

REGISTERED COMPANY NUMBER: SC299137 (Scotland)  
REGISTERED CHARITY NUMBER: SC037305

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2009  
for  
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Callan Accountancy Limited  
69 Buchanan Street  
Glasgow  
Lanarkshire  
G1 3HL

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for the Year Ended 31 March 2009

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Report of the Trustees  
for the Year Ended 31 March 2009

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC299137 (Scotland)

**Registered Charity number**  
SC037305

**Registered office**  
Corunna House,  
37 Argyle Court,  
Glasgow  
Lanarkshire  
G3 8ND

**Trustees**

R Hubbert	Director
R Carmichael	Graphic Designer
B R McGurk	Director
J C Williamson	University Lecturer

**Company Secretary**  
Mrs M Hubbert

**Accountants**  
Callan Accountancy Limited  
69 Buchanan Street  
Glasgow  
Lanarkshire  
G1 3HL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**ON BEHALF OF THE BOARD:**



R Hubbert - Trustee

06 September 2009

Report of the Accountants to the Trustees of  
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As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2009 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

*Callan Accountancy Ltd*

Callan Accountancy Limited  
69 Buchanan Street  
Glasgow  
Lanarkshire  
G1 3HL

06 September 2009

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Statement of Financial Activities  
for the Year Ended 31 March 2009

		Year Ended 31.3.09 Unrestricted funds £	Year Ended 31.3.08 Unrestricted funds £
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income		4,827	14,376
Investment income	2	<u>71</u>	<u>181</u>
<b>Total incoming resources</b>		<b>4,898</b>	<b>14,557</b>
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	3	4,044	3,055
Fundraising trading: cost of goods sold and other costs		1,964	2,861
Governance costs		<u>475</u>	<u>735</u>
<b>Total resources expended</b>		<b>6,483</b>	<b>6,651</b>
 <b>NET (OUTGOING)/INCOMING RESOURCES</b>		<b>(1,585)</b>	<b>7,906</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>15,503</b>	<b>7,597</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>13,918</u></b>	<b><u>15,503</u></b>

The notes form part of these financial statements

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Balance Sheet  
At 31 March 2009

		31.3.09 Unrestricted funds £	31.3.08 Unrestricted funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	6	2,041	2,520
<b>CURRENT ASSETS</b>			
Cash at bank		12,347	13,335
<b>CREDITORS</b>			
Amounts falling due within one year	7	(470)	(352)
<b>NET CURRENT ASSETS</b>		<u>11,877</u>	<u>12,983</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,918</u>	<u>15,503</u>
<b>NET ASSETS</b>		<u>13,918</u>	<u>15,503</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>13,918</u>	<u>15,503</u>
<b>TOTAL FUNDS</b>		<u>13,918</u>	<u>15,503</u>

The notes form part of these financial statements

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Balance Sheet - continued

At 31 March 2009

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2008).

The financial statements were approved by the Board of Trustees on 06 September 2009 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R Hubbert', written over a horizontal line.

R Hubbert -Trustee

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### Notes to the Financial Statements for the Year Ended 31 March 2009

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2008), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

#### 2. INVESTMENT INCOME

	Year Ended 31.3.09	Year Ended 31.3.08
	£	£
Deposit account interest	<u>71</u>	<u>181</u>

#### 3. COSTS OF GENERATING VOLUNTARY INCOME

	Year Ended 31.3.09	Year Ended 31.3.08
	£	£
Support costs	<u>4,044</u>	<u>3,055</u>



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### Notes to the Financial Statements - continued for the Year Ended 31 March 2009

#### 4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended 31.3.09 £	Year Ended 31.3.08 £
Depreciation - owned assets	679	840
Other operating leases	<u>2,190</u>	<u>1,500</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

##### **Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the year ended 31 March 2008.

#### 6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2008	3,360
Additions	<u>200</u>
At 31 March 2009	<u>3,560</u>
 <b>DEPRECIATION</b>	
At 1 April 2008	840
Charge for Year	<u>679</u>
At 31 March 2009	<u>1,519</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2009	<u>2,041</u>
At 31 March 2008	<u>2,520</u>

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.09 £	31.3.08 £
Trade creditors	-	(1)
Other creditors	<u>470</u>	<u>353</u>
	<u>470</u>	<u>352</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009

**8. MOVEMENT IN FUNDS**

	At 1.4.08 £	Net movement in funds £	At 31.3.09 £
<b>Unrestricted funds</b>			
General fund	15,503	(1,585)	13,918
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>15,503</u>	<u>(1,585)</u>	<u>13,918</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,898	(6,483)	(1,585)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>4,898</u>	<u>(6,483)</u>	<u>(1,585)</u>

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Detailed Statement of Financial Activities  
for the Year Ended 31 March 2009

	Year Ended 31.3.08 £	Year Ended 31.3.07 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	-	1
Donations	<u>4,827</u>	<u>14,375</u>
	4,827	14,376
<b>Investment income</b>		
Deposit account interest	<u>71</u>	<u>181</u>
<b>Total incoming resources</b>	4,898	14,557
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Web hosting and domains	1,964	2,861
<b>Governance costs</b>		
Accountancy	475	735
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	2,190	1,500
Telephone	-	15
Postage and stationery	316	-
Sundries	678	216
Training	181	484
Computer equipment	<u>679</u>	<u>840</u>
	<u>4,044</u>	<u>3,055</u>
<b>Total resources expended</b>	6,483	6,651
<b>Net (deficit)/income</b>	<u>(1,585)</u>	<u>7,906</u>