REGISTERED COMPANY NUMBER: SC256559 (Scotland)
REGISTERED CHARITY NUMBER: SC034874

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2012
for
Forres Group Action Ltd

FRIDAY


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SCT 14/12/2012 #667
COMPANIES HOUSE

GORDON SCOTT
CHARTERED ACCOUNTANTS
SCOTTCA LTD
34 FERRYHILL
FORRES
MORAY
IV36 2GY

Forres Group Action Ltd

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for the Year Ended 31 March 2012

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Forres Group Action Ltd

Report of the Trustees
for the Year Ended 31 March 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. 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
SC256559 (Scotland)

Registered Charity number
SC034874

Registered office
18 Tolbooth Street
Forres
Moray
IV36 1PH

Trustees

G J Thomson	Retired	- resigned 30.8.11
R Hellyer	Businessman	
Mrs P Johnstone	Retired	
C T Lipscomb	Retired	
D J Parker	House Husband	
G Alexander	Teacher	

Independent Examiner
Gordon Scott
Chartered Accountants
Scottca Ltd
34 Ferryhill
Forres
Moray
IV36 2GY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
The directors of the company are also the charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. FGA trustees are generally volunteer appointments who are trustees or on the committee of the member groups

Organisational structure
The Forres Groups Action has a Management Committee of not less than 5 members who are drawn from member groups, the committee meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has seven members from a variety of backgrounds. All members of the Committee have equal voting rights.
A scheme of delegation is in place and the day to day responsibility rests with the Chairman, Secretary, Treasurer and Office Manager. The Forres Hub is open six days a week and is manned exclusively by unpaid volunteers. They receive on the job training.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. At a national level steering is taken from the Scottish Council for Voluntary Organisations and locally from the Moray Council Voluntary Organisation.

Forres Groups, the groups that form the FGA are The Forres Communities Activities Association (voluntary group) The Dava Way Association (charity company), Forres Community Web Association (voluntary group), Forres Community Woodlands Trust (charity trust), Transition Towns Forres (charity company), Wild Geese (voluntary group), Forres Footpaths Trust (charity trust) Forres in Bloom (community group) Forres Neighbourhood Forum (community group) Moray Wastebusters (charity company), Forres Area Community Trust (Private Limited Company). The community groups are all independent of each other and are run by their respective trustees. The groups are involved in a wide range of activities.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers, clients and users of the facilities. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The Charity has employers liability insurance to cover its members, customers and volunteers.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association's objects are:

a) the advancement of education and training

b) the relief of poverty

c) to promote the benefit of the residents of the Forres Academy Catchment Area without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their condition of life may be improved

The Forres Groups Action (FGA) is an association of voluntary and community groups working together for mutual support and to help other local voluntary groups for the benefit of the wider community, and in accordance with the FGA's Memorandum of Association objects.

The charity aims to provide support for its member groups and the larger community. The Member Groups sign up to the Forres Groups Action's Accord of Membership and it commits them to the Aims of the Forres Groups Action, the aims are written in the Memorandum of Association. There is no fee to join the FGA, but member groups are expected to contribute support financially to the FGA or by manning the facility or a mixture of both.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

FGA's main endeavour is in providing the Forres Community Hub. The Hub is an office equipped and manned by supportive unpaid volunteers, and is open six days a week. It is well equipped with IT and other equipment, and provides comprehensive office facilities for all groups, or individuals seeking help. The Hub can provide services and loan out presentation or display equipment to organisations or individuals at low cost, or no cost if the committee decide the cause is worthy. The Hub's Internet or WiFi is open to everyone.

In return the Hub undertakes a number of services on behalf of its member groups in support of their activities These services include administrative support, market research, marketing, accounts preparation, customised training, funding advice, mail services, registered office (to comply with companies house requirements) form design, press releases, CV design and writing.

For its groups it is an outlet for ticket sales, event applications, or registrations and advertising both locally and on the internet through the Forresweb. The Hub also provides fax, internet access, and telephony services, copying, printing and other basic document services, for both member groups and members of the public. .

The Hub provides a valuable community resource for providing information and leaflets ranging from Arts, Energy Health to Walkers Maps, the office displays over 70 information leaflets that are not available anywhere else in the town.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

There were no formal fundraising activities in the reporting period

FINANCIAL REVIEW

Reserves policy

The Management Committee is fully aware of its reserve funding, the FGA is currently in a positive financial position, the charity has limited liabilities. However, the trustees are acutely aware that member group participation and the willingness of the many volunteers, who man the Hub for five hours a day, is paramount to the FGA's continued existence. A move to new premises in the future may also draw heavily on the FGA's reserves.

Principal funding sources

The Forres Groups Action funding comes from various sources. Regular monthly contributions from some of its member groups, payment for materials and services provided, and donations made by members of the public who have used the facilities offered by the FGA or had an interest in the FGA's activities.

In the reporting period the FGA has not been dependant on external grants.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The FGA does not hold funds on behalf of others. Each member group is financially independent. The Forres Hub serves its member groups by providing a secure and proven mailing system for them to receive communications to their individual mail drop points.

ON BEHALF OF THE BOARD:



C T Lipscomb - Trustee

3 December 2012

Independent Examiner's Report to the Trustees of
Forres Group Action Ltd

I report on the accounts for the year ended 31 March 2012 set out on pages five to eight.

Respective responsibilities of trustees and examiner
The charity's trustees 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 charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report
My examination was 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Gordon Scott BAcc CA
On behalf of
Gordon Scott
Chartered Accountants
Scottca Ltd
34 Ferryhill
Forres
Moray
IV36 2GY

3 December 2012

Forres Group Action Ltd

Statement of Financial Activities
for the Year Ended 31 March 2012

	Notes	31.3.12 Unrestricted funds £	31.3.11 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Investment income	2	2	14
Incoming resources from charitable activities			
Charitable activities		3,013	5,086
Total incoming resources		3,015	5,100
RESOURCES EXPENDED			
Charitable activities			
Charitable activities		5,810	7,488
Governance costs		224	195
Total resources expended		6,034	7,683
NET INCOMING/(OUTGOING) RESOURCES		(3,019)	(2,583)
RECONCILIATION OF FUNDS			
Total funds brought forward		11,897	14,480
TOTAL FUNDS CARRIED FORWARD		8,878	11,897

The notes form part of these financial statements

Forres Group Action Ltd

Balance Sheet
At 31 March 2012

	Notes	31.3.12 Unrestricted funds £	31.3.11 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		8,878	11,897
NET CURRENT ASSETS		8,878	11,897
TOTAL ASSETS LESS CURRENT LIABILITIES		8,878	11,897
NET ASSETS		8,878	11,897
FUNDS	4		
Unrestricted funds		8,878	11,897
TOTAL FUNDS		8,878	11,897

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 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 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 3 December 2012 and were signed on its behalf by:

P. Johnstone

Mrs P Johnstone -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

2. INVESTMENT INCOME

	31.3.12	31.3.11
	£	£
Deposit account interest	2	14

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

4. MOVEMENT IN FUNDS

	At 1.4.11	Net movement in funds	At 31.3.12
	£	£	£
Unrestricted funds			
General fund	11,897	(3,019)	8,878
TOTAL FUNDS	11,897	(3,019)	8,878

4. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,015	(6,034)	(3,019)
TOTAL FUNDS	3,015	(6,034)	(3,019)