

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

(Registered Charity and Company Limited by Guarantee)
Company N^o 182 0492

Directors' Report for the Year Ended 31st March 1999

Corporate Governance

The company is a registered charity (No 515755) and a company limited by guarantee. It does not have share capital. The company's governing instrument is the Memorandum and Articles of Association as amended and adopted by special resolution on 28 November 1991. The governing body is a voluntary Board of Trustees who are elected by the Board. The Board of Trustees meet monthly to oversee the implementation of policy and consider recommendations by the Chief Executive.

Members of the Board receive no remuneration. Where claimed, expenses are reimbursed.

Principal Activity

The company is engaged in developing and providing innovative forms of social care with particular interests in accommodation and homelessness, work with offenders, community care, work with young people in and leaving the care systems and employment for those with special needs.

Board of Trustees

The following directors served during the year.

M. Treasure	(Chairman)
W. Hills	(Vice Chairman)
M. Havers	(Treasurer)
G. Smellie	(Secretary)
C. Matthews Maxwell	(Appointed 2 February 1999)
L. Keith	(Appointed 2 February 1999)



Trustees Responsibilities for the Accounts

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Messrs. Ribchesters, Chartered Accountants, have expressed their willingness to continue as auditors and the directors recommend that they are re-appointed under Section 385 of the Companies Act, 1985.

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

The Company and its Principal Advisors

The registered office address for the company and the communication address for each of its principal advisors is:-

a) The Company:

Developing Initiatives for Support in the Community Limited
Castle Chare
Durham
DH1 4RA

From 6 May 1999

Developing Initiatives for Support in the Community Limited
Cobbers Hall
Burn Lane
Newton Aycliffe
DL5 4SE

b) Bankers:

The Cooperative Bank plc
Business Centre
Grey Street
Newcastle upon Tyne
NE1 6BZ

c) Solicitors:

Alison Stott Solicitors
Aykley Vale Chambers
Durham Road
Aykley Heads
Durham
DH1 5NE

d) Auditors:

Ribchesters
Chartered Accountants
67 Sadler Street
Durham
DH1 3NP

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board of Directors on

25/1/00

Signed on behalf of the Board

M. Treasure

Director

Name (Block Capitals)

M.W. TREASURE

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Report of the Auditors to the Members of

Developing Initiatives for Support in the Community Limited

For the Year Ended 31 March 1999

We have audited the financial statements on Pages 4 to 11 which have been prepared under the historical cost convention and the accounting policies on page 7.

Respective Responsibilities of Directors and Auditors

As described in the directors' report the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

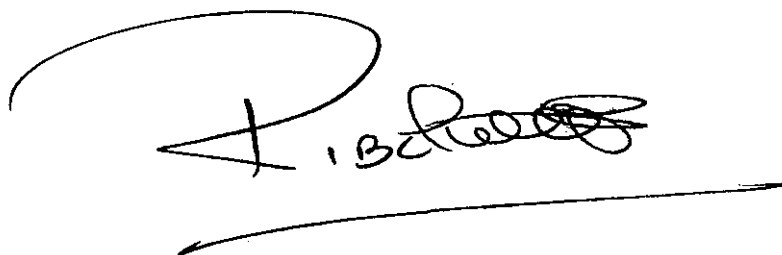
Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs at 31 March 1999 and of its surplus for the year then ended and have been properly prepared in accordance with the provision of the Companies Act 1985.



Ribchesters
Registered Auditors
67 Sadler Street
Durham
DH1 3NP

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Statement of Financial Activities for the Year ended 31 March 1999

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 1999 £	Total Funds 1998 £
<i>Incoming Resources</i>					
Grants and Fees		1998547	555165	2553712	2406194
Donations		10705	13210	23915	8434
Investment Income		10653	-	10653	14539
		-----	-----	-----	-----
<i>Total Incoming Resources</i>		2019905	568375	2588280	2429167
		-----	-----	-----	-----
<i>Resources Expended</i>					
Direct Charitable Expenditure	2	1881182	600555	2481737	2282424
Fundraising and Publicity	3	57110	-	57110	53306
Management and Administration	4	91620	-	91620	83825
		-----	-----	-----	-----
<i>Total Resources Expended</i>		2029912	600555	2630467	2419555
		-----	-----	-----	-----
<i>Net Incoming/(Outgoing) Resources before Transfers</i>		(10007)	(32180)	(42187)	9612
Transfer between Funds	10	(17336)	17336	-	-
		-----	-----	-----	-----
<i>Net Incoming/(Outgoing) Resources for the Year</i>		(27343)	(14844)	(42187)	9612
Other recognised Gains and Losses		-	-	-	-
		-----	-----	-----	-----
<i>Net Movement of Funds</i>		(27343)	(14844)	(42187)	9612
<i>Balances brought forward at 1 April 1998</i>	11	359795	37338	397133	387521
		-----	-----	-----	-----
<i>Balances Carried forward at 31 March 1999</i>	11	332452	22494	354946	397133
		-----	-----	-----	-----

