

**Fife Alcohol Support Service
Company Limited by Guarantee
Financial Statements
For
31st March 2007**

Charity Number SC010422

Company Registration Number 97502

CARTERS ACCOUNTANTS LLP
Chartered Accountants & Registered Auditors
Pentland House
Saltire Centre
Glenrothes
Fife
KY6 2AH



**Fife Alcohol Support Service
Company Limited by Guarantee**

Financial Statements

Year Ended 31st March 2007

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Fife Alcohol Support Service Company Limited by Guarantee

Members of the Board and Professional Advisers

Registered Charity Name Fife Alcohol Support Service

Charity Number SC010422

Company Registration Number 97502

Registered Office 17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Trustees Mr D Watt
Mr R Gibson
Mr J Hamilton
Mr F Jensen

Secretary Mr J Hamilton

Auditor Carters Accountants LLP
Chartered Accountants
& Registered Auditors
Pentland House
Saltire Centre
Glenrothes
Fife
KY6 2AH

Bankers The Royal Bank of Scotland plc
23/25 Rosslyn Street
Kirkcaldy
Fife
KY1 3HA

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report

Year Ended 31st March 2007

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2007

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements

The trustees

The trustees who served the charity during the period were as follows:

Mr D Watt
Mr R Gibson
Mr J Hamilton
Mr F Jensen
Dr H Gordon

(Retired 14th September 2006)

Structure, Governance and Management

Fife Alcohol Support Service (FASS) is a company limited by guarantee not having share capital and is recognised by the Inland Revenue as a charity (Scottish Charity number SC010422)

The Agency is run through a Management Committee made up of Trustees. New trustees are appointed to the Agency on the basis that they meet certain criteria and conditions including:

- The expertise they may bring

- Personal recommendation from other Trustees and Chief Executive

- Former service users

In line with FASS Equal Opportunities Policy trustees from disadvantaged, ethnic and minority groups are encouraged to be involved with the Agency

The formal process of appointment to the Agency is outlined in the Constitution. The process involves an informal meeting with the Chairman and Service Manager to assess suitability, and candidates are required to submit a letter detailing their expertise and the reasons why they are interested in becoming involved with the Agency.

Induction and training of new members is provided through the Chairman and Service Manager. This process has been formalised with the development of a trustee's job description, which have been approved and formally ratified by the Committee. The legal obligation of Trustees is highlighted in the Constitution and a copy is provided to all Trustees on appointment along with the Management Structure

Decisions relating to Agency Policies, Service Standards, Service Planning and Strategic Direction including Agency objectives are made by Trustees. Decisions around the day to day management of the organisation are devolved to the Service Manager

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report *(continued)*

Year Ended 31st March 2007

In accordance with the memorandum and Articles of Association D Watt and R Gibson retire by rotation at the AGM. D Watt and R Gibson being eligible, offer themselves for re election

Objectives and Activities

The principal activity of the Agency is the provision of an alcohol service for problem drinkers, their friends and families and the Agency acts as a research, training and information resource on problems arising from alcohol misuse

The Agency aims to provide an equitable, accessible alcohol counselling service for the people of Fife, working in partnership with all relevant organisations

The Agency harnesses the skills of local volunteers, recruited from within the local community By providing training and out of pocket expenses, on average 30 Volunteers contribute approximately 2475 hours counselling and/or administrative and Committee support every year.

