

**Charity Registration No. SC26688**

**Company Registration No. SC363714 (Scotland)**

**EIGHTEEN AND UNDER**

**DIRECTORS' REPORT AND UNAUDITED ACCOUNTS**

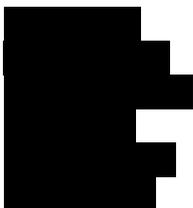
**FOR THE YEAR ENDED 31 MARCH 2016**

# EIGHTEEN AND UNDER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Directors**



**Manager**



**Secretary**



**Charity number**

SC26688

**Company number**

SC363714

**Principal address**

1 Victoria Road  
Dundee  
DD1 1EL

**Registered office**

1 Victoria Road  
Dundee  
DD1 1EL

**Independent examiner**

Bird Simpson & Co  
144 Nethergate  
Dundee  
DD1 4EB

**Bankers**

The Royal Bank of Scotland  
3 High Street  
Dundee  
DD1 9LY

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# EIGHTEEN AND UNDER

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# EIGHTEEN AND UNDER

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 MARCH 2016**

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The directors present their report and accounts for the year ended 31 March 2016. The charitable company was incorporated on 7th August, 2009, with its original aim to support young people who have suffered from any form of abuse, and to educate and deliver programmes and resources aimed at preventing such abuse and violence.

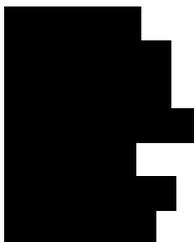
The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) effective January, 2015.

### **Structure, governance and management**

The charity is a company limited by guarantee.

The Memorandum and Articles of Association of Eighteen And Under Limited were adopted by the Management Committee on the 26th July 2009. The Articles of Association dictate that there shall be no less than three and no more than twelve directors.

The directors who served during the year were:



On 1st April, 2015 [REDACTED] resigned as a director.

The directors all have a background or interest in working in this field, and are elected at the Company's Annual General Meeting or appointed by the other Directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of directors is done on an informal basis, with professional help and guidance obtained where appropriate.

The directors meet regularly to oversee the running of the charity. Day to day operations are delegated to the Manager and she reports to the directors via the board meetings.

The charity endeavours to work in partnership with similar organisations where appropriate.

The charity has a subsidiary trading company, 18U Trading Ltd (formerly named Dundee Young Women's Centre (Trading) Limited). Its principal activity is to educate and raise awareness of abuse of women and children through the sale of Abuse Awareness Kits and associated products. Any excess profits made within the trading company are passed to the charity as donations.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **EIGHTEEN AND UNDER**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2016***

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The major risk to the charity is ensuring the continuity of funding for its projects. The directors consider that this can be mitigated by ensuring that funders are satisfied with the service delivery provided. The directors also aim to secure funding from a range of donors so that reliance is not placed upon one source of funds. Much of the charity's funding currently comes from specific funding bodies for a specific and known period of time, which enables the directors to consider contractual obligations to staff, ongoing commitments and legal and financial obligations of the charity.

### **Objectives and activities**

The charity's main aims and objectives are to promote, for the public benefit, the relief from mental and physical stress of young people and vulnerable adults, both in Scotland and Internationally, who are in need, as a result of having been raped, sexually abused or abused in any other way and to develop and deliver resources, methods and programmes aimed at preventing abuse and violence. The policies adopted in furtherance of these objects are wide ranging and explained fully in our review of activities.

### **Achievements and performance**

The Learn 2 Listen Project went from strength to strength over the year. We improved our methods of attracting and retaining young peer educators and in partnership with schools, we developed some innovative ways of delivering peer education programmes. We had great success in teaching peer educators in Year 2 at a secondary school and then supporting them to deliver the VIP Programme to their whole year group.

The idea of Learn 2 Listen is to build self-confidence amongst the peer educators to a level where they can run workshops with younger people in school and communities on mediation, conflict resolution and communication skills. Through carrying out this work, the hope is that the younger people will benefit and so too will the older young people.

We held our 21st Anniversary celebration during the year and held a number of events to celebrate coming of age. It seems remarkable that we have now been around since 1994 and have grown into the organization we have. From that tiny project in rape crisis that everyone thought would be too controversial, we have become known nationally and internationally.

Problems have continued with our roof and even having a roof fund has not helped. The problem has become one of actually getting a roofer to carry out the work. We have had to do a lot of remedial work on the building as a result of the constant leaks.

Our manager continues with her PhD with the full support of the Directors and one of the Directors has begun his. We are hoping research will lead to papers being published in quality academic journals but more importantly, we hope that the voices of young people will be heard around the world.

We now deliver BSL workshops to young people every week. We are hoping that giving young people the skills to talk with young deaf people will lead to better communication and understanding and break down barriers

# **EIGHTEEN AND UNDER**

## **DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2016**

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#### **Financial review**

In the year to 31st March, 2016 the charity incurred a deficit of £23,918 (2015 ; surplus £37,447). This resulted from increased activity this year from funds supplied in the previous year.

