

CYNGOR ALCOHOL INFORMATION **SERVICE LIMITED**

(A company limited by guarantee and not having a share capital)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2005



Charity Registration number 1039386
Company number 2751104

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2005

STATUS

The organisation is a company limited by guarantee and a registered Charity governed by its memorandum and articles of association. Charity Number 1039386. Company Number 2751104.

DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The directors and trustees serving during the year and since the year end were as follows:-

Dr D A Jones (Chairman)
P Braid
Rev E R Lloyd-Jones
R C Williams
E R Jones
L M Hughes
A L Roberts
M F Tonkin (appointed 14th April 2005)

No trustee has any beneficial interest in the charitable company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The number of guarantees at 31 March 2005 was 7 (31 March 2004: 7).

COMPANY SECRETARY AND CHIEF EXECUTIVE

A D White

THE DIRECTOR OF SERVICE

O A Owen

The Director is not a Director in the legal sense (Companies Act 1985).

REGISTERED OFFICE AND PRINCIPAL ADDRESS

12 Trinity Square
Llandudno
Conwy
LL30 2RA

AUDITORS

Williams Denton Cyf
Chartered Certified Accountants and Registered Auditors
13 Trinity Square
Llandudno
LL30 2RB

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2005

SOLICITORS

J Owens
Hanover House
The Roe
St Asaph

BANKERS

National Westminster Bank plc
62 Mostyn Street
Llandudno
LL30 2SN

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2005

The Trustees present their report and accounts for the year ended 31 March 2005. Administrative information set out on page 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1; they comply with the Charitable Company's Memorandum and Articles of Association, current statutory requirements and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Charity's Objectives

The objects of the Charity are the relief of persons suffering from problems caused by alcohol or drug misuse; the prevention of alcohol and drug problems through the provision of treatment units, education and training for professionals and volunteers in the field, and the advancement of the education of the public about the incidence and effects on society of the use and abuse of and dependence upon alcohol or drugs within Wales and the Marches.

Organisation

The Company is a Registered Charity Number 1039386. It is also a Limited Company by Guarantee Number 2751104, not having a share capital. It is regulated by its Memorandum and Articles of Association which came into effect on incorporation. The Articles state that the board membership shall be the Chairperson, Vice Chairpersons and Finance Officer along with the members elected at the Annual General Meeting and members co-opted by the Board.

Activities and review of the year

For the 13th year running, CAIS has delivered more service than ever before, spanning 17 identified services and employing over 120 staff. In this year we have received 3,123 referrals, with a further 514 referrals being received by the CAIS-managed DAWN project and 187 by the CAIS-managed HM Prison Service TSS contract. In total, including clients registered prior to the commencement of the year, CAIS assisted 4,094 clients in the year 2004/2005.

The CAIS "Don't Touch-Tell!" schools drug awareness programme has been seen by 32,954 infant/primary and junior school children in 533 performances at 275 schools across North Wales during the year. The totals represent an increase of 64% over the last financial year.

With the rapid expansion that the Company has achieved over the past few years, it was felt necessary that our Community Services division was reorganised, and during the last financial year major preparations were put in place for this to happen with effect from 1st April 2004.

The changes have proved very beneficial enabling CAIS to deliver more service with a greater efficiency than ever before, adding to the stability of the Company.

The CAIS-managed central and north west Wales DAWN project, funded by the European Social Fund and based at the Colwyn Bay DAWN Centre, operating throughout the counties of Denbighshire, Conwy, Ynys Môn and Gwynedd, brings an innovative, creative concept to the four counties within the European Objective One area.

The project was funded under the European Objective One programme in November 2002 for a period of two years. Together with our partners, The Duke of Edinburgh's Award, NACRO, The Prince's Trust and SOVA, we were successful in our application for a further period of funding and that has been granted and runs to 31st December 2006 in the sum of £4,135,293.

The Colwyn Bay DAWN Centre is a wholly-owned CAIS property which received support from the National Lottery Community Fund for the complete refurbishment.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2005

During the last financial year we set up a central referral facility, enabling both members of the public and service professionals to refer into CAIS via one identified telephone number, allowing immediate appointments to be provided for those needing the Charity's help. This again has proved to be a great success, working in conjunction with BBC national television and radio programmes to provide national helplines and assessment. The CAIS Data Centre central referral department dealt with 30,759 calls in the year up to 31st March 2005, with the demand constantly increasing.