Achievements and Performance

A nominated Link Officer undertakes a 6 monthly operational review which includes the monitoring of performance achieved against objectives set including those agreed within the 3 year Service Level Agreement which further outlines the Charity's key objectives These objectives are the subject of ongoing review taking into account the Scottish Executives Plans for Action on Alcohol Problems. The Agency's Management Information System Orion gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report along with other relevant operational and financial information

Quarterly Reports and 6 monthly monitoring forms highlight planned activities and progress towards performance targets These reports are submitted to the Management Committee for approval and forwarded to Fife DAAT, NHS and Fife Council Reports outline changing trends or any other factors within or outwith the charity's control In addition the Agency has contributed to the review processes around the DAAT and the Corporate Action Plan which was submitted to the Scottish Executive

The new management structure has now been operational for six months with staff familiarising themselves with their new roles and responsibilities, a process that has bedded in well The Agency has continued to develop its services and is considering expanding its services where shortfalls in provision or gaps in provision exist In this respect an initial application to the Big Lottery Fund has been made looking at a Family Mentoring Project

In relation to the staff within the Agency a development process has been put in place with training needs being identified and suitable counselling diploma training and other courses identified

On an annual basis the Agency holds a Planning Day which provides a forum for communicating information to staff and volunteers and allows everyone attending the opportunity of feeding back opinions, views and issues around the management services provided

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report *(continued)*

Year Ended 31st March 2007

Financial Review

The Agency maintained strict financial control in its operations during 2006/07 with an overall increase in funds as disclosed by the Income and Expenditure Account of £44,113 being achieved in the financial year, which when added to reserves brought forward left the Agency with reserves of £161,871 to carry forward into the current financial year. The underspend was almost entirely due to vacancies and recruitment delays pending the implementation of the new management structure.

The Agency's policy on reserves is to maintain uncommitted balances of approximately three months operating expenditure equivalent of 25% of annual income which is calculated to be sufficient to meet potential unforeseen expenditure identified as part of a risk management assessment process. This includes the potential wind up of the Agency should funding be withdrawn or the running costs exceed the funding available. If such an event were to transpire the Agency would require to meet redundancy costs and all other outstanding liabilities at that time.

The current funding package covers the running costs of the Agency.

The principal funding bodies are Fife NHS and Fife Council. Grant funding from these bodies enabled the Agency in 2006-07 to meet its obligations in terms of its employees and provided the resources to set up and maintain the infrastructure needed for the delivery of a Fife wide alcohol counselling service as close to the point of where clients need the support as possible. The grant funding also provided the resources for the management of the Agency and the support costs including IT and property.

Plans for Future Periods

Details of plans for future periods are forwarded and approved by Fife DAAT, Fife NHS and Fife Council via 3 year Service Level Agreement. A 3 year Service Level Agreement further outlines the Charity's key objectives.

The management structure of the Agency was reviewed in 2005/06 with the objective of strengthening management arrangements and importantly improving front line customer service at the point of delivery. The priority will be to complete the recruitment process for the vacant posts, develop the objectives of the restructuring and to monitor on a continuous basis the expected improvements. Supporting these developments will be an upgrade to the IT systems within the Agency. In addition partnership working with DAAT and other statutory and voluntary sector service providers will be an essential part of the development plan and strategy for the future which will involve the Agency in a number of reviews and pilots around assessment and referral processes.

After a long period of proactive bidding, the New Ways Project, previously Lottery funded has now been successful in attracting recurring funds from 2006/07 from NHS Fife Development Fund and has been renamed the All Round Care Project.

A Lottery bid has been submitted to the Big Lottery during 2007 to extend the current service delivery and if this is successful development of the service will be a key priority.

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report *(continued)*

Year Ended 31st March 2007

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the trustees 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 charity will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

A resolution to re-appoint Carters Accountants LLP as auditor for the ensuing year will be proposed at the Annual General Meeting.

**Fife Alcohol Support Service
Company Limited by Guarantee**

Trustees Annual Report *(continued)*

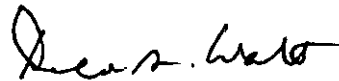
Year Ended 31st March 2007

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

Registered office:
17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Signed on behalf of the board



Donald A Watt
Chairman

21/06/07

Fife Alcohol Support Service Company Limited by Guarantee

Independent Auditor's Report to the Members of Fife Alcohol Support Service

Year Ended 31st March 2007

We have audited the financial statements of Fife Alcohol Support Service for the year ended 31st March 2007 on pages 9 to 18 which comprise the Statement of Financial Activities and the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on pages 11 to 12.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Trustees and Auditors

The responsibilities of the trustees (who also act as directors of Fife Alcohol Support Service for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Responsibilities of the Trustees on page 5.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether the information given in the Trustees Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, 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 remuneration of the trustees and other transactions is not disclosed.

