

Registered number: 2740229  
Charity number: 1013995

**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

WEDNESDAY



A21      "A1NMRUGH"      #15  
12/12/2012  
COMPANIES HOUSE

 **bishop  
fleming**  
chartered accountants

**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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**Trustees**

Mr P Hudson, Principal  
Rev C McQuillen Wright  
Mr V Downer  
Mrs C Oliver  
Mr I Halford

**Company registered  
number**

2740229

**Charity registered  
number**

1013995

**Registered office**

Lander House  
5 Upper Lemon Villas  
Truro  
Cornwall  
TR1 2PD

**Company secretary**

Mrs C Oliver

**Auditors**

Bishop Fleming  
Chartered Accountants  
Chy Nyverow  
Newham Road  
Truro  
Cornwall  
TR1 2DP

**Bankers**

Lloyds TSB Bank Plc  
Truro  
Cornwall  
TR1 2QT

**Solicitors**

Coodes  
2 Princes Street  
Truro  
Cornwall  
TR1 2EZ

Michelmoores  
Woodwater House  
Pynes Hill  
Exeter  
EX2 5WR

**FRESHFIELD SERVICE LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2012**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Freshfield Service Limited (the Charity) for the ended 31 March 2012. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. INTRODUCTION**

The trustees, who are also the directors, have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity.

**b. LEGAL STATUS**

The charitable company is governed by its Memorandum and Articles of Association. It was incorporated under the Companies Act 1985 and is limited by guarantee, registered number 2740229.

**c. RECRUITMENT AND INDUCTION OF TRUSTEES**

Trustees are recruited from the local community and reflect people and agencies who have been users of the Freshfield Service, champions of the development of the Service, and professional advisors to the Service. In this way, sound political and financial planning can be tempered with an understanding of the individuals and agencies for whom the Service exists.

Trustees are provided with comprehensive information about the day to day work of the Service and a pack explaining the obligations of Trustees.

All Board members are invited to regular team training events, and welcome to attend internal meetings as appropriate. In this way members can keep up to date with developments. Where appropriate training events and conferences are available, Trustees are supported and encouraged to attend and feedback information to other board members. During the year Trustees attended staff team events on various subjects and staff have attended Board meetings to update Trustees about the nature of the work and developments in the funding and local networking of the service.

**d. ORGANISATIONAL STRUCTURE**

The Charity is managed by the board of Trustees who are also the directors. The board has up to 13 members who are invited and appointed by the existing board, meet at least quarterly and administer the Charity. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity.

Following the departure of the former Chief Executive and Deputy Chief Executive, a Service Manager was appointed in May 2011 to manage the day to day operations of the Service. This has proved to be a highly successful and as Trustees we have noted the way the team has become more cohesive, more focussed on achieving the aims of the Service and have taken more ownership of the future development of the Service in this period of change.

The Charity is also assisted by an honorary President and a group of honorary Vice Presidents who give valuable support and advice.

**FRESHFIELD SERVICE LIMITED  
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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**e. RELATED PARTIES**

In so far as it is complimentary to the Chanty's objects, The Freshfield Service is guided by both local and national policy. This is informed by the work of the Cornwall Drug and Alcohol Action Team, this team being the local partnership charged with responsibility for delivering the National Drug Strategy and commissioning services at a local level.

**f. RISK MANAGEMENT**

During the year the board has continued to review the major risks to which the Chanty may be exposed. The risks are minimised by the systems that are in place to monitor and control these risks and to mitigate any impact they have on the Chanty.

Procedures are in place to ensure compliance with Health & Safety of Staff (paid and volunteer), clients and visitors to Lander House and other centres used by the Service throughout Cornwall. Continuing implementation of Drugs & Alcohol National Occupational Standards (DANOS), and Accreditation of the Service and its individual counsellors by the British Association for Counselling & Psychotherapy (BACP) ensure quality and professionalism is always at the heart of Service delivery.