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Income and Expenditure Account for the year ended 31st March 1999

	Note	1999 £	1998 £
<i>Income</i>			
Grants and Fees		2553712	2406194
Donations		23915	8434
Investment Income		10653	14539
		-----	-----
<i>Gross Income</i>		2588280	2429167
		-----	-----
<i>Expenditure</i>			
Employment and Accommodation		881612	677948
Working with Offenders		293350	283549
Working with Young People		791509	744018
Community Care		239409	324931
Community Safety		241330	221699
Other Initiatives		34527	30279
		-----	-----
Direct Charitable Expenditure	2	2481737	2282424
Fund Raising and Publicity	3	57110	53306
Management and Administration	4	91620	83825
		-----	-----
<i>Total Expenditure</i>	5	2630467	2419555
		-----	-----
<i>Net Operational Income/(Expenditure)</i>		(42187)	9612
Other recognised Gains and (Losses)		-	-
		-----	-----
<i>Net Income/(Expenditure) for the year</i>		(42187)	9612
		-----	-----

Investment Income is Bank Interest on Current Account and Deposit Account.

An alternative analysis of expenditure is shown in Note 5.

Net Operational Expenditure reflects £27,343 net reduction in unrestricted funds plus £14,844 net reduction in restricted funds, as shown in the Statement of Financial Activities.

The Income and Expenditure Account is derived from the Statement of Financial Activities on Page 4 which together with the notes to the accounts on pages 7 to 11 provides analyses of movements on the funds held by the company.

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Balance Sheet as at 31 March 1999

	Note	1999 £	1998 £
Fixed Assets			
Tangible Fixed Assets	6	55337	63326
Current Assets			
Stock on hand		3300	3151
Debtors	7	381539	282845
Cash at Bank and in hand		304313	451203
		-----	-----
		689152	737199
Liabilities: amounts falling due within one year.	8	375878	385087
		-----	-----
Net Current Assets		313274	352112
Total Assets less Current Liabilities		368611	415438
Liabilities: amounts falling due after more than one year.	9	13665	18305
		-----	-----
Net Assets		354946	397133
		-----	-----
Funds			
Restricted	10	22494	37338
Unrestricted	11	332452	359795
		-----	-----
		354946	397133
		-----	-----

These financial statements have been prepared in accordance with the provision of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Report Standards for Small Entities.

Approved by the Board of Directors on

..... 25/1/00

Signed on behalf of the Board

..... M. Treasure

Director

Name

..... M W TREASURE

The notes on pages 7 to 11 form part of these accounts.

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Notes to the Accounts for the year ended 31 March 1999

1. Accounting Policies

Basis of Preparation: Monetary values are calculated under the historical cost convention and the accounts have been prepared in accordance with the recommendations in Statement of Recommended Practice: Accounting by Charities (SORP), issued October 1995.

Grants and Fees: for current year expenditure and grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the period in which they are received, provided the conditions for receipt has been complied with. Where income is received in advance for expenditure in a future accounting period, it is deferred and recognised in the future period to which it relates.

Donations: are recognised in full in the Statement of Financial Activities in the period in which they are received.

Restricted funds: represent income provided by the donor for specific purposes where expenditure of that income, otherwise than in furtherance of that purpose, is restricted.

Unrestricted funds: represent income expendable at the discretion of the trustees in furtherance of the objects of the charity notwithstanding that part of an unrestricted fund may be earmarked for a particular project.

Fixed Assets: are for use by the charity in fulfilling its charitable objectives. Annual depreciation rates are at 10% on cost for Freehold Property, 25% on cost for Motor Vehicles and from 15% on written down value to 100% on cost for Equipment.

Pension Costs: The charity operates a defined contribution pension scheme with funds invested with insurance companies.

Leasing and Hire Purchase: Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets and depreciated over the shorter of the lease term and their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Stocks: are valued at cost or net realisable value, whichever is the lower.