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

Fife Alcohol Support Service Company Limited by Guarantee

Independent Auditor's Report to the Members of Fife Alcohol Support Service (continued)

Year Ended 31st March 2007

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees in the preparation of the financial statements, 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 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, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31st March 2007 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 1985, and
- the information given in the Trustees Annual Report is consistent with the financial statements



CARTERS ACCOUNTANTS LLP
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& Registered Auditors

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Fife
KY6 2AH

25/7/07

**Fife Alcohol Support Service
Company Limited by Guarantee**

**Statement of Financial Activities (Incorporating the
Income and Expenditure Account)**

Year Ended 31st March 2007

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Incoming Resources					
Incoming resources from generating funds					
Voluntary income	2	373,354	71,959	445,313	452,764
Investment income	3	5,271	–	5,271	3,684
Other incoming resources	4	2,719	–	2,719	1,184
Total Incoming Resources		<u>381,344</u>	<u>71,959</u>	<u>453,303</u>	<u>457,632</u>
Resources Expended					
Charitable activities	5/6	(346,807)	(44,674)	(391,481)	(464,743)
Governance costs	7	(17,709)	–	(17,709)	(21,315)
Total Resources Expended		<u>(364,516)</u>	<u>(44,674)</u>	<u>(409,190)</u>	<u>(486,058)</u>
Net Incoming/(Outgoing) Resources Before Transfers					
Transfer between funds	8	16,828	27,285	44,113	(28,426)
		(1,162)	1,162	–	–
Net Income/(Expenditure) for the Year		<u>15,666</u>	<u>28,447</u>	<u>44,113</u>	<u>(28,426)</u>
Reconciliation of Funds					
Total funds brought forward		111,473	6,285	117,758	146,184
Total Funds Carried Forward		<u>127,139</u>	<u>34,732</u>	<u>161,871</u>	<u>117,758</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The notes on pages 11 to 18 form part of these financial statements.

Fife Alcohol Support Service Company Limited by Guarantee

Balance Sheet

31st March 2007

	Note	2007 £	2006 £
Fixed Assets			
Tangible assets	11	28,154	39,881
Current Assets			
Debtors	12	5,216	20,484
Cash at bank and in hand	13	175,457	138,677
		<u>180,673</u>	<u>159,161</u>
Creditors: Amounts Falling due Within One Year	14	<u>(46,956)</u>	<u>(81,284)</u>
Net Current Assets		133,717	77,877
Total Assets Less Current Liabilities		<u>161,871</u>	<u>117,758</u>
Net Assets		<u>161,871</u>	<u>117,758</u>
Funds			
Restricted income funds	16	34,732	6,285
Unrestricted income funds	17	127,139	111,473
Total Funds		<u>161,871</u>	<u>117,758</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved by the members of the committee on the ~~21st Dec 07~~ and are signed on their behalf by

Mr D Watt


Mr R Gibson

The notes on pages 11 to 18 form part of these financial statements

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2007

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005), the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006

Cash Flow Statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small

Fixed Assets

All fixed assets are included at cost and fixed assets of the value of £100 or greater are capitalised

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows.

Fixtures and Equipment 20% to 33% straight line
Leasehold Property Improvements 20% straight line

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2007

1. Accounting Policies *(continued)*

Incoming Resources

All incoming resources are stated are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included if full in the Statement of Financial Activities when receivable.