Last year, together with our DAWN partners, we were successful in tendering for the HM Prison Service Transitional Support Scheme project, working closely with Altcourse and Swansea Prisons in the rehabilitation of ex-prisoners to north, mid and west Wales. The project continues to be extremely successful, with referrals considerably in excess of target.

In September 2003, a Finance, Performance & General Purposes Committee of the Board was set up, which meets regularly. The creation of this committee has brought Board members closer to the workings of the Company and given a much deeper insight to members. Management has also benefited from closer working links with Board members and being able to call on their vast experience in many matters.

CAIS' activities have again focused on the needs of individuals, and will continue to do so.

The organisational structure is that of a Board of Trustees who set the Charity's policies, with a Company Secretary/Chief Executive and Director with delegated powers to carry those policies out reporting to the Trustees at regular Board meeting. Additionally, detailed reports are made to the Finance, Performance and General Purposes Committee, consisting of four Board members (Trustees). The organisational structure and a description of the decision-making processes within the Charity have been provided to the Charity Commission as part of the Commission's review of CAIS in September 2003.

The Charity has extensive relationships with other related parties and organisations in the pursuance of its charitable goals. CAIS actively and collaboratively works with the Welsh Assembly Government, the National Health Service, the Probation Service, North Wales Police, the various North Wales Social Services Departments, HM Prison Service, the Employment Service, Bangor University, the Duke of Edinburgh's Award, NACRO, Prince's Trust and SOVA.

CAIS' plans for the future are the further development and consolidation of its services.

Our Chief Executive, Mr Anthony D. White, retires on 31st March 2005. The Board wish to place on record their deep appreciation of the immense contribution he has made during his term of office. He has played a large part in the rapid expansion of the Company and put his many business skills to very good use. Mr White continues with CAIS in the role of Company Secretary/Secretary to the Board.

Results

The financial results are as per the attached financial statements

Reserve policy

CAIS has free reserves that currently stand at £443,837. These reserves are the reserves that are not invested in tangible fixed assets. The Trustees consider that the level of free reserves the Charitable Company will require to sustain its operations over the coming period is £480,000. There is a shortfall of £36,163 from the targeted figure. Whilst the current level of reserves may prove sufficient, it is prudent to ensure that there are enough free reserves to provide financial flexibility to meet forthcoming challenges, to cover temporary timing differences for grant claims, and adequate working capital to allow CAIS to respond to emergencies.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2005

Investment policy

The Charitable Company has a policy of keeping liquid funds on short-term deposits, which can be accessed readily. The Charitable Company has a Finance Department that monitors the return on investment and maximises income risk free.

Risk Management

All CAIS developments are subject to proven financial control. Service need is assessed and careful financial planning occurs at monthly meetings between senior managers and the finance team. Each new project is assessed on its merit and CAIS has successfully avoided becoming a project-driven Charitable Company. Service Level Agreements, service contracts or funding is in place before activity begins. Staff employed within "time limited" projects are placed on specific task contracts.

The board have assessed the relevant major risks to which the Charitable Company is exposed, i.e. financial control, investment arrangements and reserves, and are satisfied that systems are in place to mitigate exposure to these risks.

Conclusion

The creation of the National Assembly of Wales has enabled matters on the ground to be brought to the attention of politicians more easily.

It is clear that the Welsh Assembly Government continues to have the will and commitment to tackle the problem of drug and alcohol abuse, and this will inevitably have implications for CAIS and other providers throughout Wales.

CAIS is committed to multi-agency working within the statutory and voluntary sector alike in pursuance of the best possible service to our client group.

Overall, CAIS has again consolidated its position. CAIS constantly seeks to strengthen its management team and looks forward to providing an effective, caring and comprehensive service to those people seeking the Charity's help.

Trustees and Trustees' Interests

The Directors and Trustees of the Company during the year are listed on page 2. In accordance with the Articles of Association of the Company all Directors and Trustees appointed under Article 35 retire from office and, being eligible, offer themselves up for re-election.

The Company is limited by guarantee and does not have a share capital.

The limit of the members' guarantee is £1 per person.