Unrestricted funds produced a deficit of £12,301 while restricted funds produced a deficit of £2,972. Expenditure amounting to £8,645 was spent from designated reserves which were established last year for essential repairs and activities.

Restricted funds amount to £10,141 at the year end and Note 12 details this across the relevant projects. The reserve fund amounts to £153,357 at the year end and this represents both the unrestricted and designated funds arising from past operating results.

The Directors have examined the requirement to maintain free reserves and still feel the most appropriate minimum level would be between 2 and 3 months of operational costs. Operational costs had been severely cut back in 2014 to cope with a downturn in income. The situation improved last year and this has to some extent carried forward into the current year and therefore the reserves level currently exceeds the minimum requirement. We hope to continue to maintain the level of reserves above the minimum required into the future to ensure the continuity of the charity's work.

The charity's main sources of income comes from charitable trusts with an interest in the underlying work of the charity, as well as from government bodies, local businesses, and individuals. During the period financial support was received from many trusts and foundations. In particular the three year funding package from Paul Hamlyn Foundation and also funds from Young Start and SCVO have all assisted in allowing the charity to undertake new initiatives as well as continuing to provide the ongoing projects and support.

In accordance with the charity's constitution, the directors, have the power to make financial investments as they see fit. They have not made any investments over the past year, with all funds being held in bank accounts.

#### **Plans for the future**

We still plan to carry out a major piece of research on the needs of young survivors with emphasis on the issue of confidentiality. We have been providing a highly confidential service for over 21 years now based on constant consultation with young people but, to date, there has been no academic research to see how effective it really is. Over the next year, this is going to be a major undertaking for us. Ethical approval has now been obtained to begin.

We plan to continue to secure funding for our support services and continue to build partnerships and relationships with other services, agencies and charities. We now have 6 other charities sharing our premises and resources and although some of these charities are still too small to contribute much towards core costs, others are growing stronger and are able to share some of the core costs. This has effectively reduced our outgoings and means that more money can be spent directly on our charitable work.

We are also planning to write up a new marketing strategy over the next year so as to improve our trade.

We plan to fix that roof.

# EIGHTEEN AND UNDER

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2016**

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### **Statement of directors' responsibilities**

The directors, who also act as trustees for the charitable activities of are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

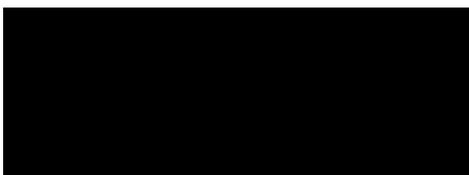
In preparing these accounts, the directors are required to:

- 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of directors



# EIGHTEEN AND UNDER

## INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF EIGHTEEN AND UNDER

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I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 6 to 14.

### Respective responsibilities of directors and examiner

The directors, who also act as trustees for the charitable activities of Eighteen and Under 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 directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts 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 report

My examination is 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 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Bird Simpson & Co

  
144 Nethergate  
Dundee  
DD1 4EB

Dated: *19th September, 2016*

## EIGHTEEN AND UNDER

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

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	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2016 £	Total 2015 £
<b><u>Incoming resources from generated funds</u></b>						
Donations and legacies	2	12,212	-	91,719	103,931	140,292
Other incoming resources	3	6,592	-	-	6,592	13,600
<b>Total incoming resources</b>		<b>18,804</b>	<b>-</b>	<b>91,719</b>	<b>110,523</b>	<b>153,892</b>
<b><u>Resources expended</u></b>						
<b>Charitable activities</b>						
Direct project expenses	4	31,105	8,645	94,691	134,441	116,445
<b>Total resources expended</b>		<b>31,105</b>	<b>8,645</b>	<b>94,691</b>	<b>134,441</b>	<b>116,445</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(12,301)</b>	<b>(8,645)</b>	<b>(2,972)</b>	<b>(23,918)</b>	<b>37,447</b>
Fund balances at 1 April 2015		32,213	142,090	13,113	187,416	149,969
<b>Fund balances at 31 March 2016</b>		<b>19,912</b>	<b>133,445</b>	<b>10,141</b>	<b>163,498</b>	<b>187,416</b>

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

# EIGHTEEN AND UNDER

## BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	8		2,140		2,850
Investments	9		1		1
			<u>2,141</u>		<u>2,851</u>
<b>Current assets</b>					
Debtors	10	-		1,898	
Cash at bank and in hand		165,780		185,901	
		<u>165,780</u>		<u>187,799</u>	
<b>Creditors: amounts falling due within one year</b>	11	(4,423)		(3,234)	
<b>Net current assets</b>			<u>161,357</u>		<u>184,565</u>
<b>Total assets less current liabilities</b>			<u>163,498</u>		<u>187,416</u>
<b>Income funds</b>					
Restricted funds	12		10,141		13,113
Unrestricted funds:					
Designated funds	13		133,445		142,090
Other charitable funds			19,912		32,213
			<u>163,498</u>		<u>187,416</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 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

# EIGHTEEN AND UNDER

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2016

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The accounts were approved by the Board on ..... *19th September, 2016*



Director

Company Registration No. SC363714



# EIGHTEEN AND UNDER

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 4 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2016 £	Total 2015 £
<b>Charitable activities</b>					
<u>Direct project expenses</u>					
Activities undertaken directly	89,503	710	22,441	112,654	95,030
Support costs	-	-	21,787	21,787	21,415
Total	<u>89,503</u>	<u>710</u>	<u>44,228</u>	<u>134,441</u>	<u>116,445</u>

Support costs includes payments to the independent examiner of £2,580 for assistance with accounts preparation, independent examination and taxation fees.

