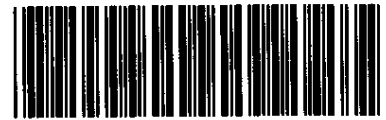


MEN IN RECOVERY

Trustees' Report and Financial Statements

31 March 2019

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MEN IN RECOVERY

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MEN IN RECOVERY

TRUSTEES' ANNUAL REPORT

Company registration number: SC490882

Charity registration number: SC045239

TRUSTEES

B J McMullen

Medical practitioner

R Knights

Retired project manager (resigned on 11 July 2018)

P Atkinson

Engineer

SECRETARY

S Linturn

REGISTERED OFFICE

Well Cottage,
Kinloss
Forres,
United Kingdom,
IV36 2UE

ACCOUNTANT

Fasil Bogale ACMA,CGMA
C.F. Accountancy
10 Easter Road
Kinloss
Forres
Morayshire
IV36 3XZ

MEN IN RECOVERY

TRUSTEES' ANNUAL REPORT

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Reference and administrative details are shown in the schedule of reference and administrative details on page 1 of the financial statements.

The trustees

The trustees who served the charity during the period were as follows:

B J McMullen
R Knights
P Atkinson

Structure, governance and management

Governing Document

Men In Recovery is a Company Limited by Guarantee. It is governed by its Memorandum and Articles of Association dated 1 August 2014 (REVISED ON 24 JUNE.2016).

Objectives and activities

Men In Recovery objectives and aims:

- 1) Improve the quality of life for men who have been sexually abused as they journey on their road to recovery and beyond.
- 2) Improve the mental health, well being and quality of life of the men affected and those close to them and society as large.
- 3) Provide them with the opportunity for healing to take place and for the men to move on and lead happier and more fulfilled lives.

In advancing these objectives, the charitable company has the power to:

- 1) Run workshops
- 2) Raise awareness about male sexual abuse, social impact on society, financial impact on society, cost to individual men and their families, championing the cause.
- 3) Be a resources for me to move into the recovery phase from sexual abuse.
- 4) Educate men and society.
- 5) Maintain an informative website

MEN IN RECOVERY

TRUSTEES' ANNUAL REPORT

Financial review

The statement of financial activities shows a deficit of £1,222 (2018 £8,338 deficit). The charity's reserves were in surplus of £148 (2018 £1370 surplus) at the year end.

Responsibilities of the trustees

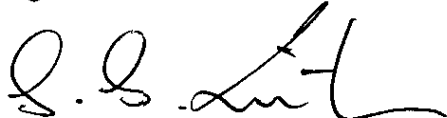
The trustees (who are also the directors of Men Recovery) for the purposes of company law are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



S Linturn
Company Secretary
20th December 2019

MEN IN RECOVERY

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF MEN IN RECOVERY

I report on the accounts of the charity for the period ended 31 March 2019 which are set out on pages 6 to 10.

Respective responsibilities of directors and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee 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 Accountants 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 independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 you as 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 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 Regulation 8 of the 2006 Accounts Regulations have not been met.



20.12.2019
Fasil Bogale
Chartered Accountant

MEN RECOVERY
BALANCE SHEET AS AT 31ST MARCH 2019

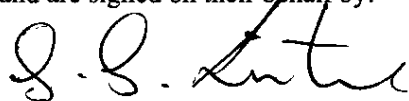
	Note	31 March 2019 £	31 March 2018 £
FIXED ASSETS			
Tangible fixed assets		-	-
		-	-
CURRENT ASSETS			
Debtors: amounts falling due within one year		255	264
Cash at bank and in hand		93	1,731
		348	1,995
Creditors: amounts falling due within one year	6	(200)	(625)
NET CURRENT ASSETS/(LIABILITIES)		(200)	1,370
TOTAL ASSETS LESS CURRENT LIABILITIES		148	1,370
LONG TERM LIABILITIES		-	-
NET ASSETS		148	1,370
FUNDS			
Unrestricted funds	7	148	1,370
Restricted funds		-	-
TOTAL FUNDS		148	1,370

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.
- iii) These accounts have been prepared in accordance with the provision applicable to companies subject to small companies regime.

These financial statements were approved by the members of the committee on the 20th of December 2019 and are signed on their behalf by:



S Linturn - Company Secretary

Company Registration No SC490882 and Charity No SC045239

MEN IN RECOVERY

NOTES TO THE FINANCIAL STATEMENTS

The notes on pages 8 to 11 form an integral part of these financial statements.

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements, except as noted below.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Fund Accounting

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
Voluntary income is recorded on a cash received basis.
Investment income is included when receivable.
Incoming resources from charitable activities are accounted for when earned.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.
A cost of generating funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating a particular activity are allocated directly, others are apportioned on an appropriate basis.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% on cost
Fixtures & fittings - 15% reducing balance
Motor vehicles - 25% reducing balance

MEN IN RECOVERY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

2. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Voluntary income	2,828	2,828	6,689
Workshop income	-	-	1,559
Interest	-	-	6
Donation	1,387	1,387	-
	<u>4,215</u>	<u>4,215</u>	<u>8,254</u>

3. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Accountancy fees	200	200	610
	<u>200</u>	<u>200</u>	<u>610</u>

4. TRUSTEE' REMUNERATION AND BENEFITS

No salaries or wages have been paid to the members of the committee during the year.

5. DEBTORS: amounts falling due within one year

	28 Feb 2019 £	29 Feb 2018 £
Other debtors	255	264
	<u>255</u>	<u>264</u>

MEN IN RECOVERY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

6. CREDITORS: amounts falling due within one year

	28 Feb 2019	29 Feb 2018
	£	£
Accruals	200	625
	<u>200</u>	<u>625</u>

7. INCOME FUNDS:

	Balance at 1 April 2018	Incoming resources	Outgoing resources	Balance at 31 March 2019
	£	£	£	£
General Funds				
Unrestricted Fund	1,370	4,215	(5,437)	148
Restricted Funds	-	-	-	-
Transfers in/out General funds	-	-	-	-
Total Funds	<u>1,370</u>	<u>4,215</u>	<u>(5,437)</u>	<u>148</u>

8. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. In the event of it being wound up, the maximum liability of each member is £1.

MEN IN RECOVERY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

INCOMING RESOURCES

	2019	2018
	£	£
Voluntary income	2,828	6,689
Donation	1387	-
Activities for generating funds – workshop income	-	1,559
Bank interest receivable	-	6
Total incoming resources	4,215	8,254

RESOURCES EXPENDED
CHARITABLE ACTIVITIES

Workshop venue costs	-	4,300
Workshop leader costs	2006	3,779
Administration	2,124	-
Insurance	505	512
Advertising & marketing	161	4,077
Sundries	429	3,313
Bank charges	12	17
Total	5,237	15,998

GOVERNANCE COSTS

Accounting	200	594
	-	-
	200	594

TOTAL RESOURCES EXPENDED	5,437	16,592
NET (EXPENDITURE)/INCOME	(1,222)	(8,338)