Responsibilities of the Directors and Trustees

Company law requires the Directors and Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Company and of its financial position at the end of the year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue on that basis
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2005

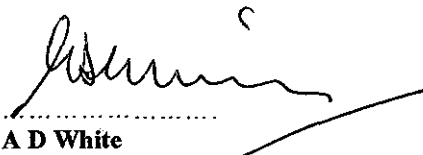
The Directors and Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the accounts comply with the Companies Act 1985 and Charities Act 1993. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Williams Denton Cyf, were appointed as the Charitable Company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

This report was approved by the Board on 20th September 2005


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A D White
Company Secretary

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

Report of the Independent Auditors To the Members of Cyngor Alcohol Information Service Limited For the Year Ended 31 March 2005

We have audited the accounts of Cyngor Alcohol Information Service Limited for the year ended 31 March 2005 which comprise pages 9 to 20. These accounts have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and auditors

As described in the Statement of Directors' and Trustees' Responsibilities, the Charitable Company's trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Report is not consistent with the accounts, if the Charitable Company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

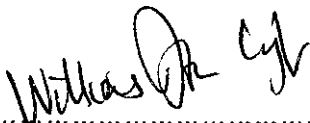
Basis of audit opinion

We conducted our audit in accordance with United Kingdom 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 accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the Charitable 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 accounts are free from material misstatement, 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 accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of the charitable company's affairs as at 31 March 2005 and of its incoming /outgoing resources and application of resources for the year then ended and have been properly prepared in accordance with the Companies Act 1985.


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Williams Denton Cyf
Chartered Certified Accountants
Registered auditors
13 Trinity Square
Llandudno
LL30 2RB

Date: 14/10/05

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED**INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2005**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Incoming Resources					
Voluntary income		2,342		2,342	11,772
Activities in furtherance of the objects of the charitable company:					
Residents income		186,604		186,604	157,787
Service level agreements and grants	2	3,878,306		3,878,306	3,129,400
Activities to generate funds					-
Other income		39,755		39,755	84,347
Investment income and interest		19,758		19,758	14,197
Total incoming resources		<u>4,126,765</u>	<u>-</u>	<u>4,126,765</u>	<u>3,397,503</u>
Resources Expended					
Cost of generating funds					
Fundraising and publicity		18,871		18,871	29,677
Charitable expenditure					
Operating costs	3	3,126,980	31,300	3,158,280	2,657,363
Management and administration	4	865,607		865,607	723,491
Total Resources Expenditure		<u>4,011,458</u>	<u>31,300</u>	<u>4,042,758</u>	<u>3,410,531</u>
Net Incoming/(outgoing) Resources for the year before transfers		<u>115,307</u>	<u>(31,300)</u>	<u>84,007</u>	<u>(13,028)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Incoming/(Outgoing) Resources for the year	5	<u>115,307</u>	<u>(31,300)</u>	<u>84,007</u>	<u>(13,028)</u>
Total funds at 1 April 2004		<u>750,851</u>	<u>529,818</u>	<u>1,280,669</u>	<u>1,293,697</u>
Total funds at 31 March 2005	13	<u><u>866,158</u></u>	<u><u>498,518</u></u>	<u><u>1,364,676</u></u>	<u><u>1,280,669</u></u>

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

Movements in funds are disclosed in note 13.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

BALANCE SHEET AS AT 31 MARCH 2005

	Notes	2005 £	2004 £
Fixed assets			
Tangible assets	8	609,789	640,012
Current assets			
Debtors	9	491,669	391,874
Cash at bank and in hand		692,653	638,432
		<u>1,184,322</u>	<u>1,030,306</u>
Creditors: amounts falling due within one year	10	(429,435)	(389,649)
		<u></u>	<u></u>
Net current assets		754,887	640,657
		<u></u>	<u></u>
Total assets less current liabilities		1,364,676	1,280,669
		<u></u>	<u></u>
Creditors: amounts falling due after more than one year		-	-
		<u></u>	<u></u>
Net Assets	12	<u>1,364,676</u>	<u>1,280,669</u>
Funds			
Restricted Funds			
Fixed assets		258,387	281,290
Other restricted funds		242,621	248,527
		<u>501,008</u>	<u>529,817</u>
Unrestricted funds			
Fixed assets		351,402	326,251
Other charitable funds		443,837	325,148
Designated funds		68,429	99,453
		<u>863,668</u>	<u>750,852</u>
Total Funds	13	<u>1,364,676</u>	<u>1,280,669</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Dr D A Jones
Chairman

Vice-Chairman

Approved by the Board on 20th September 2005

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

1 Accounting Policies

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the *Financial Reporting Standard for Small Entities* (effective June 2002), the *Companies Act 1985* and applicable accounting standards, and the recommendations in *Accounting and Reporting by Charities: Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2000)* issued in October 2000, *SORP Update Bulletin 1* issued in December 2002.