**OBJECTIVES AND ACTIVITIES**

**a. PRINCIPAL AIMS AND OBJECTIVES**

The main objective is to be a first class Service which provides free, friendly, accurate information and counselling Services to drugs users, their families and friends in Cornwall and the Isles of Scilly. This is achieved through the importance placed by the Service on its staff and their support and training, and the inclusion in this of the Board members as trainees and trainers. Staff are resourced and supported to attend training and conferences around the Country and increasingly via the Internet that keep the Service abreast of new developments.

**b. ENSURING OUR WORK DELIVERS OUR AIMS**

We continually review our work in the light of the aims of the Service through feedback from clients (invited at all meetings and venues), and action taken as a result through team meetings, counselling and needle exchange meetings, Board meetings, and staff and Trustee events. We are referring to the Chanty Commissioners' guidance on public benefit and matching future plans and actions with the Chanty's experience of what is effective and appreciated by the various groups of clients with whom we work.

**c. VOLUNTEERS**

The Chanty is grateful for the unstinting efforts of its volunteers who are essential in the provision of needle exchange services.

**ACHIEVEMENTS AND PERFORMANCE**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**FRESHFIELD SERVICE LIMITED  
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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**b. SERVICE HISTORY AND OVERVIEW**

The Freshfield Service is a professional organisation committed to people of all ages who have concerns about their own or someone else's drug use. We work within Cornwall and the Isles of Scilly.

We were established in 1984 principally for counselling, and we now provide a range of services.

Anyone can seek help from our counselling or needle exchanges which are confidential and free of charge. Counselling is provided on a client led basis, not limited by numbers of sessions or 'prescription' of therapeutic styles.

Freshfield's underlying ethos is that people should be provided with high quality professional help in a respectful manner which empowers them to make their own decisions. To this end we train and support our volunteers to meet and assist clients at our drop in needle exchanges and to disseminate printed health and harm reduction information.

Established in 1989 as a response to concerns regarding transmission of blood borne diseases in the drug injecting population, the needle exchange service provides sterile equipment to a large number of clients who have no relationship with any other agency. For the large majority of our clients we are the only available source of information and advice about safer drug use.

This has enabled us to signpost clients to other appropriate services in the county. Close professional links with the statutory sector, along with other non statutory agencies, have proved essential in establishing the widest possible provision for clients attending our open access services which operate at many sites throughout the county. This helps to address the transport difficulties arising from the rural nature of our catchment area.

Statistical reports for the period are available under separate cover by telephoning the office to request them.

**c. INCOME GENERATION**

Our funding for future years is currently under threat due to the probable aggregation of service provider during the 2013/14 financial year. At present we are actively seeking other sources of financial support, either to provide the same services as we currently provide or to branch out into allied services if required. However, due to solid financial reserves we intend to continue to provide a wide range of services we currently support for the foreseeable future.

**d. FINANCIAL REVIEW**

Against the backdrop of reduced resources and insecurities over funding, the Charity has ended the financial year with a net decrease in funds of £48,502.

**e. FACTORS RELEVANT TO ACHIEVE OBJECTIVES**

During the financial year we appointed three additional members of staff as Substance Misuse Practitioners. These appointments, together with the efforts of our new Service Manager and the continuing hard work of our Data Management officer, have enabled us to achieve our performance targets as set by the Cornwall Drug and Alcohol Action Team.

**a. RESERVES POLICY**

Note 14 to the financial statements shows the summary of funds as at the year end. Unrestricted funds amounted to £318,913 but only £189,703 of this is freely available because the balance is invested in fixed assets. The board have determined that the appropriate level of free reserves which are not invested in fixed assets should be equivalent to between three and six months of income which equates to between £124,000 and £248,000. At this level the Trustees feel that they would be able to continue the current activities of the Charity in

**FRESHFIELD SERVICE LIMITED  
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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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the event of a significant drop in funding. This would then give the Chanty time to find new sources of funding. At present the free reserves reach this target level. However, the Trustees are committed to continue raising additional unrestricted funds.

**b. SPECIAL THANKS**

The Chanty would like to extend special thanks for financial support from Truro Cathedral, Church organisations and Parochial Church Councils throughout Cornwall, and the many generous private donors who support us on behalf of others, in memory of others, and in gratitude for the services they have received from us.

