

**MACS (MICROPHTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

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TRUSTEES

Robbie Crow (appointed Chair 15/11/15)
Gary Murphy (Treasurer)
Jenny Lupton (Secretary)
Aaron Eaton (appointed 11/07/15)
Gill Bramley (appointed 11/07/15)
Jonathan Attenborough (appointed 11/07/15)

BANKERS

CAF Bank Limited,
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Suzanne Hiley (stepped down 29/09/15)
Barry Stickings (Chairman) (stepped down 13/11/15)
Kerry Wykes (appointed 11/07/15) (stepped down 19/02/16)
Tina McKinstry (stepped down 05/09/16)
Fay Skevington (stepped down 01/10/16)

PRINCIPAL ADDRESS

Suite 472, Kemp House,
152 City Road
London
EC1V 2NX

INDEPENDENT EXAMINER

Bhavesh Kotecha, ACA
Chartered Accountant
4 Charwood Close
Shenley
Hertfordshire
WD7 9LH

CHARITY REGISTRATION NUMBER

Charity Commission	1161897
Charity Commission – Old MACS Charity	1040074

**MACS (MICROPTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

The trustees present this extended report, together with the independently examined accounts for the period ending 30th June 2015.

AIMS, OBJECTS AND HISTORY

MACS began life in 1993 as a support network for parents whose children were born with Microphthalmia, Anophthalmia and/or Coloboma. These are rare conditions affecting approximately 10 in 100,000 births in the UK, and so parents of these children had little scope for information or support. MACS' initial aim was to alleviate this isolation by developing a means for families to get in touch with each other.

On 10th August 1994, MACS became a registered charity (Charity Number 1040074) and has since grown from strength to strength, building its membership base to nearly 1,500 people across the UK, and developing a range of effective support services and activities which assist them.

In 2014 the members approved the proposal to convert to a Charitable Incorporated Organisation (CIO). On 29th May 2015, MACS became a registered CIO (Charity Number 1161897) and all the assets of the old charity were transferred to the new charity on 30th June 2015. Converting to a CIO has enabled MACS to become a legal entity in its own right and provides greater protection for the Trustees and Members. Although our charity number may have changed our aims remain consistent and we continue to support our members.

MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small underdeveloped eyes), Anophthalmia (no eyes) or Coloboma (cleft of the eye).

MACS enables people affected by these rare conditions to connect with each other and provides access to emotional and practical support, grants, and regional activities.

Our objectives are described as:

- 1) The relief of persons suffering from Microphthalmia, Anophthalmia and/or Coloboma conditions and to support those persons and their families; and
- 2) The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions

The trustees are aware of the guidance issued by the Charity Commission with regard to public benefit and believe this requirement is met through the help and support provided, directly and indirectly, to children and their families, without discrimination of any form.

**MACS (MICROPTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
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Chair's Report 1st July - 31st December 2015

I would like to welcome you to our first Report under our new charity name and registration number covering a six month period from July 2015 – December 2015. Please note that these accounts are only half of our finances for the year 2015, and do not represent our full income or expenditure for our financial year which runs January to December.

To clarify, in May 2015 we changed our constitution from that of a registered charity to a charitable incorporated organisation.

To see our previous accounts that include the first six months of 2015 please look under our previous charity number of 1040074. These older accounts cover an 18 month period from January 2014 through to June 2015 as this was recommended by our auditor to allow us to transition successfully to our new legal entity.

Despite these formal changes, MACS is still very much an organisation led by its members offering support to those who experience Microphthalmia (small eyes) Anophthalmia (no eyes) or Coloboma (a cleft in the eye).

In addition to these being our first accounts under our new name, this is also my first Chair's report. I would like to express sincere thanks to our outgoing Chair, Barry Stickings who stepped down from his role in November 2015. Barry has been a key driver for our charity for many years, and I would personally like to thank him for his immense contribution. I am delighted that Barry has not left us entirely and has now taken on a Patron role; we are grateful to him and his family for their ongoing support and interest in all that we do.