Bank interest is included when receivable

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

**Fife Alcohol Support Service
Company Limited by Guarantee**

Notes to the Financial Statements

Year Ended 31st March 2007

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Donations				
Donations	–	1,006	1,006	–
Scottish Executive	–	–	–	17,932
Fife Council	67,238	–	67,238	66,408
Fife NHS	306,116	–	306,116	301,252
All Round Care	–	42,700	42,700	33,878
Scottish Executive Drug and Alcohol Action Team (DAAT)	–	28,253	28,253	33,294
	<u>373,354</u>	<u>71,959</u>	<u>445,313</u>	<u>452,764</u>

3. Investment Income

	Unrestricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Bank interest receivable	<u>5,271</u>	<u>5,271</u>	<u>3,684</u>

4. Other Incoming Resources

	Unrestricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Fees and reports	<u>2,719</u>	<u>2,719</u>	<u>1,184</u>

5. Costs of Charitable Activities by Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Core	131,813	–	131,813	192,061
Health Centre Project	122,224	–	122,224	103,438
All Round Care	–	29,819	29,819	29,421
Rehab Funding	–	2,490	2,490	4,366
Men's Health Project	–	–	–	10,128
Family Support/Group Work	–	–	–	3,240
Sessional Worker	–	9,052	9,052	11,874
Support costs	92,770	3,313	96,083	110,215
	<u>346,807</u>	<u>44,674</u>	<u>391,481</u>	<u>464,743</u>

**Fife Alcohol Support Service
Company Limited by Guarantee**

Notes to the Financial Statements

Year Ended 31st March 2007

6. Costs of Charitable Activities by Activity

	Activities undertaken directly £	Support costs £	Total Funds 2007 £	Total Funds 2006 £
Core	131,813	79,332	211,145	284,047
Health Centre Project	122,224	13,438	135,662	116,559
All Round Care	29,819	3,313	33,132	32,448
Rehab Funding	2,490	—	2,490	6,237
Men's Health Project	—	—	—	10,128
Family Support/Group Work	—	—	—	3,450
Sessional Worker	9,052	—	9,052	11,874
	<u>295,398</u>	<u>96,083</u>	<u>391,481</u>	<u>464,743</u>

7. Governance Costs

	Unrestricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Salaries and wages	9,506	9,506	6,836
Employer's NIC	710	710	511
Audit fees	3,779	3,779	2,217
Legal fees	50	50	30
Costs of trustees' meetings	1,594	1,594	—
Bank charges	7	7	—
Staff pension costs	1,569	1,569	1,062
Compensation for loss of office	—	—	8,375
Insurance	494	494	—
Motor and travelling costs	—	—	784
Training and Conference costs	—	—	323
Publication costs	—	—	1,177
	<u>17,709</u>	<u>17,709</u>	<u>21,315</u>

8. Net Incoming/ (Outgoing) Resources for the Year

This is stated after charging

	2007 £	2006 £
Staff pension contributions	32,468	44,674
Depreciation	15,393	15,684
Auditors' fees	<u>3,779</u>	<u>2,217</u>

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2007

9. Staff Costs and Emoluments

Total staff costs were as follows:

	2007	2006
	£	£
Wages and salaries	243,632	261,410
Social security costs	16,823	17,981
Other pension costs	32,468	36,299
Other post retirement benefit costs	738	67,000
	<u>293,661</u>	<u>382,690</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows

	2007	2006
	No	No
Core	7	12
Health Centre Project	6	5
All Round Care	1	2
Sessional	1	—
	<u>15</u>	<u>19</u>

No employee received emoluments of more than £60,000 during the year (2006 Nil)

10. Trustees' Remuneration

The trustees received no remuneration in the year ended 31 March 2007 (2006 £nil) During the year ended 31 March 2007 one of the charity's trustees claimed travelling expenses of £833 (2006 £702) for the travelling expenses incurred in relation to services provided to the charity

