

FIFE COUNCIL ON ALCOHOL
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31st March 1995

REGISTERED IN SCOTLAND NO: 97502



FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31st March 1995

DIRECTORS

Major J C Balfour
Mr W Clarke
Mr J W Brodie
Mr R Millar
Mr E Kelly
Dr L Ferguson
Mr L Strachan
Mr A MacRae
Mr C Smith
Mr H M Fisher
Ms P Gaunt
Mrs C Williamson
Mrs L Masson

AUDITORS

Carters
Chartered Accountants
213 Glenrothes House
North Street
GLENROTHES
Fife

BANKERS

The Royal Bank of Scotland plc
3 Falkland Gate
Kingdom Centre
GLENROTHES
Fife

REGISTERED OFFICE

28 North Street
GLENROTHES
Fife

REGISTRATION PARTICULARS

Registered in Scotland No : 97502

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS

The Directors submit their report and financial statements for the year ended 31st March 1995.

The Council, which is a Company limited by guarantee and not having a share capital is recognised by the Inland Revenue as a charity.

STATEMENT OF 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 and of the surplus or deficit of the company for that period. In preparing those financial statements, the Directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- d) 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 keeping 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 prevention and detection of fraud and other irregularities.

The Directors are satisfied that they have met the above stated responsibilities.

STATE OF AFFAIRS

The surplus for the year as disclosed in the Revenue Account was £493.

It is anticipated that the level of funding for the current financial year will cover of the budgeted expenditure of providing the service. Additional income for projects has also been received.

ACTIVITIES

The principal activity of the Council is the provision of a counselling and advisory service to people suffering from alcohol related problems and the members of their immediate families.

The Council also acts as a local information and Resource Centre for people wishing to expand their knowledge of problems arising from alcohol abuse and misuse.

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS

DIRECTORS

A list of the Directors, who are also members of the Executive Committee, is shown at the front of this report.

In accordance with the Memorandum and Articles of Association, W Clarke, Dr L Ferguson and Mr L Strachan retire by rotation and, being eligible, offer themselves for re-election.

The following Directors were appointed by the board during and after the financial year:

Mr H M Fisher	-	appointed 9th February 1995
Ms P Gaunt	-	appointed 12th April 1995
Mrs C Williamson	-	appointed 12th April 1995
Mrs L Masson	-	appointed 12th April 1995

The above members will retire and, being eligible, offer themselves for re-election.

The following persons were Directors during the year:-

Mrs A Watters	-	resigned 24th August 1994
Mrs J Kemp	-	resigned 24th August 1994
Mrs M Clark	-	resigned 24th August 1994

AUDITORS

A resolution to reappoint Messrs Carters as auditors will be put to the members at the forthcoming Annual General Meeting.

BY ORDER OF THE BOARD


CHAIRMAN

AUDITORS' REPORT TO THE MEMBERS OF

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)



We have audited the financial statements on pages 5 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

a) Respective responsibilities of directors and auditors

As described within the Directors's report, the Directors have duties which include being 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.

b) 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 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.

c) Opinion

In our opinion, the financial statements give a true and fair view of the state of the company's affairs at 31st March 1995, and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

A handwritten signature in dark ink, appearing to be 'C. J. ...', written over the printed name 'CARTERS'.

CARTERS
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITOR

213 Glenrothes House
Glenrothes
KY7 5PW

15th May 1995

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

PROFIT AND LOSS ACCOUNT
for the year ended 31st March 1995

	<u>NOTE</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Grants and other income	2	69,402	62,456
Administrative expenses	31,584		29,646
Counselling expenses	36,588		35,607
Education expenses	1,326		721
		<hr/>	<hr/>
		69,498	65,974
		<hr/>	<hr/>
<u>OPERATING (DEFICIT)</u>	3	(96)	(3,518)
Bank interest receivable		589	417
		<hr/>	<hr/>
<u>SURPLUS/(DEFICIT) ON ORDINARY</u> <u>ACTIVITIES</u>		493	(3,101)
Surplus brought forward		4,558	7,659
		<hr/>	<hr/>
Surplus carried forward		5,051	4,558
		=====	=====

All recognised gains and losses are included in the profit and loss account.

The notes on pages 7 to 9 form part of these financial statements.

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

BALANCE SHEET
at 31st March 1995

	<u>NOTE</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
<u>FIXED ASSETS</u>	5	5,412	-
<u>CURRENT ASSETS</u>			
Debtors and prepayments		890	1,335
Cash at bank and in hand		26,487	7,195
		<u>27,377</u>	<u>8,530</u>
<u>CREDITORS: Amounts falling due within one year:</u>			
Accruals		3,050	3,972
Other creditors	6	19,365	-
		<u>22,415</u>	<u>3,972</u>
<u>NET CURRENT ASSETS</u>		4,962	4,558
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>10,374</u>	<u>4,558</u>
Accruals and deferred income:			
Grants	7	5,323	-
		<u>5,051</u>	<u>4,558</u>
		=====	=====
<u>CAPITAL AND RESERVES</u>			
Profit and Loss Account	8	5,051	4,558
		=====	=====

Approved by the Board on 11th May 1995.

..... *John Bell* DIRECTOR

..... *Hugh W. Fisher* DIRECTOR

The notes on pages 7 to 9 form part of these financial statements.