I took on the role of Chair as an interim measure in November 2015, and was formally elected by our members at our AGM in May 2016. As someone with microphthalmia I understand the challenges faced by those we support, and hope that with my leadership I can provide inspiration for the MACS children and families we are supporting today.

Over the last six months, key highlights for me have been:

- The expansion in the numbers of families we are supporting, now at over 550.
- Our sailing and adventure activities giving confidence to our MACS children and teenagers.
- Our continued relationships with partners such as Blind Children UK which enable our members to access an increased range of support.

I would also like to extend my thanks to the small army of MACS volunteers. Without their help we would be able to provide the support so many MACS families rely on.

Finally, to me, MACS remains a family, one that as a 24 year old, I have grown up with. We have ambitious plans for the future and a strong belief in accountability to, and involvement of our members which undoubtedly gives MACS the strength we need to flourish in the years ahead.

With my best wishes



Robbie Crow
Chairman MACS
24 March 2016

**MACS (MICROPTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

ACHIEVEMENTS AND PERFORMANCE

For the Achievements and Performance during the year please refer to the Chairman's Report on page 3.

FINANCIAL REVIEW AND RESERVES POLICY

As explained elsewhere in these accounts (see page 2 &3) the activities, assets and liabilities of the old MACS (Charity number 1040074) were transferred to the new charitable incorporated organisation MACS (Charity number 1161897) on 1 July 2015. So although the charity was registered on 29th May 2015 no activity occurred until the transfer of assets on 1st June 2015. These accounts therefore cover a six month period from 1st June 2015 to 31st December 2015. To assist with comparisons with the old MACS this review therefore looks beyond the six month period and breaks the figures down further to comment on the eighteen month period to 30th June 2015 and then the six months ended 31st December 2015.

Income

	6m period to 31/12/15	6m period to 30/06/15	12m period to 31/12/15	12m period to 31/12/14
	£	£	£	£
Total income	152,605	369,375	521,980	606,472

During the period, income for the initial six months and the final six months of the old MACS saw a 14% drop on the previous 12 month period to 31st December 2014. The income dropped from £606,472 in 2014 to £521,980 in 2015. There main two areas for this drop are in non-running events and Special Events. Ride London did perform as expected and plans have been put in place to ensure that costs for the event in 2016 are drastically reduced to counter the lower expectation in income. Additionally the MACS Ball did not take place in 2015 which reduced the income for Special Events in 2015. There are no plans to revive this event for 2016.

Despite this drop in income MACS retained a strong financial position. With the majority of MACS income coming in the first six months of the year, 2016 is looking similar to 2015 and confirms that the income streams are stable and consistent. We are confident that with continued support and engagement with fundraisers we will generate more opportunities to grow the income further.

The transition to a CIO has highlighted the need to diversify the income streams and this continues to be a priority for the Charity. In 2016 we embarked on a strategic review of all our services and how these services are funded. A Fundraising Strategy will be a key element of this review which will enable MACS to achieve any outcomes of this review. The strategic review will help the organisation form a long term strategy.

Expenditure

	6m period to 31/12/15	6m period to 30/06/15	12m period to 31/12/15	12m period to 31/12/14
	£	£	£	£
Total expenditure	158,164	430,560	588,724	683,072

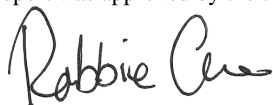
Expenditure in the initial twelve months ended 31 December 2015 decreased to £588,724 from £683,072 in 2014. Due to a poor take up for Ride London MACS charity places in 2014 we were able to roll over a high volume of places to 2015 and so reduce spending on purchasing place costs for 2015. This also had the knock on effect of reduced spending on supporter materials such as cycling vests and advertising.

	6m period to 31/12/15	6m period to 30/06/15	12m period to 31/12/15	12m period to 31/12/14
	£	£	£	£
Total grants	38,525	26,916	65,441	56,156

We are pleased that our program of awarding Grants to MACS families grew with a 17% increase from £56,156 in 2014 to £65,441 in 2015. This vital service enables us to provide vital support for families that struggle to fund the additional cost of specialised equipment and experiences that would not normally be open to them.

