARTY RELATIONSHIPS

OCD Action works closely with a number of NHS organisations providing specialist treatment for people with OCD. One of the Trustees, Professor David Veale, is a clinician working in the NHS and privately.

f. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The Trustees are satisfied that systems and procedures are in place to mitigate the Charity's exposure to the major risks.

ACKNOWLEDGEMENTS AND APPRECIATION

The Trustees would like to thank the charitable trusts, organisations and individuals on whose generous financial support it relies, as the Charity does not receive any government funding whatsoever. The Trustees would also like to thank its dedicated and committed team of volunteers, who help to ensure that the Charity can provide life changing support and information to people affected by OCD.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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;
- 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.

This report was approved by the Trustees, on 30 November 2018 and signed on their behalf by:



PIERS WATSON
TRUSTEE, OCD ACTION

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF OCD ACTION

OPINION

We have audited the financial statements of OCD Action (the 'charity') for the year ended 31 March 2018 set out on pages 10 to 21. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 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.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF OCD ACTION

we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

RESPONSIBILITIES OF TRUSTEES

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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 opinions we have formed.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF OCD ACTION



BAGINSKY COHEN
CHARTERED ACCOUNTANTS
930 HIGH ROAD
LONDON
N12 9RT
30 November 2018

BAGINSKY COHEN are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies	2	169,645	153,457	323,102	302,616
Other income		36	-	36	26
TOTAL INCOME		169,681	153,457	323,138	302,642
EXPENDITURE ON:					
Raising funds		42,979	-	42,979	38,209
Charitable activities	5	97,371	160,782	258,153	276,959
TOTAL EXPENDITURE		140,350	160,782	301,132	315,168
NET BEFORE TRANSFERS		29,331	(7,325)	22,006	(12,526)
Transfers between Funds		187	(187)	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		29,518	(7,512)	22,006	(12,526)
NET MOVEMENT IN FUNDS		29,518	(7,512)	22,006	(12,526)
RECONCILIATION OF FUNDS:					
Total funds brought forward		12,067	19,759	31,826	44,352
TOTAL FUNDS CARRIED FORWARD		41,585	12,247	53,832	31,826

The notes on pages 13 to 21 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		-		511
CURRENT ASSETS					
Debtors	9	22,696		22,000	
Cash at bank and in hand		68,494		21,981	
		<u>91,190</u>		<u>43,981</u>	
CREDITORS: amounts falling due within one year	10	<u>(37,358)</u>		<u>(12,666)</u>	
NET CURRENT ASSETS			<u>53,832</u>		<u>31,315</u>
NET ASSETS			<u><u>53,832</u></u>		<u><u>31,826</u></u>
CHARITY FUNDS					
Restricted funds			12,247		19,759
Unrestricted funds			41,585		12,067
TOTAL FUNDS			<u><u>53,832</u></u>		<u><u>31,826</u></u>

The financial statements were approved by the Trustees on 30 November 2018 and signed on their behalf, by:



PIERS WATSON
CHAIR, OCD ACTION

The notes on pages 13 to 21 form part of these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	14	46,513	(28,758)
Change in cash and cash equivalents in the year		46,513	(28,758)
Cash and cash equivalents brought forward		21,981	50,739
Cash and cash equivalents carried forward	15	68,494	21,981

The notes on pages 13 to 21 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

OCD Action constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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
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1.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	164,022	153,457	317,479	297,059
Similar incoming resources	5,623	-	5,623	5,557
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	169,645	153,457	323,102	302,616
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	130,043	172,573	302,616	
	<hr/>	<hr/>	<hr/>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Membership fees	5,630	-	5,630	5,478
Donations from individuals	15,876	-	15,876	17,219
Trust income	69,500	147,479	216,979	233,173
Conference income	6,834	-	6,834	-
Fundraising events	24,182	5,387	29,569	14,656
Legacy & Bequests	1,000	-	1,000	26,533
Gift aid and other	5,623	591	6,214	5,557
Major Donations	41,000	-	41,000	-
Total	169,645	153,457	323,102	302,616