In 1985 Richard and Imogen Holt conceived of and began the Freshfield Service as an independent, safe, confidential service for anyone affected by drug use in Cornwall and the Isles of Scilly. They ran and defended the Service together, always fighting for its core client group, those who found using services a difficult and fearful enterprise.

We would like to thank them for their years of dedication to the client group of the Freshfield Service, initially as volunteers and then leaders of the Service staff group. They have helped many hundreds of clients and created many opportunities for excellent treatment where there had been and would have been few.

**c. FUNDS**

The trustees consider that it has adequate and available assets on all the individual restrictions and unrestricted funds to fulfil the obligations of each fund.

**d. KEY DONOR**

During the year the Chanty received general income of £463,256 from The Cornwall Drug & Alcohol Action Team. This funding represents 97.8% (2011-99.7%) of the Chanty's funding.

**PLANS FOR THE FUTURE**

The Chanty plans to continue client led core activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The Chanty will also work towards the continuing implementation of Drugs & Alcohol National Occupational Standards (DANOS) and other relevant standards.

We will continue to support staff with appropriate training and both managerial and non-managerial supervision in recognition of the fact that a Service such as Freshfield is recognised by its client group as being effective and helpful because of the level of training, support and professionalism delivered by the individual staff members. We will continue to elicit and act upon the feedback given by clients to us about what they find useful and what stops them from using services.

**MEMBERS' LIABILITY**

The Members of the Chanty guarantee to contribute an amount not exceeding £1 to the assets of the Chanty in the event of winding up.

**EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED**

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. The Chanty carries out exit interviews for all staff leaving the organisation and has adopted a procedure of upward feedback for senior management and the Trustees.

**FRESHFIELD SERVICE LIMITED  
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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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The Charity has implemented a number of detailed policies in relation to all aspects of personnel matters including

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the Charity's Equal opportunities policy, the Charity has long established fair employment practices in the recruitment, selection, retention and training of disabled staff

Full details of these policies are available from the Charity's offices

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Freshfield Service Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**AUDITOR**

The auditors, Bishop Fleming, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 25<sup>th</sup> 12 and signed on their behalf, by



**Mrs C Oliver**  
Treasurer & Company Secretary



**FRESHFIELD SERVICE LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FRESHFIELD SERVICE LIMITED**

We have audited the financial statements of Freshfield Service Limited for the year ended 31 March 2012 set out on pages 9 to 20. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**FRESHFIELD SERVICE LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

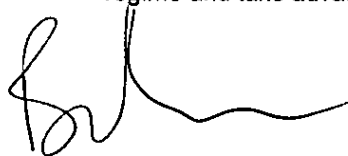
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FRESHFIELD SERVICE LIMITED**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' report



Alison Oliver FCA (Senior Statutory Auditor)  
for and on behalf of

**Bishop Fleming**  
Chartered Accountants  
Statutory Auditors  
Chy Nyverow  
Newham Road

Truro

Cornwall

TR1 2DP

Date 9/11/12

**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating income and expenditure account)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

	Note	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income	2	10,000	428	10,428	1,295
Incoming resources from charitable activities		-	463,256	463,256	495,955
<b>TOTAL INCOMING RESOURCES</b>		<b>10,000</b>	<b>463,684</b>	<b>473,684</b>	<b>497,250</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5,6	-	514,228	514,228	456,068
Governance costs	4	-	7,958	7,958	8,365
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>522,186</b>	<b>522,186</b>	<b>464,433</b>
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<b>10,000</b>	<b>(58,502)</b>	<b>(48,502)</b>	<b>32,817</b>
Transfers between Funds	13	(10,000)	10,000	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-</b>	<b>(48,502)</b>	<b>(48,502)</b>	<b>32,817</b>
Total funds at 1 April 2011		-	367,415	367,415	334,598
<b>TOTAL FUNDS AT 31 MARCH 2012</b>		<b>-</b>	<b>318,913</b>	<b>318,913</b>	<b>367,415</b>