The deficit for the six month period was £5,559, reducing unrestricted funds from £173,804 to £168,245. The Trustees feel a value equivalent to three months income is sufficient in reserves to ensure there are enough funds for MACS to be able to fulfil its current and future obligations. This will also enable MACS to respond quickly to unexpected events and not risk reducing services. Unrestricted funds should not fall below £100,000. The current level of funds satisfies this.

This report was approved by the trustees on 24th March 2016 and signed on their behalf by



Robbie Crow (Chairman)
24 March 2016

**MACS (MICROPTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

STRUCTURE, GOVERNANCE AND TRUSTEES

MACS is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 29th May 2015 and amended on 3rd August 2016.

The trustees serving during the period 29th May 2015 to 31 December 2015 are listed on page 1.

At every Annual General Meeting, one half of the Trustees shall retire from office (The longest serving must resign first) but they are permitted to be re-elected or re-appointed by the members.

At any one time, the constitution stipulates there should be a minimum of four Trustees with a maximum of twelve. At least one Trustee acts as Observer, acting as the members' representative on the charity committee. The members are also able to appoint two Trustees that are not a member of MACS, but must not exceed the maximum of twelve Trustees.

All new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing a Quorum of at least five Trustees are present. In case of equality of votes, the Chair of the meeting has a second or casting vote.

RESPONSIBILITIES OF THE TRUSTEES FOR THE ACCOUNTS

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity of the incoming resources and application of resources, including the income and expenditure, 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, 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 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.

Insofar as each of the trustees of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing the audit report) of which the charity's examiner is unaware. Each trustee has taken all of the steps that he/she should have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This Annual Report of the Trustees, prepared under the Charities Act 2011, was approved by the Board of Trustees on 24th March 2016

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MACS (MICROPTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
ANNUAL REPORT AND ACCOUNTS
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Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiners' Statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
 - 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.



Bhavesh Kotecha, ACA
Chartered Accountant
4 Charwood Close
Shenley
Hertfordshire
WD7 9LH

**MACS (MICROPHthalmia, ANOPhtthalmia AND COLOBOMA SUPPORT)
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR 6 MONTHS ENDED 31 DECEMBER 2015**

	6m period to 31/12/15	18m period to 30/06/15
	£	£
Income		
Donations and Legacies	146,411	880,519
Earned from other activities	6,033	94,657
Income from Investments	161	671
Total Income	<u>152,605</u>	<u>975,847</u>
Expenditure on		
Raising funds	30,254	285,604
Charitable activities	127,910	828,028
Total expenditure	<u>158,164</u>	<u>1,113,632</u>
Net (expenditure)/income	(5,559)	(137,785)
Total funds brought forward	173,804	311,589
Total funds carried forward	<u>168,245</u>	<u>173,804</u>

NOTE: The 18 month account period relates to MACS Charity number 10400 transferred all assets to MACS Charity number 1161897 on 30th June 2015.

All income received is unrestricted

Balance sheet as at 31 December 2015

	6m period to 31/12/15	18m period to 30/06/15
	£	£
Fixed assets		
Tangible assets	49,699	53,125
Current assets		
Debtors	34,580	12,620
Cash at bank and in hand	122,318	207,400
Creditors: amounts falling due within one year	38,351	99,341
Net current assets	<u>118,546</u>	<u>120,679</u>
Net assets	<u>168,245</u>	<u>173,804</u>
Financed by:		
Unrestricted funds		
General Fund	8,245	3,804
Mobile Caravan Home Fund	50,000	50,000
Family Weekend Fund	80,000	80,000
Events Fund	30,000	40,000
	<u>168,245</u>	<u>173,804</u>

Approved by the trustees on 24 March 2016 and signed on their behalf by:

Robbie Crow (Chairman)



Mr. G. Murphy (Treasurer)



**MACS (MICROPHTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
NOTES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

NOTES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st DECEMBER 2015

1 - ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP FRS 102 applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. In their estimation, the impact of transitioning is not material to the financial statements and therefore the restatement of comparative items is not required.

(c) Preparation of the accounts on a going concern basis

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial. There are no material uncertainties casting doubt on going concern.

