

Alternatives (Dundee Crisis Pregnancy Trust)

Report and Unaudited Financial Statements

for the year ended 31 March 2018

Scottish Charity Number: SC023483

Alternatives (Dundee Crisis Pregnancy Trust)

Contents

	Pages
Information	1
Trustees' Annual Report	2-14
Report on Accounts	15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Financial Statements	19-21

Alternatives (Dundee Crisis Pregnancy Trust)

Information for the Year Ended 31 March 2018

Trustees:	Mrs Nicola Reed
	Mr John Waine
	Mr Graeme Macdonald
	Mrs Marjorie Coton
	Mrs Jennifer Inglis
	Dr Maureen Macleod
	Heidi Fettes
Address:	10 Constitution Road
	Dundee
	DD1 1LL
Scottish Charity Reference No:	SC.023483
Independent Examiner:	SA Accountants
	Chartered Certified Accountants
	181a Strathmartine Road
	Dundee
	DD3 8BL
Bankers:	National Westminster Bank Plc
	1 Courthouse Square
	Dundee
	DD1 1NH

Alternatives (Dundee Crisis Pregnancy Trust)

Trustees' Annual Report for the year ended 31 March 2018

Trustees

The Trustees throughout the year under review and since the year end were as follows:

Mrs Nicola Reed

Mr John Waine

Mr Graeme Macdonald

Mrs Marjorie Coton

Mrs Jennifer Inglis

Dr Maureen Macleod

Heidi Fettes

Recruitment and Appointment of New Trustees

The Trust endeavours to ensure the Trustees are from a variety of professions and backgrounds, each bringing valuable experience to the management of the Trust. Appointment as a Trustee is by invitation from the existing Trustees. Upon invitation the individual is provided with the opportunity to read the Declaration of Trust to familiarise themselves with the responsibilities expected from them of holding the post. As necessary the Trust will seek guidance from qualified professionals and OSCR to enable them to fulfil their responsibilities. Many of the Trustees are also trained advisers with the organisation and are therefore aware of the day to day work of the organisation and the responsibilities of the staff.

Structure, Governance and Management

Governing Document

Alternatives (Dundee Crisis Pregnancy Trust) was constituted under a Declaration of Trust on 28 March 1994.

Charitable purposes

The purposes of the Trust are (1) to relieve the anxiety and distress of women who are experiencing or have experienced crisis pregnancies and their families by enabling the provision of counsel, education and emotional and practical support and (2) to advance the education of the general public in matters relating to crisis pregnancies and to do all things as will properly attain the above purposes.

Alternatives (Dundee Crisis Pregnancy Trust)

Trustees' Annual Report for the year ended 31 March 2018

In furtherance thereof, but not otherwise, the Trust shall seek (a) to provide for an appropriate environment in which to counsel clients and the means for clients to make contact and for the cost of training of suitable counsellors; (b) to provide educational material on matters such as pregnancy, baby care and contraception and related health matters; (c) to provide for free pregnancy testing for clients; (d) where appropriate to alleviate the distress of clients by meeting their practical needs during and after pregnancy; (e) to complement the work of health care professionals and other voluntary bodies and to seek to co-operate with them, all with the intent that clients will be able to make informed choices, be better able to cope with the crisis pregnancy, and be less likely to experience a subsequent crisis pregnancy.

Alternatives (Dundee Crisis Pregnancy Trust)


REPORT ON ACCOUNTS FOR YEAR ENDED 31 MARCH 2018

Responsibilities of the Management Board

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Dundee Crisis Pregnancy Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee's Certificate

We certify that the books, vouchers and information produced to Mrs Shaheda Ali, Chartered Certified Accountant, from which the attached accounts have been prepared, contain a full and correct records of the Trust's business transactions to the best of our knowledge.


.....

Nicola Reed

16 May 2018


.....

John Waine

16 May 2018

Independent Examiner's Report to the Trustees of Alternatives (Dundee Crisis Pregnancy Trust)

I report on the accounts of the charity for the year ended 31 March 2018 as set out on pages 17 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section (44)(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Shaheda Ali FCCA
Chartered Certified Accountants
S.A. Accountants
181a Strathmartine Road
Dundee
DD3 8BL

DATE: 16 May 2018

Alternatives (Dundee Crisis Pregnancy Trust)

Statement of Financial Activities

for the year ended 31 March 2018

	Notes	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
		£	£	£	£
Incoming Resources:-					
Incoming Resources Generated Funds					
Voluntary Income		15,177	-	15,177	15,743
Activities for Generating Funds		55	-	55	86
Bank Interest Received		-	-	-	-
Incoming Resources from Charitable Activities					
Grant Income		12,049	12,020	24,069	33,230
Total Incoming Resources		<u>27,281</u>	<u>12,020</u>	<u>39,301</u>	<u>49,059</u>
Resources Expended:-					
Costs of generating funds					
	4	1,092	-	1,092	707
Charitable activities					
	5	30,756	11,490	42,246	45,483
Governance costs:					
Independent Examiner's fees	6	360	-	360	300
Total Resources Expended		<u>32,208</u>	<u>11,490</u>	<u>43,698</u>	<u>46,490</u>
Net Incoming Resources		(4,927)	530	(4,397)	2,569
Transfer between Funds		-	-	-	-
		<u>(4,927)</u>	<u>530</u>	<u>(4,397)</u>	<u>2,569</u>
Total Funds brought forward at 1 April 2017		14,460	8,059	22,519	19,950
Total Funds carried forward at 31 March 2018		<u>9,533</u>	<u>8,589</u>	<u>18,122</u>	<u>22,519</u>
Represented by:					
Fixed assets				1,268	1,194
Current assets				19,567	23,770
Current liabilities				<u>(2,713)</u>	<u>(2,445)</u>
				<u>18,122</u>	<u>22,519</u>

The statement of financial activities includes all gains and losses in the year.

