

**Fife Alcohol Support Service
Financial Statements
For
31st March 2005**

**Company Registration Number 97502
Charity Number SC010422**



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 2005

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

Members of the Board and Professional Advisers

The Members of the Committee

Mr D Watt
Mr L Strachan
Mr R Gibson
Mr J Hamilton
Mr F Jensen
Mr W Clarke
Mr H Black
Dr H Gordon

Honorary President

Major J C Balfour

Registered Office

17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Auditors

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 2005

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st March 2005.

Legal Status

Fife Alcohol Support Service (previously known as Fife Alcohol Advisory Service having changed its name on the 8 November 2004 to reflect the services offered by the charity), is a company limited by guarantee not having share capital and is recognised by the Inland Revenue as a charity (Scottish Charity number: SC010422).

Objectives and Activities

The principal activity of the organisation is the provision of an alcohol service for problem drinkers, their friends and families and the service 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 service 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.

Structure, Governance and Management

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 Chief Executive 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 Chief Executive. This process is currently being formalised. The legal obligation of Trustees is highlighted in the Constitution and a copy is provided to all Trustees on appointment along with the Hierarchical Structure.

Decisions relating to Policy, 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 Chief Executive, Mrs S Maguire.

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report *(continued)*

Year Ended 31st March 2005

Achievements and Performance

Link Officers from NHS Fife and Fife Council undertake a 6-monthly review and monitor performance achieved against objectives set. FASS computerised Management Information System gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report.

Quarterly Reports and 6-monthly monitoring forms highlight planned activities and progress towards performance targets. These reports are submitted to the FASS Committee for approval and forwarded to Fife DAAT, NHS and Fife Council. Reports outline changing trends and/or any factors within or outwith the charity's control. A 3-year Service Level Agreement further outlines the Charity's key objectives.

Details of plans for future periods are forwarded and approved by Fife DAAT, Fife NHS and Fife Council via 3-year Service Level Agreement.

For more detailed information about the service, what we do, why we do it and the outcomes of our service refer to our Annual Report.

Results

The Agency maintained strict financial control in its operations during 2004-05 with an overall increase in funds as disclosed by the Income and expenditure Account of £12,179 being achieved in the financial year, which when added to reserves brought forward left the Agency with reserves of £146,185 to carry forward into the current financial year.

The Trustees

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

Mr D Watt
Mr L Strachan
Mr R Gibson
Mr J Hamilton
Mr F Jensen
Mr W Clarke
Mr H Black
Dr H Gordon
Mr N Barber

(Retired 16 September 2004)

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

Fife Alcohol Support Service Company Limited by Guarantee

Trustees Annual Report *(continued)*

Year Ended 31st March 2005

Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on pages 10 to 11, and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the 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.

Reserves Policy and Risk Management

The Agency's policy on reserves is to maintain uncommitted balances of approximately 20% of annual turnover 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 however the New Opportunities Funding for the New Ways project runs out in March 2006 and steps are being taken to identify replacement funding and or efficiency savings within the Agency.

The principal funding bodies are Fife NHS and Fife Council. Grant funding from these bodies enabled the Agency in 2004-05 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.

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

Trustees Annual Report *(continued)*

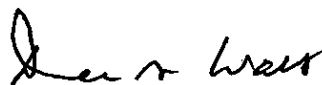
Year Ended 31st March 2005

Auditors

On the 1 May 2005 Carters transferred their entire business to Carters Accountants LLP, a limited liability company incorporated under the Companies Act 1985. The company has given its consent to treating the appointment of Carters as extended to Carters Accountants LLP and accordingly the accounts have been signed in the name of Carters Accountants LLP.

Registered office:
17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Signed on behalf of the trustees



Donald A Watt
Chairman

Approved by the trustees on 30/6/05

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

**Independent Auditors' Report to the Members of Fife
Alcohol Support Service**

Year Ended 31st March 2005

We have audited the financial statements on pages 8 to 14 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out on pages 10 to 11.

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity'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 the Auditors

The responsibilities of the trustees (who also act as Directors for the charitable activities of the company) of the charity for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities on pages 3 to 4.

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

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. We also report to you if, in our opinion, the Trustees Annual Report is not consistent with the financial statements, if the charity 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 charity is not disclosed.