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2007

11. Tangible Fixed Assets

	Equipment £	Leasehold Property £	Total £
Cost			
At 1st April 2006	20,978	50,597	71,575
Additions	3,666	—	3,666
At 31st March 2007	<u>24,644</u>	<u>50,597</u>	<u>75,241</u>
Depreciation			
At 1st April 2006	10,929	20,765	31,694
Charge for the year	5,273	10,120	15,393
At 31st March 2007	<u>16,202</u>	<u>30,885</u>	<u>47,087</u>
Net Book Value			
At 31st March 2007	<u>8,442</u>	<u>19,712</u>	<u>28,154</u>
At 31st March 2006	<u>10,049</u>	<u>29,832</u>	<u>39,881</u>

Fixed Assets are valued at cost

Fixed Assets of the value of £100 or greater are capitalised

12. Debtors

	2007 £	2006 £
Trade debtors	423	275
Other debtors	—	18,555
Prepayments	4,793	1,654
	<u>5,216</u>	<u>20,484</u>

13. Cash at Bank and in Hand

	2007 £	2006 £
Bank deposit account	175,368	138,452
Cash in hand	89	225
	<u>175,457</u>	<u>138,677</u>

**Fife Alcohol Support Service
Company Limited by Guarantee**

Notes to the Financial Statements

Year Ended 31st March 2007

14. Creditors: Amounts falling due within one year

	2007	2006
	£	£
Bank loans and overdrafts	9,846	152
Accruals	37,110	81,132
	<u>46,956</u>	<u>81,284</u>

15. Commitments under Operating Leases

At 31st March 2007 the charity had annual commitments under non cancellable operating leases as set out below

	Land and buildings	
	2007	2006
	£	£
Operating leases which expire:		
After more than 5 years	<u>12,500</u>	<u>12,500</u>

16. Restricted Income Funds

	Balance at 1 Apr 2006	Incoming/ Outgoing resources	Transfers	Balance at 31 Mar 2007
	£	£	£	£
All Round Care	1,433	9,568	—	11,001
Rehab Project	1,278	(2,440)	1,162	—
Men's Health	124	—	—	124
Sessional Worker	3,450	19,151	—	22,601
Donation from family	—	1,006	—	1,006
	<u>6,285</u>	<u>27,285</u>	<u>1,162</u>	<u>34,732</u>

**Fife Alcohol Support Service
Company Limited by Guarantee**

Notes to the Financial Statements

Year Ended 31st March 2007

17. Analysis of Net Assets Between Funds

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
Restricted Income Funds:			
All Round Care	—	11,001	11,001
Rehab Project	—		
Men's Health	—	124	124
Sessional Worker	—	22,601	22,601
Donation from family	—	1,006	1,006
	—	<u>34,732</u>	<u>34,732</u>
Unrestricted Income Funds	<u>28,154</u>	<u>98,985</u>	<u>127,139</u>
Total Funds	<u>28,154</u>	<u>133,717</u>	<u>161,871</u>

18. Company Limited by Guarantee

The company is limited by guarantee and, consequently, has no share capital

**Fife Alcohol Support Service
Company Limited by Guarantee**

Management Information

Year Ended 31st March 2007

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 7 to 8.**

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007 £	2006 £
Incoming Resources		
Voluntary Income		
Donations	1,006	–
Scottish Executive	–	17,932
Fife Council	67,238	66,408
Fife NHS	306,116	301,252
All Round Care	42,700	33,878
Scottish Executive Drug and Alcohol Action Team (DAAT)	28,253	33,294
	<u>445,313</u>	<u>452,764</u>
Investment Income		
Bank interest receivable	5,271	3,684
Other Incoming Resources		
Fees and reports	2,719	1,184
	<u>453,303</u>	<u>457,632</u>
Total Incoming Resources		