DEPRECIATION

Depreciation is provided at a rate calculated to write off the excess of cost over estimated residual value evenly over the estimated useful economic lives of each class of asset, subject to annual review.

The rates are currently as follows:

Mobile caravan homes	Over the term of the site lease (currently between 6.67% - 15% on cost)
Equipment	20% - 33% on cost

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

- Running events - income is included when receivable by the charity, the point at which it becomes certain. Due to the nature of the London Marathon fundraising it can take several months for all related income to be collected.

- Donations - these are generally included when received by the charity, since it is virtually impossible to be certain of the income before this point. Gift aid recoverable on donations received is included once this can be quantified with reasonable certainty.

- Legacies - these are included once the charity's legal right to the legacy has become clear and once the legacy can be quantified with reasonable accuracy.

- Grants from charitable foundations - these are recognised as income when receivable unless specific conditions need to be met, and which suggest the grant should be deferred.

**MACS (MICROPHthalmia, ANOPhtALMIA AND COLOBOMA SUPPORT)
NOTES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015**

EXPENDED RESOURCES

Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Expended resources are, as far as is possible, included in the period to which they relate.

All expenditure is accounted for on an accruals basis and the majority is directly attributable to specific activities. Other indirect costs are apportioned to activities in accordance with staff activity and an assessment of where the resources have been applied.

All expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities in accordance with staff activity or an assessment of where the resources have been applied.

GOVERNANCE AND SUPPORT COSTS

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

FUNDS

The Funds held by the charity are:-

Unrestricted funds

These are funds which can be used in accordance with the charitable objects, at the discretion of the trustees.

Designated funds

These are restricted funds earmarked by the trustees for particular purpose.

GOING CONCERN

The Charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserve policy. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. Our cash deposits could easily be drawn down should working capital be required. We believe that there are no material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

MACS (MICROPHthalmia, ANOPHthalmia AND COLOBOMA SUPPORT)
NOTES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015

2 – INCOMING RESOURCES

	6m period to 31/12/15	18 period to 30/06/15
	£	£
Donations and legacies		
Running events	65,147	575,716
Non Running events	50,452	110,124
Donations	19,430	98,863
Trust Income	11,382	95,816
	<u>146,411</u>	<u>880,519</u>
Earned from other activities		
Special events and trading	2,513	35,998
Family Weekend Income	136	40,348
Caravan Income	2,358	15,550
Regional Activities	1,026	2,761
	<u>6,033</u>	<u>94,657</u>
Income from Investments	<u>161</u>	<u>671</u>
Total income	<u>152,605</u>	<u>975,847</u>

All income is unrestricted

3 - TRUSTEES' REMUNERATION

The trustees did not receive or waive any remuneration during the period ended 31st December 2015.

Expenses totalling £1,160 were reimbursed to six trustees during the 6 month period to 31st December 2015. The majority of these related to the reimbursement of travel, subsistence and stationery costs.

4 - TANGIBLE FIXED ASSETS

	Mobile Caravan	Equipment	Total
Cost	£	£	£
At 1st July 2015	<u>101,689</u>	<u>5,210</u>	<u>106,899</u>
Depreciation			
At 1st July 2015	50,127	3,647	53,774
Charge for the year	2,905	521	3,429
	<u>53,032</u>	<u>4,168</u>	<u>57,253</u>
Net Book Value at 31st December 2015	<u><u>48,657</u></u>	<u><u>1,042</u></u>	<u><u>49,699</u></u>
<i>Net Book Value at 30th June 2014</i>	<u><u>51,561</u></u>	<u><u>1,564</u></u>	<u><u>53,125</u></u>

5 - GRANTS PAYABLE

Grants payable include grants/donations made direct to individual MACS families to improve the quality of their lives. Other charitable grants and donations includes money donated towards for medical research into MACS conditions.