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

4. DIRECT COSTS

	Fundraising expenses £	Governance £	Charitable Activities £	Total 2018 £	Total 2017 £
Accountancy fees	-	3,420	-	3,420	3,420
Fundraising costs	42,979	-	-	42,979	38,209
Volunteer expenses	-	-	3,998	3,998	2,926
Repairs and renewals	-	-	181	181	201
IT costs	-	-	11,751	11,751	6,899
OCD Conference	-	-	6,670	6,670	-
Recruitment	-	-	-	-	1,724
Travelling expenses	-	-	3,775	3,775	3,143
Office costs	-	-	4,716	4,716	6,575
Telephone costs	-	-	5,815	5,815	6,122
Printing, postage & stationery	-	-	8,781	8,781	7,230
Publicity & Awareness	-	-	4,709	4,709	-
Staff training	-	-	3,010	3,010	8,754
Insurances	-	-	1,196	1,196	1,341
Sundry	-	-	56	56	221
Outsourced services	-	-	4,523	4,523	3,246
Rent and rates	-	-	25,352	25,352	24,490
Professional fees	-	-	12,837	12,837	8,329
Depreciation	-	-	511	511	511
Bank charges	-	-	-	-	41
Wages and salaries	-	4,981	143,077	148,058	182,268
National insurance	-	-	8,106	8,106	9,518
Pension cost	-	-	688	688	-
	<u>42,979</u>	<u>8,401</u>	<u>249,752</u>	<u>301,132</u>	<u>315,168</u>
Total 2017	<u>38,209</u>	<u>10,356</u>	<u>266,603</u>	<u>315,168</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018	2017
	£	£
Depreciation of tangible fixed assets: - owned by the charity	511	511
Pension costs	688	-
	<u>688</u>	<u>-</u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, Trustees received £0 (2017 - £NIL) reimbursement of expenses.

7. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £3,420 (2017 - £3,420).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

8. TANGIBLE FIXED ASSETS

	Other fixed assets £
COST	
At 1 April 2017 and 31 March 2018	2,043
DEPRECIATION	
At 1 April 2017	1,532
Charge for the year	511
At 31 March 2018	2,043
NET BOOK VALUE	
At 31 March 2018	-
At 31 March 2017	511

9. DEBTORS

	2018 £	2017 £
Prepayments and accrued income	22,696	22,000

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	8,938	9,246
Accruals and deferred income	28,420	3,420
	37,358	12,666

11. SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds	12,067	169,681	(140,350)	187	41,585
Restricted funds	19,759	153,457	(160,782)	(187)	12,247
	31,826	323,138	(301,132)	-	53,832

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

12. SUMMARY OF RESTRICTED FUND MOVEMENTS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/out £	Carried Forward £
D. Tweed (1)	1,000	-	1,000	-	-
Big Lottery Fund, Reaching Communities (2)	121	62,161	62,240	-	42
The Kitty & Daniel Nabarro Charitable Trust (3)	-	4,000	4,000	-	-
The Henry Smith Charity (4)	10,060	-	9,913	(147)	-
Big Lottery Fund, Reaching Communities (5)	1,705	49,318	50,710	-	313
St James's Place Foundation (6)	6,753	-	1,967	-	4,786
The Tudor Trust (7)	-	32,000	24,894	-	7,106
David Goldstone Sponsorship (8)	-	5,978	5,978	-	-
Restricted Individual Donations (9)	120	-	80	(40)	-
Total	19,759	153,457	160,782	(187)	12,247

13. RESTRICTED FUNDS ANALYSIS

1. D. Tweed – for the analysis of user data
2. Big Lottery Fund, Reaching Communities - towards the Advocacy for OCD project
3. The Kitty & Daniel Nabarro Charitable Trust – towards the hire of additional fundraising personnel
4. The Henry Smith Charity – towards the Stepping Together Project
5. Big Lottery Fund – Reaching Communities, towards the Even Better Together project
6. St James's Place Foundation - towards the OCD Youth project
7. The Tudor Trust - towards the OCD Youth project
8. David Goldstone Sponsorship - towards the OCD Action Helpline
9. Restricted Individual Donations - towards a fundraising event

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	22,006	(12,526)
Adjustment for:		
Depreciation charges	511	511
Increase in debtors	(696)	(18,390)
Increase in creditors	24,692	1,647
Net cash provided by/(used in) operating activities	<u>46,513</u>	<u>(28,758)</u>

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash in hand	<u>68,494</u>	<u>21,981</u>
Total	<u>68,494</u>	<u>21,981</u>