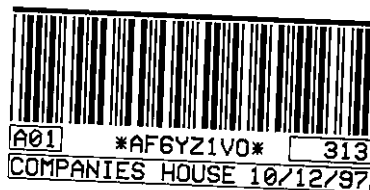


2751194

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

**REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 1997**



CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

Contents	Pages
Company information	1
Directors' report	2 - 3
Auditors' report	4
Income and expenditure account	5
Balance sheet	6
Notes to the financial statements	7 - 11

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

COMPANY INFORMATION AS AT 31 MARCH 1997

DIRECTORS

Dr DA Jones (Chairman)
Dr DHO Lloyd
EW Jones
RFP Drennan
P Braid
Rev ER Lloyd-Jones (appointed 18 March 1997)

SECRETARY

L Waldron

REGISTERED OFFICE

Tyldesley House
Clarence Road
Llandudno

REGISTERED NUMBER

2751104

AUDITORS

Aston Hughes & Co
Chartered Accountants
Selby Towers
29 Princes Drive
Colwyn Bay
LL29 8PE

PRINCIPAL BANKERS

National Westminster Bank plc
Llandudno

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

DIRECTORS' REPORT

The directors present their annual report with the financial statements of the company for the year ended 31 March 1997.

PRINCIPAL ACTIVITIES

The company was incorporated on 28 September 1992, limited by guarantee, not having a share capital. On that date the undertaking of the Clwyd and Gwynedd Alcohol Information Service was transferred to the company.

Cyngor Alcohol Information Service Limited (CAIS) is a community based agency working in a multi disciplinary setting. It is a registered charity - Registration number 506771.

CAIS was established by Clwyd and Gwynedd Health Authorities and County Councils with support from churches, voluntary and statutory organisations and the Welsh Office.

CAIS provides a range of services for those who have problems with drugs and alcohol. CAIS Treatment Services provides an in-patient detoxification and treatment service for drug and alcohol misusers. This service is located at Hafan Wen, Watery Road, Wrexham and is a registered nursing home with 24 beds which has been the major development during the year. The facility opened for patients on 13 January 1997. CAIS Residential Services provides a rehabilitation service based on a network of supported housing and a residential unit. The Residential Unit is located at Ty'n Rodyn, Lower Penallt, Glanrafon Hill, Bangor and is a registered care home with seven places. CAIS Community Services provides a confidential counselling service carried out by trained, supervised and accredited counsellors in centres across North Wales.

Cais also provides:

a service for those affected by other people's drinking

a service to clients of the North Wales Probation Service who have a drug and alcohol problem

training for primary care workers to increase their skills in assessing and interviewing clients with alcohol related problems

dissemination of information on alcohol and alcohol services to professionals and the general public, and works in co-operation with other agencies to reduce alcohol related harm

working with schools and youth services and a range of community organisations, CAIS provides education to raise awareness of alcohol and of safe drinking patterns to prevent the development of alcohol related harm. It provides case consultancy for primary care workers

DIRECTORS AND THEIR INTERESTS

The directors of the company during the year are listed on page 1. In accordance with the Articles of Association of the company all the directors appointed under Article 35 retire from office and being eligible offer themselves 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.

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

DIRECTORS' REPORT

DIRECTORS' RESPONSIBILITIES

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 as at the end of the financial year and of the surplus or deficit 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 directors are responsible for maintaining 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

The auditors, Aston Hughes & Co, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

SMALL COMPANY EXEMPTIONS

In preparing this report, the directors have taken advantage of the special provisions of Section 246 of the Companies Act 1985 relating to small companies.

By order of the board:



.....
L Waldron
Secretary

Approved by the board: 9 September 1997

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

AUDITORS' REPORT

We have audited the financial statements on pages 5 to 11 which have been prepared under the historical cost convention and on the basis of accounting policies set out on page 7.

RESPECTIVE RESPONSIBILITIES OF THE 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 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 judgements 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 as to whether the financial statements 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 financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the state of affairs of the company as at 31 March 1997 and of its deficit for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985, applicable to small companies.



Aston Hughes & Co
Chartered Accountants
Registered Auditors
Selby Towers
29 Princes Drive
Colwyn Bay
LL29 8PE

9 September 1997

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 1997

	Notes	1997 £	1996 £
INCOME			
Fees and rents		96,282	63,993
Service level agreements and grants		931,475	252,585
Donations		13,985	13,663
Other income		28,319	15,452
Investment income		3,400	1,446
		<u>1,073,461</u>	<u>347,139</u>
EXPENDITURE			
Direct expenditure		899,887	126,780
Management and administration		108,056	222,310
Finance and depreciation		23,444	4,038
Interest payable	4	<u>1,190</u>	<u>-</u>
		<u>1,032,577</u>	<u>353,128</u>
SURPLUS FOR THE FINANCIAL YEAR	11	<u><u>40,884</u></u>	<u><u>(5,989)</u></u>

Continuing operations

None of the company's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The company has no recognised gains or losses other than the surplus or deficit for the above two financial years.