The following is a summary of the significant accounting policies adopted in the preparation of the financial statements.

Tangible fixed assets

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Land and buildings	10-50 years
Plant and machinery	10-25%

Incoming resources

Service level agreements, grants, fees and rents

Income from service level agreements, grants, fees and rents, including capital grant, is included in incoming resources when these are receivable, except as follows:

- When it is specified that income from service level agreements and grants received by the charitable company are to be used in future periods, the income is deferred until those period.
- When conditions are imposed which have to be fulfilled before the charitable company becomes entitled to use such income the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When specified that income, including capital grants, is for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Investment income

Investment income is included when receivable by the charitable company.

The trustees have considered the most appropriate policy for investing funds and have invested in risk free bonds and other investments designed for the charitable company sector. The return on investment has been 3% per annum.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2005

Pensions

Defined Contribution Scheme – Standard life

The charitable company operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the income and expenditure account in the period to which they relate. These contributions are invested separately from the company's assets. The scheme is administered by Standard Life.

Defined Benefit Scheme – National Health Service

The charitable company administers, on behalf of the employees who transferred from the employment of the Clwydian Community Care NHS Trust, a pension scheme provided by the National Health Service. The pension cost represents contributions payable by the company to the fund.

The charitable company is not liable for any deficit on the Standard life or NHS pension fund in respect of its members therefore no FRS17 disclosures have been made.

Defined Benefit Scheme – Gwynedd County Council

The charity operates a defined benefit pension scheme. The regular pension cost is charged to the Statement of Financial Activities and is based on the expected pension costs over the service life of the employees.

The current pension deficit is spread in the Statement of Financial Activities over the period during which the charity benefits from the employees' services.

The Charitable company may be liable for increased contributions into the Gwynedd Council pension scheme at a future date, the amount being determined by actuarial valuations, therefore FRS 17 Disclosure is required.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA as charged.

Fund accounting

Funds held by the charitable company are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes, projects and fixed assets.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. 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 accounts.

Reserves

Reserves identify the funds invested in tangible fixed assets. This highlights the level of free reserves available to CAIS.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

2 Service level agreements and grants

	2005	2004
	£	£
National Assembly	237,825	233,063
Supported Housing Revenue Grant (SHRG)	741,206	697,729
NW Probation Services	248,716	125,514
Unitary Authorities	721,211	135,852
Health service	1,339,977	1,253,982
Community Fund	-	5,728
Other/WEFO	589,371	677,532
	<u>3,878,306</u>	<u>3,129,400</u>

3 Operating Costs

	2005	2004
	£	£
Accommodation and property costs	315,291	349,503
Staffing and associated costs	2,153,802	1,983,423
Treatment and patient expenses	82,668	117,420
Other direct costs	606,519	207,017
	<u>3,158,280</u>	<u>2,657,363</u>

4 Management and administration costs

	2005	2004
	£	£
Staff and associated costs	830,751	605,853
Legal and professional costs	7,011	24,845
Depreciation	27,845	83,082
Professional fees	-	9,711

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2005**

5	Net Incoming/Outgoing resources for the year	2005	2004
		£	£

This is stated after charging:

Depreciation of owned fixed assets	79,354	80,032
Depreciation of assets held under finance leases and hire purchase contracts	508	3,050
Auditors' remuneration	8,383	9,711
Operating lease rentals:		
Land & Buildings	39,911	37,997
Other	5,168	22,557
Trustees Remuneration	0	0
Trustees Expenses	3,970	2,947

6	Information on employees' emoluments	2005	2004
		£	£
	Wages and salaries	2,443,655	2,115,020
	Social security costs	221,061	185,084
	Other pension costs	109,641	70,281
		<hr/>	<hr/>
		2,774,357	2,370,385