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Notes to the Accounts for the year ended 31 March 1999

	Unrestricted Funds £	Restricted Funds £	Total Funds 1999 £	Total Funds 1998 £
2. Direct Charitable Expenditure				
Employment and Accommodation	764803	116809	881612	677948
Working with Offenders	148654	144696	293350	283549
Working with Young People	663606	127903	791509	744018
Community Care	239409	-	239409	324931
Community Safety	52730	188600	241330	221699
Other Initiatives	11980	22547	34527	30279
	----- 1881182 -----	----- 600555 -----	----- 2481737 -----	----- 2282424 -----
3. Fundraising and Publicity				
Staff Costs	47728	-	47728	44274
Advertising and Publicity	2045	-	2045	1555
Equipment and Other Costs	7337	-	7337	7477
	----- 57110 -----	----- - -----	----- 57110 -----	----- 53306 -----
4. Management and Administration of the Charity				
Staff Costs	76601	-	76601	69078
Audit Fees	4500	-	4500	4500
Administration and Equipment Costs	10519	-	10519	10247
	----- 91620 -----	----- - -----	----- 91620 -----	----- 83825 -----

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Notes to the Accounts for the year ended 31 March 1999

5. *Total Resources Expended*

	Staff Costs	Depreciation	Other Costs	Total 1999	Total 1998
	£	£	£	£	£
Charitable services	1746364	32275	703098	2481737	2282424
Fundraising and publicity	47728	1546	7836	57110	53306
Management and administration of the charity	76601	2480	12539	91620	83825
	-----	-----	-----	-----	-----
	1870693	36301	723473	2630467	2419555
	-----	-----	-----	-----	-----

Staff Costs

Wages and salaries	1638300	1543551
Social Security costs	145726	133184
Pension costs	26123	21884
Support costs	60544	30276
	-----	-----
	1870693	1728895
	-----	-----

Other Costs include:

Auditors remuneration	3000	4500
Hire purchase interest and finance lease charges	741	741

The average number of employees, analysed by function was:

Charitable Services	119	116
Fundraising and Publicity	2	2
Management and Administration of the Charity	4	4
	-----	-----
	125	122
	-----	-----

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Notes to the Accounts for the year ended 31 March 1999

6. *Fixed Assets*

	Freehold Property	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	£	£	£	£
<i>Cost or Valuation</i>				
at 1 April 1998	39835	201174	14525	255534
Additions	-	28312	-	28312
Disposals	-	(2379)	-	(2379)
	-----	-----	-----	-----
at 31 March 1999	39835	227107	14525	281467
	-----	-----	-----	-----
<i>Accumulated Depreciation</i>				
at 1 April 1998	15938	167943	8327	192208
Charge for year	3984	28686	3631	36301
Disposals	-	(2379)	-	(2379)
	-----	-----	-----	-----
at 31 March 1999	19922	194250	11958	226130
	-----	-----	-----	-----
<i>Net Book Value</i>				
at 1 April 1998	23897	33231	6198	63326
at 31 March 1999	19913	32857	2567	55337

		Total 1999	Total 1998
7. <i>Debtors</i>			
Trade Debtors		115517	54661
Prepayments and Accrued Income		266022	228184
		-----	-----
		381539	282845
		-----	-----
8. <i>Liabilities: Amounts falling due within one year</i>			
Trade Creditors		77349	40998
Accruals		48347	36589
Deferred Income		123243	181919
Other Creditors including Taxation and Social Security		124634	123633
Bank Loans and Mortgage		2305	1948
		-----	-----
		375878	385087
		-----	-----
9. <i>Liabilities: Amounts falling due after more than one year</i>			
Bank Loans and Mortgage		13665	16327
Other Creditors		-	1978
		-----	-----
		13665	18305
		-----	-----

DEVELOPING INITIATIVES FOR SUPPORT IN THE COMMUNITY LIMITED

Notes to the Accounts for the year ended 31 March 1999

10. *Restricted Funds*

	Total 1999	Total 1998
	£	£
<i>Incoming Resources</i>		
Employment and Accommodation	117360	117519
Working with Offenders	142085	146898
Working with Young People	112399	139646
Community Care	-	59485
Community Safety	173945	140592
Other Initiatives	22586	30496
	568375	634636
<i>Resources Expended</i>		
Direct Charitable Expenditure	600555	630956
<i>Net Incoming/(Outgoing) Resources before Transfers</i>	(32180)	3680
Transfer from Unrestricted funds to offset costs incurred on behalf of Restricted Funds	17336	2212
<i>Net Movement of Funds</i>	(14844)	5892
Fund Balances brought forward	37338	31446
<i>Fund Balances Carried Forward</i>	22494	37338

The balances held on Restricted Funds at 31 March 1999 are analysed below in Note 11 and represent the written down value of Tangible Fixed Assets and Net Current Assets (Cash at Bank) in respect of named funds.

11. *Analysis of Net Assets Between Funds*

	Tangible Fixed Assets	Net Current Assets	Total 1999
	£	£	£
<i>Restricted Funds</i>			
Drugs Outreach Workers, Spennymoor, Co Durham	-	10396	10396
Drugs Outreach Premises, Spennymoor, Co Durham	-	10593	10593
Community Safety, Homesafe Project, Co Durham	-	219	219
HELP, IT Fund, Scarborough, North Yorkshire	-	1286	1286
	-	22494	22494
<i>Unrestricted Funds</i>	55337	277115	332452
<i>Total Funds</i>	55337	299609	354946