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007	2006
	£	£
Resources Expended		
Charitable Activities		
Staff costs Wages & Salaries	234,125	254,574
Staff costs Employer's NIC	16,113	17,470
Staff costs Pension costs	30,899	35,237
Staff costs Other post retirement benefits	738	58,625
Establishment Rent	13,411	13,166
Establishment Light & heat	2,274	2,196
Establishment Repairs & maintenance	1,191	1,103
Establishment Insurance	1,989	1,974
Motor vehicle expenses	3,890	4,533
Motor and travel costs Other	12,025	12,844
Office expenses Telephone	8,686	5,650
Office expenses Other	9,017	6,146
Depreciation	15,393	15,684
Other (user defined)	398	692
Core Supervision costs	1,331	1,085
Core office and computer costs	5,822	2,161
Core sundry expenses	325	2,184
Core cleaning wages and expenses	277	490
Core rent counsellors room	6,108	4,210
Core advertising	4,191	8
Core volunteers expenses	2,960	3,256
Core literature	557	348
Core training and conferences	3,162	3,081
Core hospitality	941	318
Core provisions tea/coffee etc	930	899
Core office and computer costs	2,495	926
Core sundry expenses	139	958
Core cleaning wages and expenses	119	209
Core advertising	1,796	3
Core training and conferences	1,355	1,320
Core hospitality	403	136
Core provisions	398	385
Health Centre supervision costs	600	825
Health Centre training and conferences	2,210	727
Health Centre training and conferences (support)	947	311
All Round Care supervision costs	135	225
All Round Care training and conferences	1,463	—
External supervision	15	—
Training costs	163	—
Rehab Funding office and computer costs	—	1,294
Rehab Funding training and conferences	2,490	2,200
FHM Project office and computer costs	—	555
FHM Project training and conferences	—	943

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007 £	2006 £
Family Support/Group Worker advertising	–	1,269
Family Support/Group Worker training and conferences	–	490
Family Support/Group Worker training and conferences	–	210
Sessional Worker recruitment costs	–	1,743
Sessional Worker training and conferences	–	2,080
	<u>391,481</u>	<u>464,743</u>
Governance Costs		
Salaries and wages	9,506	6,836
Employer's NIC	710	511
Audit fees	3,779	2,217
Legal fees	50	30
Costs of trustees' meetings	1,594	–
Bank charges	7	–
Staff pension costs	1,569	1,062
Compensation for loss of office	–	8,375
Insurance	494	–
Motor and travelling costs	–	784
Training and Conference costs	–	323
Publication costs	–	1,177
	<u>17,709</u>	<u>21,315</u>
Total Resources Expended	<u>409,190</u>	<u>486,058</u>
Net Incoming/(Outgoing) Resources for the Year	<u>44,113</u>	<u>(28,426)</u>

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007 £	2006 £
Charitable Activities		
Core		
<i>Activities undertaken directly</i>		
Staff costs Wages & Salaries	66,702	83,741
Staff costs Employer's NIC	4,556	5,846
Staff costs Pension costs	6,235	10,647
Staff costs Other post retirement benefits	738	50,250
Establishment Rent	9,388	9,216
Establishment Light & heat	1,592	1,537
Establishment Repairs & maintenance	834	772
Establishment Insurance	1,989	1,383
Motor and travel costs Other	1,742	1,801
Telephone	4,723	3,939
Office expenses Other	6,312	4,197
Subscriptions	398	692
Supervision costs	1,331	1,085
Office and computer costs	5,822	2,161
Sundry expenses	325	2,184
Cleaning wages and expenses	277	490
Rent counsellors room	6,108	4,210
Advertising	4,191	8
Volunteers expenses	2,960	3,256
Literature	557	348
Training and conferences	3,162	3,081
Hospitality	941	318
Provisions tea/coffee etc	930	899
	<u>131,813</u>	<u>192,061</u>
<i>Support costs</i>		
Staff costs Wages & Salaries	38,652	44,445
Staff costs Employer's NIC	2,919	3,013
Staff costs Pension costs	4,711	6,314
Staff costs Other post retirement benefits	–	8,375