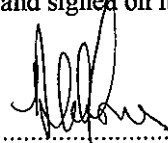
CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

BALANCE SHEET AT 31 MARCH 1997

	Notes	£	1997 £	£	1996 £
FIXED ASSETS					
Tangible assets	6		36,159		13,021
CURRENT ASSETS					
Debtors	7	17,853		13,774	
Cash at bank and in hand		227,199		57,990	
		<u>245,052</u>		<u>71,764</u>	
CREDITORS: amounts falling due within one year	8	<u>(211,655)</u>		<u>(74,256)</u>	
NET CURRENT ASSETS			<u>33,397</u>		<u>(2,492)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>69,556</u>		<u>10,529</u>
CREDITORS: amounts falling due after more than one year	9		<u>(18,143)</u>		<u>-</u>
NET ASSETS			<u><u>51,413</u></u>		<u><u>10,529</u></u>
CAPITAL AND RESERVES					
Other reserves	10		3,020		3,020
Income and expenditure account	11		48,393		7,509
TOTAL MEMBERS' FUNDS	12		<u><u>51,413</u></u>		<u><u>10,529</u></u>

The directors have taken advantage of the special provisions of Part VII of the Companies Act relating to small companies.

The financial statements were approved by the board of directors on 9 September 1997 and signed on its behalf by:



.....
Dr DA Jones (Chairman)
Director

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

1. STATEMENT OF ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Turnover

Income comprises grants, service level agreements, donations, rents and receipts from other associated services rendered during the year.

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Motor vehicles	20% on cost
Furniture and equipment	10% on cost

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the income and expenditure account over the period of the lease.

Pension costs

The 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 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 charge represents contributions payable by the company to the fund.

2. SURPLUS FOR THE FINANCIAL YEAR

Surplus for the financial year is stated:	1997	1996
	£	£
After charging:		
Depreciation of fixed assets	6,097	2,706
Auditors' remuneration	1,898	1,300
	<hr/>	<hr/>

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

3. INFORMATION ON EMPLOYEES EMOLUMENTS

	1997 £
Staff costs	
Wages and salaries	532,894
Social security costs	46,859
Other pension costs	29,092
	<u>608,845</u>

Employees with emoluments over £40,000 were as follows:

	1997 No.
£40,001 - £45,000	<u>1</u>

4. INTEREST PAYABLE AND SIMILAR CHARGES

	1997 £	1996 £
Lease finance charges and hire purchase interest	<u>1,190</u>	<u>-</u>

5. PENSION COSTS

Defined contribution scheme

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £12,721 (1996:£2,749).

Defined benefit Scheme

The 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 charge for the year was £16,371 (1996:£nil).

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
Cost:	
At 1 April 1996	27,065
Additions	29,235
At 31 March 1997	56,300
Depreciation:	
At 1 April 1996	14,044
Charge for year	6,097
At 31 March 1997	20,141
Net book value:	
At 31 March 1997	36,159
At 31 March 1996	13,021

Included above are assets held under finance leases or hire purchase contracts as follows:-

	1997 £	1996 £
Net book values:		
Motor vehicles	25,617	-
Depreciation charge for the year:		
Motor vehicles	3,383	-

Net obligations under finance leases and hire purchase contracts are secured on the assets acquired.

7. DEBTORS

	1997 £	1996 £
Other debtors	225	-
Prepayments and accrued income	17,628	13,774
	17,853	13,774

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

8. CREDITORS: amounts falling due within one year

	1997	1996
	£	£
Net obligations under finance leases and hire purchase contracts	6,857	-
Other taxes and social security costs	21,791	3,117
Other creditors	40,577	-
Accruals and deferred income	142,430	71,139
	<u>211,655</u>	<u>74,256</u>

9. CREDITORS: amounts falling due after more than one year

	1997	1996
	£	£
Net obligations under finance leases and hire purchase contracts	<u>18,143</u>	<u>-</u>

Obligations under finance leases and hire purchase contracts are due within five years.

10. OTHER RESERVES

	1997	1996
	£	£
Balance at beginning and end of year	<u>3,020</u>	<u>3,020</u>

11. INCOME AND EXPENDITURE ACCOUNT

	1997	1996
	£	£
Retained surplus at 1 April 1996	7,509	13,498
Surplus for the year	<u>40,884</u>	<u>(5,989)</u>
Retained surplus at 31 March 1997	<u>48,393</u>	<u>7,509</u>

CYNGOR ALCOHOL INFORMATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 1997

12. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	1997	1996
	£	£
Surplus for the financial year	40,884	(5,989)
Opening members' funds	10,529	16,518
Closing members' funds	<u>51,413</u>	<u>10,529</u>
 Represented by:-		
Equity interests	<u>51,413</u>	<u>10,529</u>