The notes on pages 11 to 20 form part of these financial statements

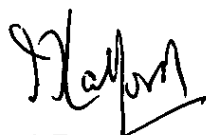
**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REGISTERED NUMBER: 2740229**

**BALANCE SHEET**  
**AS AT 31 MARCH 2012**

	Note	£	2012 £	£	2011 £
<b>FIXED ASSETS</b>					
Tangible assets	10		129,210		129,456
<b>CURRENT ASSETS</b>					
Debtors	11	119,628		15,503	
Cash at bank and in hand		90,138		233,934	
		<u>209,766</u>		<u>249,437</u>	
<b>CREDITORS</b> amounts falling due within one year	12	(20,063)		(11,478)	
<b>NET CURRENT ASSETS</b>			<u>189,703</u>		<u>237,959</u>
<b>NET ASSETS</b>			<u>318,913</u>		<u>367,415</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	13		318,913		367,415
			<u>318,913</u>		<u>367,415</u>

The financial statements 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Trustees on and signed on their behalf, by



**Mr I Halford, Trustee**

The notes on pages 11 to 20 form part of these financial statements

**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

**1.2 COMPANY STATUS**

The company is a company limited by guarantee, registered number 2740229. The members of the company are the Trustees named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 INCOMING RESOURCES**

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 RESOURCES EXPENDED**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

**1.6 GOING CONCERN**

The Trustees have assessed whether the use of going concern basis is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are awaiting notification of the funding notice for the 2013-13 financial year. Subject to this confirmation, Trustees believe that a going concern basis is an appropriate assessment.

**FRESHFIELD SERVICE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES (continued)**

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
Plant and machinery	-	10% reducing balance
Fixtures and fittings	-	10% reducing balance
Computer equipment	-	25% reducing balance

**1.8 PENSIONS**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2. VOLUNTARY INCOME**

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Donations	-	418	418	120
Debtor's Relief Fund	-	10	10	1,000
Donation - Lloyds TSB	10,000	-	10,000	175
	<u>10,000</u>	<u>428</u>	<u>10,428</u>	<u>1,295</u>

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Cornwall & Isles of Scilly Drug & Alcohol Team - Counselling & HIV/Needle Exchange	-	463,256	463,256	495,955
	<u>-</u>	<u>463,256</u>	<u>463,256</u>	<u>495,955</u>

**FRESHFIELD SERVICE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**4. GOVERNANCE COSTS**

	<b>Restricted funds 2012 £</b>	<b>Unrestricted funds 2012 £</b>	<b>Total funds 2012 £</b>	<b>Total funds 2011 £</b>
Auditors' remuneration	-	6,219	6,219	7,367
Governance - Trustees travel reimbursed	-	1,123	1,123	998
Trustees indemnity insurance	-	616	616	-
	<u>-</u>	<u>7,958</u>	<u>7,958</u>	<u>8,365</u>

**FRESHFIELD SERVICE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**5. DIRECT COSTS**

	HIV/NX £	Volunteer Scheme £	Service Co- ordinator £	Counsellors £
Life Insurance	810	-	298	1,181
Supervision & training	2,466	-	-	4,141
NX equipment and supplies	48,822	-	-	-
Rent and rates	13,246	-	-	1,929
Repairs and maintenance	478	-	-	-
Sundry	718	-	-	-
Audit fees	360	-	-	-
Legal and professional	206	-	-	1,339
Motor and travel	15,267	1,155	402	11,079
Printing and stationery	253	-	-	-
Light and heat	676	-	-	-
Wages and salaries	72,261	780	-	109,136
National insurance	5,988	-	2,753	10,493
Pension cost	325	-	1,361	7,602
	<b>161,876</b>	<b>1,935</b>	<b>4,814</b>	<b>146,900</b>
		<b>Substance Misuse £</b>	<b>Total 2012 £</b>	<b>Total 2011 £</b>
Life Insurance		384	2,673	9,300
Supervision & training		1,023	7,630	8,384
NX equipment and supplies		-	48,822	39,563
Rent and rates		-	15,175	13,113
Repairs and maintenance		-	478	-
Sundry		-	718	661
Audit fees		-	360	300
Legal and professional		132	1,677	15,503
Motor and travel		7,346	35,249	28,744
Printing and stationery		-	253	495
Light and heat		-	676	760
Wages and salaries		33,930	216,107	205,520
National insurance		3,139	22,373	21,408
Pension cost		796	10,084	12,061
		<b>46,750</b>	<b>362,275</b>	<b>355,812</b>