Fife Alcohol Support Service Company Limited by Guarantee

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007 £	2006 £
Establishment Rent	4,023	3,950
Establishment Light & heat	682	659
Establishment Repairs & maintenance	357	331
Establishment Insurance	—	591
Motor vehicle expenses	1,161	1,200
Telephone	2,024	1,688
Office expenses Other	2,705	1,799
Depreciation	15,393	15,684
Office and computer costs	2,495	926
Sundry expenses	139	958
Cleaning wages and expenses	119	209
Advertising	1,796	3
Training and conferences	1,355	1,320
Hospitality	403	136
Provisions	398	385
	<u>79,332</u>	<u>91,986</u>
	<u>211,145</u>	<u>284,047</u>
Health Centre Project		
<i>Activities undertaken directly</i>		
Staff costs Wages & Salaries	90,289	77,643
Staff costs Employer's NIC	6,503	5,550
Staff costs Pension costs	14,898	11,785
Motor and travel costs	6,367	6,908
Telephone	1,357	—
Supervision costs	600	825
Training and conferences	2,210	727
	<u>122,224</u>	<u>103,438</u>
<i>Support costs</i>		
Staff costs Wages & Salaries	7,488	8,025
Staff costs Employer's NIC	456	524
Staff costs Pension costs	1,236	1,301
Motor vehicle expenses	2,729	2,960
Telephone	582	—
Training and conferences	947	311
	<u>13,438</u>	<u>13,121</u>
	<u>135,662</u>	<u>116,559</u>
All Round Care		
<i>Activities undertaken directly</i>		
Staff costs Wages & Salaries	20,830	22,129
Staff costs Employer's NIC	1,511	1,629

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007	2006
	£	£
Staff costs Pension costs	3,437	3,483
Motor and travel costs Other	2,443	1,955
Supervision costs	135	225
Training and conferences	1,463	–
	<u>29,819</u>	<u>29,421</u>
Support costs		
Staff costs Wages & Salaries	2,314	2,459
Staff costs Employer's NIC	168	181
Staff costs Pension costs	382	387
Motor and travel costs Other	271	–
External supervision	15	–
Training costs	163	–
	<u>3,313</u>	<u>3,027</u>
	<u>33,132</u>	<u>32,448</u>
Rehab Funding		
Activities undertaken directly		
Motor and travel costs Other	–	872
Office and computer costs	–	1,294
Training and conferences	2,490	2,200
	<u>2,490</u>	<u>4,366</u>
Support costs		
Motor vehicle expenses	–	373
Office and computer costs	–	555
Training and conferences	–	943
	<u>–</u>	<u>1,871</u>
	<u>2,490</u>	<u>6,237</u>
Men's Health Project		
Activities undertaken directly		
Staff costs Wages & Salaries	–	8,208
Staff costs Employer's NIC	–	600
Staff costs Pension costs	–	1,320
	<u>–</u>	<u>10,128</u>
Family Support/Group Work		
Activities undertaken directly		
Motor and travel costs Other	–	1,308
Telephone	–	23
Office expenses Other	–	150
Advertising	–	1,269
Training and conferences	–	490

**Fife Alcohol Support Service
Company Limited by Guarantee**

Detailed Statement of Financial Activities

Year Ended 31st March 2007

	2007 £	2006 £
	<u>–</u>	<u>3,240</u>
<i>Support costs</i>		
Training and conferences	<u>–</u>	<u>210</u>
	<u>–</u>	<u>13,578</u>
Sessional Worker		
<i>Activities undertaken directly</i>		
Staff costs Wages & Salaries	7,851	7,924
Staff costs Employer's NIC	–	127
Motor and travel costs Other	1,202	–
Recruitment costs	–	1,743
Training and conferences	<u>–</u>	<u>2,080</u>
	<u>9,053</u>	<u>11,874</u>
	<u>391,482</u>	<u>464,743</u>