We are not required to consider whether the statement in the Trustees Annual Report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

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

**Independent Auditors' Report to the Members of Fife
Alcohol Support Service (continued)**

Year Ended 31st March 2005

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 financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity'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 of the charity's state of affairs as at 31st March 2005 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Carters Accountants LLP

CARTERS ACCOUNTANTS LLP

Chartered Accountants

& Registered Auditors

Pentland House

Saltire Centre

Glenrothes

Fife

KY6 2AH

30/6/05

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

Income and Expenditure Account

Year Ended 31st March 2005

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2005 £ | Total Funds 2004 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Incoming Resources | | | | | |
| Donations | | 5,700 | — | 5,700 | 7,200 |
| Scottish Executive | | — | 17,700 | 17,700 | 8,334 |
| Fife Council | | 65,588 | — | 65,588 | 64,778 |
| Fife NHS | | 238,016 | — | 238,016 | 231,158 |
| New Opportunities Fund | | — | 33,075 | 33,075 | 35,196 |
| Scottish Executive - Drug and Alcohol Action Team (DAAT) | | — | 12,419 | 12,419 | — |
| Interest receivable | 2 | 2,770 | — | 2,770 | 2,125 |
| Other income | | 3,360 | — | 3,360 | 5,329 |
| Total Incoming Resources | | <u>315,434</u> | <u>63,194</u> | <u>378,628</u> | <u>354,120</u> |
| Resources Expended | | | | | |
| Direct charitable expenditure | | 214,700 | 52,884 | 267,584 | 249,606 |
| Management and administration | 3 | 80,763 | 18,102 | 98,865 | 94,181 |
| Total Resources Expended | 4 | <u>295,463</u> | <u>70,986</u> | <u>366,449</u> | <u>343,787</u> |
| Net Incoming/Outgoing Resources Before Transfers | 6 | 19,971 | (7,792) | 12,179 | 10,333 |
| Transfer between funds | | (8,807) | 8,807 | — | — |
| Net Incoming Resources for the Year | | 11,164 | 1,015 | 12,179 | 10,333 |
| Balances brought forward at 1st April 2004 | | <u>134,006</u> | — | <u>134,006</u> | <u>123,673</u> |
| Balances carried forward at 31st March 2005 | | <u>145,170</u> | <u>1,015</u> | <u>146,185</u> | <u>134,006</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

Fife Alcohol Support Service Company Limited by Guarantee

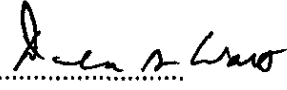
Balance Sheet

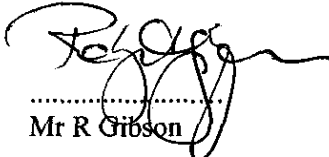
31st March 2005

| | Note | 2005 £ | 2004 £ |
|--|------|-----------------|-----------------|
| Fixed Assets | | | |
| Tangible assets | 7 | 52,772 | 61,728 |
| Current Assets | | | |
| Debtors | 8 | 35,929 | 5,192 |
| Cash at bank and in hand | 9 | 88,386 | 80,611 |
| | | <u>124,315</u> | <u>85,803</u> |
| Creditors: Amounts Falling due Within One Year | 10 | <u>(30,902)</u> | <u>(13,525)</u> |
| Net Current Assets | | 93,413 | 72,278 |
| Total Assets Less Current Liabilities | | <u>146,185</u> | <u>134,006</u> |
| Net Assets | | <u>146,185</u> | <u>134,006</u> |
| Funds | | | |
| Restricted | 12 | 1,015 | - |
| Unrestricted | 13 | 145,170 | 134,006 |
| Total Funds | | <u>146,185</u> | <u>134,006</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 30/6/05 and are signed on their behalf by:


Mr D Watt


Mr R Gibson

The notes on pages 10 to 14 form part of these financial statements.

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2005

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 1985.

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.

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.

Incoming Resources

Incoming resources are stated as amounts receivable and are recognised in the period to which they relate.

Value Added Tax

Fife Alcohol Support Service is not registered for VAT and accordingly expenditure includes VAT where applicable.

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2005

1. Accounting Policies *(continued)*

Management and Administration Expenses

The operating costs of Fife Alcohol Support Service have been allocated between Management & Administration and Costs in Furtherance of Charitable Objectives, such as counselling, Education and Projects, on the basis of an estimate of the time spent by staff on work under each heading.