### 5 Support costs

	2016 £	2015 £
Office and administration costs	<u>21,787</u>	<u>21,415</u>
	<u>21,787</u>	<u>21,415</u>

### 6 Directors

None of the directors (or any persons connected with them) received any remuneration during the year, nor were they reimbursed for any expenses incurred.

# EIGHTEEN AND UNDER

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2016</b>	2015
	<b>Number</b>	Number
Full-time staff	<b>3</b>	3
Voluntary staff	<b>35</b>	30
	<u><b>38</b></u>	<u>33</u>

#### Employment costs

	<b>2016</b>	2015
	<b>£</b>	£
Wages and salaries	<b>84,967</b>	70,454
Social security costs	<b>4,536</b>	4,175
	<u><b>89,503</b></u>	<u>74,629</u>

There were no employees whose annual remuneration was £60,000 or more.

### 8 Tangible fixed assets

	<b>Fixtures, fittings &amp; equipment</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 April 2015 and at 31 March 2016</b>	<b>42,267</b>
<b>Depreciation</b>	
At 1 April 2015	39,417
Depreciation charge	710
<b>At 31 March 2016</b>	<b>40,127</b>
<b>Net book value</b>	
<b>At 31 March 2016</b>	<b>2,140</b>
At 31 March 2015	2,850

### 9 Fixed asset investments

	<b>£</b>
<b>Market value at 1 April 2015 and at 31 March 2016</b>	<b>1</b>

# EIGHTEEN AND UNDER

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 9 Fixed asset investments (Continued)

Historical cost:	
At 31 March 2016	1
	<u>          </u>
At 31 March 2015	1
	<u>          </u>

The charity's subsidiary company, 18U Trading Ltd was formerly named Dundee Young Women's Centre (Trading) Ltd.

#### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held	
		Class	%
<b>Subsidiary undertakings</b>			
18U Trading Ltd	Scotland	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Principal Activities	Capital and reserves	Profit/(loss) for the year
		£	£
18U Trading Ltd	Supply of resources	19,499	94
		<u>          </u>	<u>          </u>

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<b>10 Debtors</b>	<b>2016</b>	2015
	£	£
Amounts owed by group undertakings	-	1,898
	<u>          </u>	<u>          </u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2016</b>	2015
	£	£
Accruals	4,423	3,234
	<u>          </u>	<u>          </u>

## EIGHTEEN AND UNDER

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2016

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
		Incoming resources	Resources expended	
	£	£	£	£
SCVO	-	16,982	(16,982)	-
Free Phone	3,437	-	(377)	3,060
Big Lottery Fund	1,515	-	(1,515)	-
Paul Hamlyn Foundation	(576)	50,255	(48,537)	1,142
Young Start	500	24,482	(20,559)	4,423
Hedley Trust	1,237	-	(300)	937
Moffat Charitable Trust	6,000	-	(6,000)	-
Tilly Loss Trust	1,000	-	(421)	579
	<u>13,113</u>	<u>91,719</u>	<u>(94,691)</u>	<u>10,141</u>

#### 13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
		Incoming resources	Resources expended	
	£	£	£	£
General Fund	66,344	-	-	66,344
VIP	50,746	-	-	50,746
Essential repairs	15,000	-	(4,100)	10,900
Activities Fund	10,000	-	(4,545)	5,455
	<u>142,090</u>	<u>-</u>	<u>(8,645)</u>	<u>133,445</u>

The trustees consider the need to set aside funds for specific items each year, including ensuring sufficient funds are maintained for ongoing overhead costs. Additional funds were earmarked last year to meet repairs on the premises and also activities for young people throughout the year.

# EIGHTEEN AND UNDER

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

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### 14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Tangible fixed assets	2,140	-	-	<b>2,140</b>
Investments	1	-	-	<b>1</b>
Current assets	9,148	146,491	10,141	<b>165,780</b>
Creditors: amounts falling due within one year	(4,423)	-	-	<b>(4,423)</b>
	<u>19,912</u>	<u>146,491</u>	<u>10,141</u>	<u><b>163,498</b></u>

### 15 Related parties

The Directors are entitled to claim attendance allowance, travel allowance and child care while attending meetings. However no claims were made in the year.

Eighteen And Under owns the entire issued share capital of 18U Trading Ltd (formerly named Dundee Young Women's Centre (Trading) Limited). At 31st March 2016 £Nil (2015 £1,898) was due to Eighteen And Under by 18U Trading Ltd and £nil (2015 £Nil) was due by Eighteen And Under to 18U Trading Ltd.