

Charity Registration No. 1091919

Company Registration No. 04339368 (England and Wales)

OUCH (UK)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

OUCH (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Allen D Chapman S Bruce P Goadsby E Kelly A Turner V Hobbs J Clark S McDowell L Duddy	(Appointed 20 December 2020)
Secretary	D Chapman	
Charity number	1091919	
Company number	04339368	
Registered office	Pyramid House 954 High Road Finchley London N12 9RT	
Independent examiner	Errington Langer Pinner Pyramid House 954 High Road Finchley London N12 9RT	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2021

The trustees present their annual report and financial statements for the year ended 31 May 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity aims to benefit the public by its objects and activities namely by relieving the distress of people suffering from cluster headaches particularly, but not exclusively, by providing support and information for sufferers and their families. This involves the following:

- a) liaising with the medical profession to improve diagnosis and treatment;
- b) conducting and supporting research into cluster headaches and disseminating the results of such research for the public.

The trustees have paid due regard to guidance issued by The Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In summary, total incoming resources for the year amounted to £28,478 (2020 - £45,159) and total resources expended amounted to £22,264 (2020 - £23,970) resulting in a net surplus of £6,214 (2020 - £21,189).

At 31 May 2021 the general unrestricted fund stood at £46,686 (2020 - £40,472) and the designated fund stood at £8,000 (2020 - £8,000).

Financial review

Historically, the trustees established a policy that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considered that a reserve at this level would ensure that, in the event of a significant fall in income, the charity will be able to continue current activities while consideration is given to ways in which additional funds may be raised. However, a more flexible approach is now being exercised to reflect the current levels and activities of the charity.

The trustees have considered the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate those risks.

Structure, governance and management

The organisation is a charitable company limited by guarantee and has no share capital. Members liability in the event of winding up is limited to £1 per member. It was incorporated on 13 December 2001 and registered as a charity on 8 May 2002. The company is permitted to omit the word "Limited".

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2021*

The trustees , who are also the directors for the purpose of company law, and who served during the year were:

C Allen

D Chapman

S Bruce

P Goadsby

E Kelly

A Turner

J Doyle

(Resigned 1 June 2021)

V Hobbs

J Clark

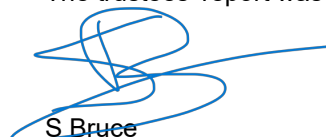
S McDowell

L Duddy

(Appointed 20 December 2020)

None of the trustees have any beneficial interest in the company.

The trustees' report was approved by the Board of Trustees.



S Bruce

Trustee

10 February 2022

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUCH (UK)

I report to the trustees on my examination of the financial statements of Ouch (UK) (the charity) for the year ended 31 May 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

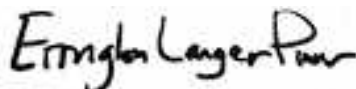
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Errington Langer Pinner

Pyramid House
954 High Road
Finchley
London
N12 9RT

Dated: 10 February 2022

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and subscriptions		28,478	-	28,478	45,159	-	45,159
<u>Expenditure on:</u>							
Charitable activities	3	22,264	-	22,264	23,970	-	23,970
Net income for the year/ Net movement in funds		6,214	-	6,214	21,189	-	21,189
Fund balances at 1 June 2020		40,472	8,000	48,472	19,283	8,000	27,283
Fund balances at 31 May 2021		46,686	8,000	54,686	40,472	8,000	48,472

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		514		770
Current assets					
Stocks	8	300		300	
Cash at bank and in hand		57,843		51,374	
		<u>58,143</u>		<u>51,674</u>	
Creditors: amounts falling due within one year	9	<u>(3,971)</u>		<u>(3,972)</u>	
Net current assets			54,172		47,702
Total assets less current liabilities			<u>54,686</u>		<u>48,472</u>
Income funds					
Unrestricted funds - designated			8,000		8,000
Unrestricted funds - general			46,686		40,472
			<u>54,686</u>		<u>48,472</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10 February 2022


S Bruce
Trustee

Company Registration No. 04339368

OUCH (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

Charity information

Ouch (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Pyramid House, 954 High Road, Finchley, London, N12 9RT.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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 are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	33.3% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2021 £	2020 £
Depreciation and impairment	256	384
Donations paid	12,000	1,000
National conferences and trustee meeting expenses	-	12,353
Promotion and booklets	40	150
Printing, postage and stationery	1,967	1,176
Helpline telephone	1,070	1,068
Insurance	617	617
Website costs	3,875	3,165
Accountancy fees	1,693	3,462
Sundry expenses	267	222
Bank charges	479	373
	<hr/>	<hr/>
	22,264	23,970
	<hr/>	<hr/>
	22,264	23,970
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4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

6 Taxation

The company is exempt from Corporation Tax on its charitable activities.

7 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 June 2020	18,587
At 31 May 2021	18,587
Depreciation and impairment	
At 1 June 2020	17,817
Depreciation charged in the year	256
At 31 May 2021	18,073
Carrying amount	
At 31 May 2021	514
At 31 May 2020	770

8 Stocks

	2021 £	2020 £
Finished goods and goods for resale	300	300

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,971	3,972

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 May 2021 are represented by:						
Tangible assets	514	-	514	770	-	770
Current assets/ (liabilities)	54,172	-	54,172	39,702	8,000	47,702
	<u>54,686</u>	<u>-</u>	<u>54,686</u>	<u>40,472</u>	<u>8,000</u>	<u>48,472</u>

Purpose of designated funds

Development costs

The trustees have designated funds for the future research and development of the charity.

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).