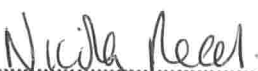
All incoming resources expended derive from continuing activities.

Alternatives (Dundee Crisis Pregnancy Trust)

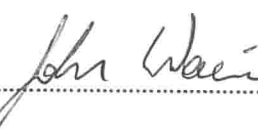
Balance Sheet as at 31 March 2018

	Notes	Unrestricted Funds	Restricted Funds £	2018 TOTAL £	2017 TOTAL £
Fixed assets					
Furniture	2	373	-	373	-
Computer Equipment	2	106	789	895	1,194
		479	789	1,268	1,194
Current assets					
Debtors	3	1,750	-	1,750	1,671
Cash at Bank Current Account		9,999	7,800	17,799	22,081
Cash in Hand		18	-	18	18
		11,767	7,800	19,567	23,770
LIABILITIES					
Creditors: amounts falling due within one year					
Accruals		(2,713)	-	(2,713)	(2,445)
Net current assets		9,054	7,800	16,854	21,325
		9,533	8,589	18,122	22,519
Represented by:					
Funds brought forward		14,460	8,059	22,519	19,950
Movement during year		(4,927)	530	(4,397)	2,569
Total funds		9,533	8,589	18,122	22,519

Approved by the Trustees:



Nicola Reed



John Waine

16 May 2018

Alternatives (Dundee Crisis Pregnancy Trust)

Notes to the Financial Statements for the year ended 31 March 2018

- 1 **Accounting Policies**
- 1.1 **Accounting convention**
The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) - "Accounting and Reporting by Charities", (SORP 2005) and comply with the Charities Accounts (Scotland) Regulations 2006.
- 1.2 **Incoming Resources**
Income from donations, grants and interest is included in incoming resources when receivable.
- 1.3 **Costs of Generating Funds**
These include the salaries, direct expenditure and overhead costs of the staff in offices in the UK.
- 1.4 **Charitable Activities**
Charitable Activities includes all costs relating to activities where the primary area is part of the objects of the charity.
- 1.5 **Fixed Assets and Depreciation**
Fixed Assets are included at cost and depreciation is provided to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:
- | | |
|-----------------------|-----------------------------------|
| Tenant's improvements | 10% straight line depreciation |
| Furniture & fittings | 25% reducing balance depreciation |
| Computers | 25% reducing balance depreciation |
- 1.6 **Taxation**
No provision has been made for taxation in the financial statements due to the charitable status.
- 1.7 **Cash flow statement**
The charity is entitled to the exemptions available in the Charities Accounts (Scotland) Regulations 2006 and is therefore not required to prepare a cash flow statement.
- 1.8 **Funds**
All funds are unrestricted unless conditions are imposed by donors of any grants in which case the income is reflected in restricted funds along with the related resources expended.

Alternatives (Dundee Crisis Pregnancy Trust)

Notes to the Financial Statements for the year ended 31 March 2018

2 Fixed Assets

	Furniture & Fittings		Total
	£	£	£
Cost			
Brought forward	4,343	5,041	9,384
Additions	497	-	497
Carried forward	<u>4,840</u>	<u>5,041</u>	<u>9,881</u>
Depreciation			
Brought forward	4,343	3,847	8,190
Depreciation for year	124	299	423
Carried forward	<u>4,467</u>	<u>4,146</u>	<u>8,613</u>
Net Book Value at 31 March 2018	<u>373</u>	<u>895</u>	<u>1,268</u>
Net Book Value at 31 March 2017	<u>0</u>	<u>1,194</u>	<u>1,194</u>

3 Debtors

	2018	2017
	£	£
Gift Aid reclaim	<u>1,750</u>	<u>1,671</u>

4 Costs of generating funds

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Postage and stationery	61	-	61	26
Advertising	1,021	-	1,021	623
CARE Centre networks	-	-	0	0
Volunteer expenses	10	-	10	58
	<u>1,092</u>	<u>-</u>	<u>1,092</u>	<u>707</u>

Alternatives (Dundee Crisis Pregnancy Trust)

Notes to the Financial Statements for the year ended 31 March 2018

5 Resources expended on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Salaries	18,108	4,716	22,824	17,685
Rent	8,504	-	8,504	8,475
Telephone	152	-	152	227
Travel costs		-	0	19
Insurances	526	-	526	505
Payroll Preparation Costs	240	-	240	340
Office Maintenance	931	-	931	684
Baby Equipment, test kits & other aids	32	-	32	347
Youth work	965		965	4,601
Education & training	972	6,511	7,483	11,823
Training Resources	-	-	-	107
Subscriptions	106	-	106	85
Bank charges	60	-	60	-
Depreciation	160	263	423	585
	<u>30,756</u>	<u>11,490</u>	<u>42,246</u>	<u>45,483</u>

6 Support Costs

The independent examiner's fees of £360 (2017 = £300) are regarded as support costs.

7 Analysis of employee expenses

	2018 £	2017 £
Salaries	22,824	17,685
Total	<u>22,824</u>	<u>17,685</u>

None of the trustees received any remuneration during this or the previous financial year.

There are three staff members all working part time hours.

Staff member, Mrs Elizabeth Waine is the wife of director Mr John Waine and Rachel McDonald is the wife of Mr Graeme Macdonald.

No employees received emoluments of over £60,000 during the year (2017 none).