2. Interest Receivable

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2005 £ | Total Funds 2004 £ |
|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest receivable | <u>2,770</u> | <u>-</u> | <u>2,770</u> | <u>2,125</u> |

3. Management and Administration

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2005 £ | Total Funds 2004 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Salaries | 71,342 | 3,331 | 74,673 | 69,243 |
| Office costs | 19,711 | - | 19,711 | 20,341 |
| Audit fees | 2,551 | - | 2,551 | 2,166 |
| Legal and professional | 24 | - | 24 | 423 |
| Management and administration charges | (14,771) | 14,771 | - | - |
| Other | <u>1,906</u> | <u>-</u> | <u>1,906</u> | <u>2,008</u> |
| | <u>80,763</u> | <u>18,102</u> | <u>98,865</u> | <u>94,181</u> |

4. Total Resources Expended

| | Staff costs £ | Depreciation £ | Other costs £ | Total Funds 2005 £ | Total Funds 2004 £ |
|----------------------------------|------------------|-------------------|------------------|--------------------------|--------------------------|
| Direct charitable expenditure | 196,294 | 8,813 | 62,477 | 267,584 | 249,606 |
| Management and administration | <u>74,673</u> | <u>5,875</u> | <u>18,317</u> | <u>98,865</u> | <u>94,181</u> |
| | <u>270,967</u> | <u>14,688</u> | <u>80,794</u> | <u>366,449</u> | <u>343,787</u> |

The aggregate payroll costs were:

| | 2005 £ | 2004 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 225,950 | 218,746 |
| Social security costs | 15,308 | 14,904 |
| Other pension costs | <u>29,709</u> | <u>25,556</u> |
| | <u>270,967</u> | <u>259,206</u> |

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

Notes to the Financial Statements

Year Ended 31st March 2005

4. Total Resources Expended *(continued)*

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

| | 2005 | 2004 |
|-----------------------|-----------|-----------|
| | No | No |
| Core | 10 | 11 |
| Health Centre Project | 5 | 5 |
| New Ways Project | 2 | 2 |
| | <u>17</u> | <u>18</u> |

| | 2005 | 2004 |
|------------------------|---------------|---------------|
| | £ | £ |
| Other costs: | | |
| Premises | 29,076 | 41,764 |
| Legal and professional | 2,575 | 2,589 |
| Other | 49,143 | 38,906 |
| | <u>80,794</u> | <u>83,259</u> |

5. Payroll Costs

There were no employees with emoluments in excess of £50,000.

The trustees received no remuneration in the year ended 31st March 2005 (2004 £nil). During the year ended 31st March 2005 two of the charity's trustees claimed travelling expenses of £702.50 in total for travelling expenses incurred in relation to services provided to the charity.

6. Net Outgoing/Incoming Resources

Net outgoing/incoming resources is stated after charging:

| | 2005 | 2004 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Staff pension contributions | 29,709 | 25,556 |
| Depreciation | 14,688 | 1,322 |
| Auditors' fees | <u>2,551</u> | <u>2,166</u> |

Fife Alcohol Support Service Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31st March 2005

7. Tangible Fixed Assets

| | Equipment £ | Leasehold property £ | Total £ |
|---------------------------|----------------|----------------------------|---------------|
| Cost | | | |
| At 1st April 2004 | 15,842 | 47,208 | 63,050 |
| Additions | 2,344 | 3,389 | 5,733 |
| At 31st March 2005 | <u>18,186</u> | <u>50,597</u> | <u>68,783</u> |
| Depreciation | | | |
| At 1st April 2004 | 457 | 865 | 1,322 |
| Charge for the year | 4,908 | 9,781 | 14,689 |
| At 31st March 2005 | <u>5,365</u> | <u>10,646</u> | <u>16,011</u> |
| Net Book Value | | | |
| At 31st March 2005 | <u>12,821</u> | <u>39,951</u> | <u>52,772</u> |
| At 31st March 2004 | <u>15,385</u> | <u>46,343</u> | <u>61,728</u> |

Fixed Assets are valued at cost.

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

At the 31 March 2005, the charity had authorised and contracted to purchase £2,112 worth of office furniture; this equipment was delivered and invoiced in April 2005.

Capital commitments

| | 2005 £ | 2004 £ |
|---|--------------|-----------|
| Contracted but not provided for in the financial statements | <u>2,112</u> | <u>—</u> |

8. Debtors

| | 2005 £ | 2004 £ |
|---------------|---------------|--------------|
| Trade debtors | 1,288 | 675 |
| Other debtors | 29,948 | — |
| Prepayments | 4,693 | 4,517 |
| | <u>35,929</u> | <u>5,192</u> |

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

Notes to the Financial Statements

Year Ended 31st March 2005

9. Cash at Bank and in Hand

| | 2005 | 2004 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Bank deposit accounts | 88,261 | 80,363 |
| Cash in hand | 125 | 248 |
| | <u>88,386</u> | <u>80,611</u> |