Employees with emoluments over £50,000 were as follows:	2005	2004
	No.	No.
£50,001-£60,000		1
£60,001-£70,000		
£70,001-£80,000	2	2

	2005	2004
	No.	No.
Average number of employees during the year:	126	114

The charitable company trustees received no remuneration. The following expenses were paid:

Conferences	1,196	2,601
Mobile phone	296	320
Travel	1,921	26
Other	557	-
	<u>3,970</u>	<u>2,947</u>

7	Interest payable and similar charges	2005	2004
		£	£
	Lease finance charges and hire purchase interest	17	2,781

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

8	Tangible fixed assets	Freehold Land and Buildings	Plant and Machinery	Total
		£	£	£
	Cost			
	At 1 April 2004	506,635	343,677	850,312
	Additions	-	49,638	49,638
	Disposals			
	At 31 March 2005	506,635	393,315	899,950
	Depreciation			
	At 1 April 2004	29,650	180,649	210,299
	Charge for the year	11,751	68,111	79,862
	At 31 March 2005	41,401	248,760	290,161
	Net book value			
	At 31 March 2005	465,233	144,556	609,789
	At 31 March 2004	476,984	163,028	640,012
			2005	2004
			£	£
	Net book value of plant and machinery included in above held under finance leases and hire purchase contracts		-	3,558
9	Debtors		2005	2004
			£	£
	Debtors		371,311	276,991
	Prepayments and accrued income		120,358	114,883
			491,669	391,874
10	Creditors: amounts falling due within one year		2005	2004
			£	£
	Obligations under finance leases and hire purchase contracts		-	1,122
	Other taxation and social security		85,484	74,081
	Accruals and Deferred income		284,669	242,667
	Trade Creditors		59,071	67,048
	Other creditors		211	4,731
			429,435	389,649

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2005**

11	Obligations under finance leases and hire purchase contracts	2005 £	2004 £
	Amounts payable:		
	Within one year	-	1,122
	Within two to five years	-	-
		<hr/> - <hr/>	<hr/> 1,122 <hr/>

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2005****12 Analysis of net assets between funds**

	Tangible Fixed Assets £	Net Current Assets £	Creditors over one year £	Total £
Restricted funds				
Community fund	254,861			254,861
Mobile unit and site fees		969		969
Young Persons Substance Misuse Project		15,656		15,656
Treatment fund		6,226		6,226
Wrexham rehabilitation scheme		2,530		2,530
Family support scheme		811		811
NAW Take Five project		1,424		1,424
Critical moment intervention		9,000		9,000
Brief Intervention	3,526	233		3,759
Criminal Justice intervention fund		205,772		205,772
	258,387	242,621		501,008
Designated funds				
Welsh European Funding Office		68,429		68,429
General funds	351,402	443,837		795,239
	609,789	754,887		1,364,676

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2005****13 Movement in funds**

	Balance 1 April 2004	Incoming	Movement in Funds Outgoing	Transfers	Balance 31 March 2005
	£	£	£	£	£
Restricted funds:					
Community funded fixed assets	277,769		22,908		254,861
Mobile unit and site fees	6,491		5,522		969
Young Persons Substance Misuse Project	16,040		384		15,656
Treatment fund	6,226				6,226
Wrexham rehabilitation scheme	2,530				2,530
Family support scheme	811				811
NAW Take Five project	1,424				1,424
Critical moment intervention	9,000				9,000
 Brief Intervention	3,754		2,486	2,491	3,759
Welsh European funding office	-				
NW Probation Service	205,772				205,772
 Total restricted funds	<u>529,817</u>	<u></u>	<u>31,300</u>	<u>2,491</u>	<u>501,008</u>
Unrestricted funds:					
Fixed assets					
General fund	651,399	3,784,012	3,608,574	(31,598)	795,239
Designated funds:	-				
Welsh European Funding Office	99,453	342,753	402,884	29,107	68,429
 Total unrestricted funds	<u>750,852</u>	<u>4,126,765</u>	<u>4,011,458</u>	<u>(2,491)</u>	<u>863,668</u>
 Total funds	<u>1,280,669</u>	<u>4,126,765</u>	<u>4,042,758</u>	<u>-</u>	<u>1,364,676</u>

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

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Purposes of restricted funds

The Community Fund financed refurbishment of the DAWN Centre in Colwyn Bay. The fund will reduce annually by depreciation.

