

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
BATTLE AGAINST TRANQUILLISERS LIMITED**

I report on the accounts of the Company for the year ended 31 March 2016, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the 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 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, 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which give me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

David Cox F.C.A.
For and on behalf of Harwood Lane & Co
Chartered Accountants and Statutory Auditors
Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 10 October 2016

BATTLE AGAINST TRANQUILLISERS LIMITED

BALANCE SHEET AS AT 31 MARCH 2016

| | Notes | 2016 | 2015 |
|---|-------|-----------------|-----------------|
| CURRENT ASSETS | | | |
| Stocks | 2 | 153 | 153 |
| Debtors | 3 | 686,089 | 684,439 |
| Cash at Bank | | 9,236 | 63,350 |
| | | 695,478 | 747,942 |
| CREDITORS: amounts falling due within one year | 4 | (7,416) | (5,321) |
| | | 688,062 | 742,621 |
| Net Current Assets | | 688,062 | 742,621 |
| Total Assets Less Current Liabilities | | £688,062 | £742,621 |
| CAPITAL AND RESERVES | | | |
| General Reserve | 10 | 688,062 | 742,621 |
| Restricted Reserve | 10 | 0 | 0 |
| Charity Funds | | £688,062 | £742,621 |

The Directors considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the period ended 31 March 2016. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2016 and of its profit for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 07 October 2016 and are signed on its behalf.

Trustee
Name:

The notes on page 13 to 18 form part of these accounts

BATTLE AGAINST TRANQUILLISERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2016

SUMMARY INCOME AND EXPENDITURE ACCOUNT

| <u>INCOMING RESOURCES</u> | Notes | Restricted Funds | Unrestricted Fund | 2016 Total | 2015 Total |
|---|--------------|-----------------------------|------------------------------|-----------------------|-----------------------|
| Income from Charitable Activitie | 13 | 0 | 56,847 | 56,847 | 72,047 |
| <i>Donations and Legacies</i> | | 0 | 100 | 100 | 684,097 |
| <i>Income from other trading activities</i> | 14 | 0 | 630 | 630 | 700 |
| Investment Income | 15 | 0 | 773 | 773 | 150 |
| Total Incoming Resources | | 0 | 58,350 | 58,350 | 756,994 |
| <u>RESOURCES EXPENDED</u> | | | | | |
| Cost of Generating Funds | | | | | |
| Fundraising Costs | 16 | 0 | 0 | 0 | 0 |
| Charitable Activities | 17 | 0 | 112,909 | 112,909 | 115,307 |
| Total Expenditure | | 0 | 112,909 | 112,909 | 115,307 |
| Transfers between funds | 10 | 0 | 0 | 0 | 0 |
| | | 0 | 112,909 | 112,909 | 115,307 |
| Net Incoming/(Outgoing) Resources for the year | 7 | 0 | (54,559) | (54,559) | 641,687 |
| Transfers between Funds | | 0 | 0 | 0 | 0 |
| Balance brought forward | 10 | 0 | 742,621 | 742,621 | 100,934 |
| Total Funds Carried Forward | 10 | £0 | £688,062 | £688,062 | £742,621 |

The notes on page 13 to 18 form part of these accounts

BATTLE AGAINST TRANQUILLISERS LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

| | Notes | Total Funds 2016 | Prior Year 2015 |
|--|-----------|---------------------|--------------------|
| Net Cash used in operating activities | 18 | <u>(54,887)</u> | <u>(50,622)</u> |
| <i>Cash Flow from investing activities:</i> | | | |
| Interest and dividends | | 773 | 150 |
| Purchase of furniture and equipment | | 0 | 0 |
| Proceeds from sale of investments | | 0 | 0 |
| Net cash provided by investing activities | | <u>773</u> | <u>150</u> |
| <i>Cash Flow from financing activities:</i> | | | |
| Repayment of borrowing | | 0 | 0 |
| Receipt of expendable endowment | | 0 | 0 |
| Net cash provided by financing activities | | <u>0</u> | <u>0</u> |
| Change in cash and cash equivalents in the year | | (54,114) | (50,472) |
| Cash and cash equivalent brought forward | | 63,350 | 113,822 |
| Cash and cash equivalent carried forward | | £9,236 | £63,350 |

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Battle Against Tranquillisers Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Income Recognition

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(c) Expenditure Recognition

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:

Costs of generating funds comprise 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.

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

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

(d) Stocks

Stocks are valued at the lower of cost and net realisable value.

(e) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

| | | | |
|----------|---|-----------------|-----------------|
| 2 | Stocks | 2016 | 2015 |
| | T Shirts | £153 | £153 |
| 3 | Debtors | 2016 | 2015 |
| | Legacy Income | 683,782 | 683,097 |
| | Income Receivable | 1,560 | 0 |
| | Other Debtors and Prepayments | 747 | 1,342 |
| | | £686,089 | £684,439 |
| 4 | Creditors: amounts falling due within one year | 2016 | 2015 |
| | Accruals | 7,416 | 5,321 |
| | Income Received in Advance | 0 | 0 |
| | | £7,416 | £5,321 |

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

| | | | |
|----------|-----------------------|----------------|----------------|
| 5 | Employee costs | 2016 | 2015 |
| | Wages and Salaries | 85,631 | 84,480 |
| | Social Security Costs | 5,147 | 5,323 |
| | | £90,778 | £89,330 |

No employees received emoluments of more than £60,000.

| | | |
|-----------------------------|---|---|
| Average number of employees | 4 | 4 |
|-----------------------------|---|---|

6 Trustees remuneration and related party transactions

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2015 - Nil).

