

OUT OF THE BOX (SCOTLAND) LIMITED

**REPORT & ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2009**

SC 269608

Recognized charity no. SC035701



Out of the Box (Scotland) Limited
Report of the Management Committee
For the year ended 30 June 2009

Recognised Charity no. SC 035701

Company number SC 269608

The trustees, who are also the directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for year ended 30 June 2009.

GOVERNING DOCUMENTS

Out of the Box is a charitable company limited by guarantee. It was incorporated on 21 June 2004 and commenced activities on 1 July 2004. The company is governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

RECRUITMENT AND APPOINTMENT OF THE MANAGEMENT COMMITTEE

Out of the Box is run by a Management Committee which comprises three directors, together with other experienced advisers. The members of the Committee are in regular touch in order to decide management issues. The Management Committee is appointed under the Memorandum and Articles of Association. Members are appointed to serve for one year, after which they must be re-appointed. The directors are made fully aware of their responsibilities as trustees of the charity.

During the year, the directors and trustees of the charity were as follows:-

Robert M. McCheyne
Elaine K. Watt
Andrew G. Wilson

RISK MANAGEMENT

The Management Committee regularly reviews the financial and non-financial risks that the charity could face, and action has been taken to mitigate these risks

OUR AIMS AND CHARITABLE OBJECTIVES

The principal aim of the charity is:-

To promote the advancement of the Christian Faith and to worship God in Scotland and elsewhere by any means whatsoever, including the preaching and proclamation of the Christian Gospel and, through puppetry, the teaching of Christian doctrine and principles.

FINANCIAL REVIEW

There was a surplus for the year of £755 This when added to the funds brought forward of £335, gives rise to a total of funds carried forward of £1,090 The directors are very grateful for all the support given to the charity during the year, both financially and in other ways. The directors are able to confirm, therefore, that sufficient funds are available in order to meet the immediate needs of the charity, but care must be taken to ensure that sufficient funds are raised to finance future activities.

The Trustees received no remuneration during the year. Andrew Wilson received £275 towards out of pocket expenses (see note 5 to the accounts).

REVIEW OF THE YEAR AND ACHIEVEMENTS

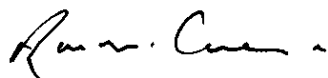
The charity has continued its involvement with a creative praise and worship event for children in Inverness, called 'Jump' - which was held on a quarterly basis. Puppet shows were performed throughout the year - mainly for churches or church groups in the Highlands. One highlight, however, was the performance of three 30 minute puppet shows at the Royal Highland Show, Edinburgh (on the Church of Scotland stand).

FUTURE PLANS

The Charity hopes to continue to provide individual children's puppet shows for churches and church groups, either as invitation - only events, or for public performances. The Management Committee hopes that the charity will become more involved in workshops and performances in schools in the Highlands of Scotland, together with other regular church programmes.

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

Signed on behalf of the Trustees



Robert M. McCheyne
Director

Dated: 17.3.12

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Management Committee of Out Of The Box.

I report on the accounts of the charity for the year ended 30 June 2009 set out on pages 4 to 6.

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement.

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 seeks 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 I do not express an audit opinion on the view given in the accounts.

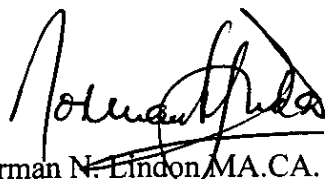
Independent examiner's statement.

In the course of 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 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.



Norman N. Linton MA.CA.
Chartered Accountant
3 Woodend Road
Balloch
Inverness
IV2 7JS

Dated: 19 March 2010

Out of the Box (Scotland) Ltd
Statement of Financial Activities
and
Income & Expenditure
For the year ended 30 June 2009

	notes	Unrestricted Total funds 2009 £	Unrestricted Total funds 2008 £
Incoming resources			
<i>Voluntary income:</i>			
Donations & gifts	2	1,250	250
<i>Activities for generating funds:</i>			
Investment income		3	5
<i>Incoming resources from charitable activities:</i>			
Puppet shows and other events		690	843
Total incoming resources		1,943	1,098
Resources expended:			
Charitable activities	3	(1,038)	(906)
Governance costs	4	(150)	(125)
Total resources expended		(1,188)	(1,031)
Net incoming/(outgoing) resources		755	67
Reconciliation of funds			
Total funds brought forward		335	268
Total funds carried forward		1,090	335

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Out of the Box (Scotland) Ltd
Balance Sheet
As at 30 June 2009

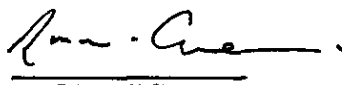
	Notes	2009 £	2008 £
CURRENT ASSETS			
Cash at bank		1,365	460
CREDITORS: amounts falling due within one year		<u>(275)</u>	<u>(125)</u>
		<u>1,090</u>	<u>335</u>
		£	£
CAPITAL AND RESERVES			
Members' funds:			
General Fund	6	<u>1,090</u>	<u>335</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Equities (effective April 2008)


For the year ended 30 June 2009, the company was entitled to exemption from audit under section 477 of the Companies of the Companies Act 2006; and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s. 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 surplus or deficit for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts , so far as is applicable to the company.

Approved by the board of directors on 17.3.10



 Robert M. McCheyne
 (Director)



 Andrew Wilson
 (Director)

Out of the Box (Scotland) Ltd
Notes to the financial statements
For the year ended 30 June 2009

1 ACCOUNTING POLICIES

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention. They comply with relevant legislation and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

b) Fund accounting

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

c) Incoming resources

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 donations & gifts and is included in full in the Statement of Financial Activities when receivable.
- * Investment income is included when receivable.

d) Resources expended

Expenditure is recognized on an accruals basis as a liability is incurred.

- * 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.
- * Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

	2009 £	2008 £
2 Donations & gifts		
Novum Trust - Church of Scotland	500	-
Other donations	750	250
	<u>1,250</u>	<u>250</u>
3 Resources expended:	2009 £	2008 £
<i>Charitable activities</i>		
Equipment and materials	171	113
Administration	60	70
Publicity	72	65
"Jump" expenses	735	658
	<u>1,038</u>	<u>906</u>
	2009 £	2008 £
4 Governance costs		
Independent examination	150	125

5 During the year, £275 was paid to Andrew Wilson, a director and trustee, towards out of pocket expenses.

6 FUNDS

Designated Funds are part of the Unrestricted Funds of the charity but designated by the directors

Balances show either a surplus or a (deficit).

	Balance at 1 July 2008 £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balance at 30.6.2009 £
General Fund	335	1,943	(1,188)	-	1,090

7 RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	2009 Total Funds £	2008 Total Funds £
Surplus / (Deficit) for the financial year	755	67
Funds brought forward at 1 July 2008	335	268
Funds carried forward at 30 June 2009	<u>1,090</u>	<u>335</u>

8 Taxation

Out of the Box (Scotland) Ltd is a company limited by guarantee and has no share capital. Because the company is a recognized charity, there is no liability to corporation tax.