The mobile unit project was established for the purchase, equipping and siting of a mobile display and information unit. This fund is reducing annually with depreciation and other fees.

The Young Persons Substance Misuse Project provides support to young people undergoing treatment for substance misuse.

The Treatment Fund was established to improve treatment programmes for in-patients undergoing detoxification. The initial use of this fund was to produce a bilingual leaflet; however it appears that a website may be more appropriate. The development of a website will take place in the foreseeable future. The funds will also be used to assess the needs for a safe house, this is ongoing and some funding will be utilised for development in the foreseeable future.

The Wrexham rehabilitation scheme was set up to support the people living in the Wrexham area. The remaining funds are surplus on the scheme and will be used for outcome monitoring in the foreseeable future.

The Family Support scheme was established to support families. The funds were initially going to be used to develop information packs, however a family support website has been suggested as an alternative and discussions on the development are ongoing.

Take Five was a training project supported by the National Assembly for Wales of which funds remain unused. The funds will be used to publish a training manual that is currently being developed.

The Critical Moment Intervention Fund scheme has been set up to assist the people of Wrexham who require immediate access to treatment. The funds may be used to design a research programme associated with the Wrexham Youth offending team

Brief Intervention reserve is to fund the depreciation of IT equipment used by employees working on the project.

The North Wales Probation fund will be used for the treatment of in-patients in the future.

14	Operating lease commitments	2005	2004
		£	£
	At 31 March 2005 the charitable company had annual commitments under non-cancellable operating leases as set out below:-		
	<i>Land & Buildings</i>		
	Within one year	41,775	37,997
	Between one and five years	30,487	50,201
	Between two and five years	63,768	-
	<i>Other</i>		
	Within one year	5,441	13,598
	Between one and two years	325	13,871
	Between two and five years	-	4,407

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15 Gwynedd County Council Pension Scheme

<u>Assumptions as at</u>	<u>31 Mar 2005</u>		<u>1 Aug 2004</u>	
	<u>% p.a.</u>		<u>% p.a.</u>	
Price increases	2.9%		2.9%	
Salary increases	4.4%		4.4%	
Pension increases	2.9%		2.9%	
Discount rate	5.4%		5.8%	
 <u>Assets (Employer)</u>	 <u>Long Term</u>		 <u>Long Term</u>	
	<u>Return at</u>	<u>Assets at</u>	<u>Return at</u>	<u>Assets at</u>
	<u>31 Mar 2005</u>	<u>31 Mar 2005</u>	<u>1 Aug 2004</u>	<u>1 Aug 2004</u>
	<u>% p.a.</u>	<u>£000</u>	<u>% p.a.</u>	<u>£000</u>
Equities	7.7%	334	7.9%	259
Bonds	4.8%	58	5.4%	53
Property	5.7%	34	6.7%	28
Cash	4.8%	21	4.5%	7
Total	7.0%	447	7.3%	347
 <u>Net Pension Asset as at</u>		<u>31 Mar 2005</u>		<u>1 Aug 2004</u>
		<u>£000</u>		<u>£000</u>
Estimated Employer Assets (A)		447		347
Present Value of Scheme Liabilities		515		376
Present Value of Unfunded Liabilities		-		-
Total Value of Liabilities (B)		515		376
Net Pension Asset (A)-(B)		(68)		(29)

* The actuary estimates that this liability comprises £515,000, £0 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2005. The approximation involved in the roll forward means that the split of liabilities between the three classes of member may not be reliable for certain types of employer. However, the actuary is satisfied that the approach used leads to reasonable estimates for the aggregate liability figure.

** It is assumed that all funded pensions are payable for the remainder of the member's life, that 80% of pensioners are married at death and that their spouse will receive a pension equal to 50% of the member's pension at the date of the member's death.

16 Related party transactions

During the year payments of £12,210 (2004: £9,133) were made to Mrs S Young for Data Services. £200 (2004: £879) was still outstanding and included in creditors at the year end. Mrs S Young is the daughter of Mr A D White, Chief Executive/Company Secretary. Mrs G White, who is the wife of Mr White the Chief Executive/Company Secretary, was paid £1,998 for catering services.

17 Taxation

The charitable company is exempt for corporation tax on its charitable activities.