| | | | |
|----------|--|-------------|-------------|
| 7 | Net incoming resources | 2016 | 2015 |
| | Net Incoming Resources is stated after charging: | | |
| | Depreciation | 0 | 0 |
| | Independent Examiners Fee (inc VAT) | 720 | 702 |

| | | | |
|----------|-------------------------------|--------------|--------------|
| 8 | Capital commitments | 2016 | 2015 |
| | Authorised but not contracted | £ nil | £ nil |
| | Contracted but not spent | £ nil | £ nil |

| | | | | |
|----------|---|----------------------|-------------------------|-----------------|
| 9 | Analysis of net assets between funds | General Funds | Restricted Funds | Total |
| | Current Assets | 695,478 | 0 | 695,478 |
| | Current Liabilities | (7,416) | 0 | (7,416) |
| | | £688,062 | £0 | £688,062 |

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

| 10 | Reserves | At 01.04.15 | Transfers | Income | Expenditure | At 31.03.16 |
|----|-------------------------|-----------------|-----------|----------------|-------------------|----------------|
| | <i>General Reserves</i> | | | | | |
| | - general funds | 47,448 | 7,111 | 58,350 | (112,909) | 0 |
| | - designated funds | 53,486 | (7,111) | 0 | 0 | 46,375 |
| | | 100,934 | 0 | 58,350 | (112,909) | 46,375 |
| | <i>Restricted Funds</i> | 0 | 0 | 0 | 0 | 0 |
| | Total Reserves | £100,934 | £0 | £58,350 | (£112,909) | £46,375 |

| 11 | Designated reserves | 2016 | 2015 |
|----|---------------------------------|----------------|----------------|
| | Designated Reserves consist of: | | |
| | Dr J. Pym | 27,486 | 27,486 |
| | Development Reserve | 18,889 | 26,000 |
| | | £46,375 | £53,486 |

Purpose of Restricted Funds

There were no restricted funds during the year.

Purpose of Designated Funds

Dr J. Pym

This reserve is consists of donations made from Dr J Pym. No decision has been made as to how these donations will be spent.

Development Reserve

A Development Reserve has been established to set aside funds for the purpose of the on-going development of the charity.

12 Taxation

As a charity, Battle Against Tranquillisers is exempt from tax on income and gains falling within current tax legislation to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

| 13 | Income from charitable activities | Restricted | Unrestricted | 2016 Total | 2015 Total |
|----|-----------------------------------|------------|----------------|----------------|----------------|
| | South Gloucestershire Council | 0 | 53,727 | 53,727 | 55,728 |
| | North Somerset Council | 0 | 0 | 0 | 12,299 |
| | DHI | 0 | 3,120 | 3,120 | 4,020 |
| | | £0 | £56,847 | £56,847 | £72,047 |

| 14 | Income from other trading activities | Restricted | Unrestricted | 2016 Total | 2015 Total |
|----|--------------------------------------|------------|--------------|---------------|---------------|
| | Training | £0 | £630 | £630 | £700 |

15 Investment income

All of the charities investment income of £773 (2015 £150) arises from money held in interest bearing current and deposit accounts.

| 16 | Direct charitable expenditure | Restricted | Unrestricted | 2016 Total | 2015 Total |
|----|-------------------------------|------------|--------------|---------------|---------------|
| | Fundraising Costs | £0 | £0 | £0 | £0 |

| 17 | Charitable activities | Restricted | Unrestricted | 2016 | 2015 |
|----|---------------------------------|------------|-----------------|-----------------|-----------------|
| | Salaries | 0 | 90,778 | 90,778 | 89,803 |
| | Sessional Workers | 0 | 2,486 | 2,486 | 3,461 |
| | Sessional Workers 2011/12 | 0 | 0 | 0 | (1,095) |
| | Honorarium | 0 | 3,331 | 3,331 | 3,225 |
| | Postage | 0 | 50 | 50 | 432 |
| | Photocopying and Printing | 0 | 3,110 | 3,110 | 4,985 |
| | Stationery | 0 | 250 | 250 | 270 |
| | Hotels and AGM | 0 | 642 | 642 | 852 |
| | Travel | 0 | 4,296 | 4,296 | 4,383 |
| | Subscriptions and Publications | 0 | 0 | 0 | 144 |
| | Advertising/Promotion | 0 | 360 | 360 | 770 |
| | Training | 0 | 410 | 410 | 477 |
| | Telephone | 0 | 1,577 | 1,577 | 1,922 |
| | Rent | 0 | 2,864 | 2,864 | 3,442 |
| | Insurance | 0 | 1,095 | 1,095 | 941 |
| | Sundry Equipment | 0 | 335 | 335 | 786 |
| | Payroll Bureau | 0 | 489 | 489 | 409 |
| | Miscellaneous Expenses | 0 | 116 | 116 | 40 |
| | Independent Examination | 0 | 720 | 720 | 702 |
| | Independent Examination 2012/13 | 0 | 0 | 0 | (642) |
| | | £0 | £112,909 | £112,909 | £115,307 |

BATTLE AGAINST TRANQUILLISERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

| | | | |
|-----------|--|------------------|------------------|
| 18 | Reconciliation of net movements in funds to net cash flow from operating activities | | |
| | | 2016 | 2015 |
| | Net Movement in funds | (54,559) | 641,687 |
| | Deduct interest income | (773) | (150) |
| | Decrease (increase) in debtors | (1,650) | (683,691) |
| | Increase (decrease) in creditors | 2,095 | (8,468) |
| | Net cash used in operating activities | (£54,887) | (£50,622) |