**FRESHFIELD SERVICE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**6. SUPPORT COSTS**

	<b>Governance</b>	<b>HIV/NX</b>	<b>Volunteer</b>	<b>Service Co-</b>
	<b>£</b>	<b>£</b>	<b>Scheme</b>	<b>ordinator</b>
			<b>£</b>	<b>£</b>
Life insurance	-	198	5	57
Supervision & training	-	849	-	-
Advertising	-	286	34	370
Rent and rates	-	11	-	-
Repairs and maintenance	-	1,590	-	-
Sundry	-	1,354	-	-
Accountancy fees	-	312	8	91
Subscriptions	-	405	11	117
Motor and travel	-	5	-	1
Printing and stationery	-	2,506	66	725
Computer expenses	-	3,048	80	882
Telephone	-	4,151	109	1,202
Administration expenses	-	569	15	165
Equipment hire	-	324	9	94
Insurance	616	4,822	-	-
Light and heat	-	170	-	-
Bank charges and interest	-	12	-	3
Establishment expenses	-	2,058	-	-
Wages and salaries	-	28,425	748	8,228
National insurance	-	1,696	45	491
Pension cost	-	1,390	37	402
Depreciation	-	3,475	91	1,006
	<b>616</b>	<b>57,656</b>	<b>1,258</b>	<b>13,834</b>

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**6. SUPPORT COSTS (continued)**

	Counsellors	Substance Misuse	Total 2012	Total 2011
	£	£	£	£
Life insurance	198	62	520	1,738
Supervision & training	-	-	849	-
Advertising	1,280	1,398	3,368	117
Rent and rates	18	-	29	23
Repairs and maintenance	2,595	-	4,185	870
Sundry	2,209	-	3,563	2,379
Accountancy fees	313	99	823	1,518
Subscriptions	405	128	1,066	1,006
Motor and travel	5	1	12	326
Printing and stationery	2,505	791	6,593	4,221
Computer expenses	3,048	963	8,021	4,827
Telephone	4,152	1,311	10,925	9,265
Administration expenses	570	180	1,499	-
Equipment hire	324	102	853	674
Insurance	6,862	-	12,300	14,220
Light and heat	277	-	447	3,126
Bank charges and interest	11	4	30	29
Establishment expenses	3,359	-	5,417	-
Wages and salaries	28,425	8,976	74,802	41,800
National insurance	1,697	536	4,465	3,929
Pension cost	1,390	439	3,658	1,842
Depreciation	3,475	1,097	9,144	8,346
	<u>63,118</u>	<u>16,087</u>	<u>152,569</u>	<u>100,256</u>

**7. NET INCOME / (EXPENDITURE)**

This is stated after charging

	2012 £	2011 £
Depreciation of tangible fixed assets		
- owned by the charity	9,144	7,973
Pension costs	<u>13,742</u>	<u>13,903</u>

During the year, no Trustees received any remuneration (2011 £NIL)

During the year, no Trustees received any benefits in kind (2011 £NIL)

3 Trustee received reimbursement of travel expenses amounting to £1,230 in the current year, (2011 1 Trustee - £998)

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**8. AUDITORS' REMUNERATION**

	2012 £	2011 £
Fees payable to the company's auditor for the audit of the company's annual accounts	5,129	4,980
Fees payable to the company's auditor and its associates in respect of Other services supplied pursuant to such legislation	1,090	2,387
	<u>6,219</u>	<u>7,367</u>