10. Creditors: Amounts falling due within one year

| | 2005 | 2004 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 10,657 | 6,640 |
| Accruals | 20,245 | 6,885 |
| | <u>30,902</u> | <u>13,525</u> |

11. Commitments under Operating Leases

At 31st March 2005 the charity had annual commitments under non-cancellable operating leases as set out below.

| | Land and buildings | |
|---------------------------------------|---------------------------|---------------|
| | 2005 | 2004 |
| | £ | £ |
| Operating leases which expire: | | |
| After more than 5 years | <u>12,500</u> | <u>12,500</u> |

12. Restricted Funds

| | Movement in resources: | Balance at |
|---------------|---------------------------|--------------|
| | Incoming | 31 Mar 2005 |
| | £ | £ |
| Rehab Funding | <u>1,015</u> | <u>1,015</u> |

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

Management Information

Year Ended 31st March 2005

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditors' report on pages 6 to 7.**

Fife Alcohol Support Service Company Limited by Guarantee

Detailed Statement of Financial Activities

Year Ended 31st March 2005

| | 2005 £ | 2004 £ |
|---|----------------|----------------|
| Income | | |
| Donations - Core | 5,700 | 4,700 |
| Donations - Health Centre | — | 2,500 |
| Scottish Executive - Befriending | — | 8,334 |
| Scottish Executive - FHM Project | 17,700 | — |
| Fife Council - Core | 65,588 | 64,778 |
| Fife NHS - Core | 87,818 | 85,335 |
| Fife NHS - Health Centre | 150,198 | 145,823 |
| New Opportunities Fund - New Ways | 33,075 | 35,196 |
| Scottish Executive - Drug and Alcohol Action Team (DAAT) - ReHab Funding | 12,419 | — |
| Bank Interest Received | 2,770 | 2,125 |
| Other Income | 3,360 | 5,329 |
| Total Income | <u>378,628</u> | <u>354,120</u> |
| Charitable Expenditure: | | |
| Wages and salaries | 196,294 | 189,963 |
| Rent and rates | 6,830 | 8,847 |
| Telephone | 3,115 | 2,687 |
| Light and heat | 2,165 | 1,068 |
| Printing and Stationery | 2,110 | 2,348 |
| Subscriptions | 537 | 594 |
| Insurance | 1,016 | 1,489 |
| Supervision costs | 2,311 | 1,021 |
| Repairs and maintenance | 286 | 7,288 |
| Office and computer costs | 12,310 | 2,901 |
| Sundry expenses (including postage) | 1,673 | 2,042 |
| Cleaning wages and expenses | 823 | 697 |
| Rent Counsellors Room | 3,605 | 3,694 |
| Advertising | 407 | 496 |
| Staff travel expenses | 15,537 | 15,100 |
| Volunteers expenses | 1,554 | 850 |
| Literature | 330 | 125 |
| Group activities | — | 285 |
| Training and conferences | 6,422 | 6,360 |
| Hospitality | 341 | 294 |
| Provisions (tea, coffee etc.) | 1,105 | 664 |
| Depreciation: | | |
| Depreciation of fixtures and equipment | 996 | 274 |
| Depreciation of leasehold property improvements | 7,817 | 519 |
| | <u>267,584</u> | <u>249,606</u> |
| Carried forward | <u>267,584</u> | <u>249,606</u> |

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

Detailed Statement of Financial Activities

Year Ended 31st March 2005

| | 2005 | 2004 |
|--|----------------|----------------|
| | £ | £ |
| Brought forward | 267,584 | 249,606 |
| Management and Administration | | |
| Wages and salaries | 74,673 | 69,243 |
| Rent and rates | 4,553 | 5,898 |
| Light & heat | 1,443 | 712 |
| Printing and stationery | 1,073 | 1,563 |
| Cleaners wages and expenses | 548 | 465 |
| Insurance | 677 | 991 |
| Repairs & maintenance | 191 | 4,859 |
| Office and computer costs | 2,221 | 1,934 |
| Telephone | 2,077 | 1,791 |
| Sundry expenses (incl. postage and bank charges) | 781 | 1,268 |
| Advertising | 272 | 331 |
| Legal fees | 24 | 423 |
| Audit fees | 2,551 | 2,166 |
| Motor and travelling expenses | 1,906 | 2,008 |
| Depreciation: | | |
| Depreciation of leasehold property improvements | 3,912 | 346 |
| Depreciation of fixtures and equipment | 1,963 | 183 |
| | 98,865 | 94,181 |
| Total Expenditure | <u>366,449</u> | <u>343,787</u> |
| Net Incoming Resources for the Year | <u>12,179</u> | <u>10,333</u> |