	Grants to Institutions	Grants to individuals	Support Costs	Total
	£	£	£	£
Grants to MACS Families	-	18,642	-	18,642
Genetic Analysis Project	19,883	-	-	19,883
- Oxford Brookes University				
Total Grants Payable	<u><u>19,883</u></u>	<u><u>18,642</u></u>	<u><u>-</u></u>	<u><u>38,525</u></u>

MACS (MICROPHTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
NOTES FORMING PART OF THE ACCOUNTS
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6 - ALLOCATION OF COSTS

	Expenditure of charitable activities							6m period to 31/12/15	18 period to 30/06/15
	Expenditure on raising funds	Family weekend & events	Caravan expenses	Grants to MACS families	Support for families	Awareness of MACS			
	£	£	£	£	£	£	£	£	
Family Weekend	-	2,948	-	-	-	-	2,948	157,011	
Cost of running events (see below)	15,923	-	-	-	7,961	7,961	31,845	319,214	
Directly attributable caravan expenses	-	-	20,251	-	-	-	20,251	36,486	
Grants made to MACS families	-	-	-	38,525	-	-	38,525	83,072	
General support	-	-	-	-	11,391	-	11,391	21,830	
General fundraising	7,225	-	-	-	-	-	7,225	2,092	
General administrative expenses	-	-	345	-	-	-	345	18,671	
Staff costs	-	-	-	-	8,180	-	8,180	71,517	
Travel	-	88	-	-	427	-	515	4,015	
Professional fees	-	-	-	-	-	-	0	15,626	
Stationery	-	-	-	-	-	-	0	165	
Design and printing	-	-	-	-	992	-	992	11,016	
Accommodation	-	-	-	-	223	-	223	4,696	
Telephone and Postage	-	-	54	-	710	-	764	2,509	
Subsistence	-	-	-	-	224	-	224	1,091	
Computer costs	-	-	50	-	-	-	50	283	
Sundry expenses	-	-	-	-	-	-	0	24,063	
Cost of special events	7,106	-	-	-	-	-	7,106	62,671	
other events	-	27,582	-	-	-	-	27,582	277,604	
	30,254	30,618	20,700	38,525	30,107	7,961	158,164	1,113,632	
	30,254								
Cost of running events	£								
Directly attributable running event costs	13,656								
Income processing fees	3,658								
Staff costs	12,865								
General administrative expenses	470								
Postage and printing	636								
Travel and subsistence	394								
Miscellaneous	165								
	31,845								

MACS (MICROPHTHALMIA, ANOPHTHALMIA AND COLOBOMA SUPPORT)
NOTES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST DECEMBER 2015

7 - STAFF NUMBERS AND COST

	6m period to 31/12/15	18 period to 30/06/15
	£	
Wages and Salaries	29,000	118,304
Employer NIC	2,883	9,583
Pension costs	825	3,504
	32,708	131,391

The charity had two members of staff during the period. These staff were working on a combination of charitable activities and administrative matters. During the 18 month period to 30th June 2015 the charity had three members of staff during the period until April 2015, and two for the final three months to June.

8 - DEBTORS

	2015	As at 30/06/2015
	£	£
Prepayments	34,580	12,620

9 - CREDITORS : Amounts falling due within one year

	2015	As at 30/06/2015
	£	£
Accounts payable	36,782	94,733
Accruals	1,569	3,043
Other creditors	-	1,565
	38,351	99,341

10 - STATEMENT OF UNRESTRICTED FUNDS

	Family Weekend Fund	Mobile Caravan Fund	Events Fund	General Fund	Total
	£	£	£	£	£
At 1st July 2015	80,000	50,000	40,000	3,804	173,804
Deficit for the period	-	-	-	(5,559)	(5,559)
Transfer between funds	-	-	(10,000)	10,000	-
At 31st December 2015	80,000	50,000	30,000	8,245	168,245

The "Family weekend" fund is a designated fund to cover the costs of organising the annual family weekend and Annual General Meeting event in case of depleted incoming resources in future years.

The "Mobile caravan" fund is a designated fund to cover the cost of replacing and maintaining the mobile caravan homes held by the society.

The "Events fund" is a designated fund to cover the costs of organising certain other annual events, including sailing and other regional events, in case of depleted incoming resources in future years. During 2015 it was decided to only hold one Sailing trip going forward so the fund was reduced by £10,000 and transferred to the General Fund.