**9. STAFF COSTS**

Staff costs were as follows

	2012 £	2011 £
Wages and salaries	290,129	247,320
Social security costs	26,837	25,337
Other pension costs	13,742	13,903
	<u>330,708</u>	<u>286,560</u>

The average monthly number of employees during the year was as follows

	2012 No.	2011 No.
Administration	1	1
Provision of services	10	10
	<u>11</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year

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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b>COST</b>					
At 1 April 2011	146,097	12,876	17,599	38,200	214,772
Additions	-	1,047	-	7,851	8,898
At 31 March 2012	146,097	13,923	17,599	46,051	223,670
<b>DEPRECIATION</b>					
At 1 April 2011	37,988	6,966	14,217	26,145	85,316
Charge for the year	2,922	696	338	5,188	9,144
At 31 March 2012	40,910	7,662	14,555	31,333	94,460
<b>NET BOOK VALUE</b>					
At 31 March 2012	105,187	6,261	3,044	14,718	129,210
At 31 March 2011	108,109	5,910	3,382	12,055	129,456

**11. DEBTORS**

	2012 £	2011 £
Other debtors	115,814	-
Prepayments and accrued income	3,814	15,503
	<u>119,628</u>	<u>15,503</u>

**12. CREDITORS:  
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2012 £	2011 £
Trade creditors	10,695	5,338
Accruals and deferred income	9,368	6,140
	<u>20,063</u>	<u>11,478</u>

**FRESHFIELD SERVICE LIMITED**  
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**13. STATEMENT OF FUNDS**

	<b>Brought Forward £</b>	<b>Incoming resources £</b>	<b>Resources Expended £</b>	<b>Transfers in/out £</b>	<b>Carried Forward £</b>
<b>UNRESTRICTED FUNDS</b>					
General funds	<b>367,415</b>	<b>463,684</b>	<b>(522,186)</b>	<b>10,000</b>	<b>318,913</b>
<b>RESTRICTED FUNDS</b>					
Cornwall & Isles of Scilly Drug & Alcohol Action Team - IT Equipment	-	-	-	(10,000)	(10,000)
Other Restricted funds	-	<b>10,000</b>	-	-	<b>10,000</b>
	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>
<b>Total of funds</b>	<b>367,415</b>	<b>473,684</b>	<b>(522,186)</b>	<b>-</b>	<b>318,913</b>

**SUMMARY OF FUNDS**

	<b>Brought Forward £</b>	<b>Incoming resources £</b>	<b>Resources Expended £</b>	<b>Transfers in/out £</b>	<b>Carried Forward £</b>
General funds	<b>367,415</b>	<b>463,684</b>	<b>(522,186)</b>	<b>10,000</b>	<b>318,913</b>
Restricted funds	-	<b>10,000</b>	-	<b>(10,000)</b>	-
	<b>367,415</b>	<b>473,684</b>	<b>(522,186)</b>	<b>-</b>	<b>318,913</b>

A grant for £10,000 was received in the year from Lloyds TSB as a contribution towards the salary costs of the Service Manager. The grant was fully spent for the purposes to which it was intended.

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted funds 2012 £</b>	<b>Unrestricted funds 2012 £</b>	<b>Total funds 2012 £</b>	<b>Total funds 2011 £</b>
Tangible fixed assets	-	<b>129,210</b>	<b>129,210</b>	129,457
Current assets	-	<b>209,766</b>	<b>209,766</b>	249,437
Creditors due within one year	-	<b>(20,063)</b>	<b>(20,063)</b>	(11,479)
	<b>-</b>	<b>318,913</b>	<b>318,913</b>	<b>367,415</b>

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**15. CONTROLLING PARTY**

The company is controlled by its board of directors

**16. RELATED PARTIES**

During the year the charity paid £2,733 (2011 £nil) for the rent of a church hall where Rev C McQuillen Wright is the Vicar. Rev C McQuillen Wright is a trustee for Freshfield Service Limited.

Freshfield Service Limited paid £264 (2011 £nil) for 6 CRB checks to the Diocesan Board of Finance Limited. Mr I Halford is a trustee of both charities.