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 1995

1. ACCOUNTING POLICIES

The principal accounting policies adopted by the company in the preparation of the financial statements are set out below and, unless otherwise stated, are applied consistently from one year to another and in accordance with applicable Accounting Standards.

a Accounting Convention

The financial statements are prepared under the historical cost convention.

b Depreciation

Depreciation is provided on all tangible fixed assets at rates expected to write off the cost of each asset evenly over its expected useful life as follows:-

Fixtures and Equipment	20%
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c Grants

Grants of a revenue nature are credited to the Revenue Account in the year in which they accrue. Grants allocated specifically for the acquisition of fixed assets are amortised over the expected useful life of the assets to which they relate.

d VAT

The Council is not registered for VAT and accordingly expenditure includes VAT where appropriate.

e Pension Costs

Contributions to defined pension schemes are charged to the profit and loss account in the year in which they become payable.

f Administration Expenses

The operating costs of the Council have been allocated between administration and other services on the basis of an estimate of the time spent by staff on work under each heading.

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 1995

2.	<u>GRANTS AND OTHER INCOME</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
	<u>Grants</u>		
	Fife Health Board	30,000	26,500
	Fife Regional Council	33,500	32,905
		<u>63,500</u>	<u>59,405</u>
	<u>Other income:-</u>		
	Report income	737	1,539
	Fees	560	800
	Donations	875	453
	Sundry income	-	249
	Membership fees	-	10
	Project income	3,730	-
		<u>5,902</u>	<u>3,051</u>
	Total	<u>69,402</u> =====	<u>62,456</u> =====
	<u>Donations received are as follows:-</u>		
	Rotary Club	100	100
	Tullis Russell	-	200
	British Telecom	70	70
	WRVS Dunfermline	50	50
	Small cash donations	155	10
	Jackie 'O' Nightclub	-	23
	Shell UK/Exxon	500	-
		<u>875</u> =====	<u>453</u> =====
3.	<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
	<u>Is after charging/(crediting):-</u>		
	Audit fee	800	455
	Rent of premises	2,802	3,027
	Hire of equipment	980	980
	Interest received	(589)	(417)
		<u>=====</u>	<u>=====</u>
4.	<u>STAFF COSTS</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
	Wages and salaries	44,074	46,473
	Social Security costs	3,578	4,269
	Other pension costs	1,258	917
		<u>48,910</u> =====	<u>51,659</u> =====

The average weekly number of employees of the Council during the year was 4 (1994-5).

The Directors received no remuneration (1994 - nil).

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 1995

5	<u>FIXED ASSETS</u>	<u>Fixtures and Equipment</u> <u>£</u>	
	<u>Cost</u>	5,433	
	Additions in year	5,433	
	At 31st March 1995	=====	
	<u>Depreciation</u>	21	
	Charge for year	21	
	At 31st March 1995	=====	
	Net Book Value 31st March 1995	5,412	
		=====	
6	<u>OTHER CREDITORS</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
	G P Project income in advance	19,365	-
		=====	
7	<u>GRANTS</u>	<u>£</u>	
	Grant received in year	5,388	
	Released to profit and loss account	(65)	
	At 31st March 1995	5,323	
		=====	
8	<u>CAPITAL AND RESERVES</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
	<u>Accumulated Surplus</u>	4,558	
	Balance at 1st April 1994	493	7,659
	Surplus/(Deficit) for year	(3,101)	
	Balance at 31st March 1995	5,051	
		=====	
		4,558	
		=====	

THE FOLLOWING STATEMENTS DO NOT
FORM PART OF THE STATUTORY
ACCOUNTS OF THE COMPANY

FIFE COUNCIL ON ALCOHOL
(LIMITED BY GUARANTEE)

REVENUE ACCOUNT
for the year ended 31st March 1995

		<u>1995</u> £	<u>1994</u> £
<u>INCOME</u>			
Grants		63,500	59,405
Donations		875	453
Interest		589	417
Other income		5,027	2,598
		<u>69,991</u>	<u>62,873</u>
<u>ADMINISTRATION COSTS</u>			
Salaries	48,910		51,659
Wages - cleaner	322		315
Motor & travelling expenses	1,844		1,818
Rent, rates and insurance	1,621		1,552
Heating & lighting	604		551
Equipment lease	980		980
Repairs and renewals	472		349
Telephone	1,619		1,712
Printing, stationery & duplicating	1,564		841
Staff advertising	70		-
Audit fee	800		445
Miscellaneous (including postages)	1,314		894
Subscriptions	275		124
Bank charges	-		29
Depreciation	21		-
Amortisation of capital grant	(65)		-
Project expenditure	2,957		-
	<u>63,308</u>		<u>61,269</u>
<u>Less: Transfer to Counselling Services</u>	<u>34,626</u>		<u>31,623</u>
		<u>28,682</u>	<u>29,646</u>
<u>DISPOSABLE INCOME</u>		<u>41,309</u>	<u>33,227</u>
		=====	=====
<u>PROVISION OF COUNSELLING SERVICES</u>			
Disposable income		41,309	33,227
<u>COUNSELLING EXPENSES</u>			
Transfer from Administration	34,626		31,623
Travel and telephone	1,984		1,152
Booklets	774		516
Rent of premises - Dunfermline office	1,072		1,000
- other	419		716
Tutors honoraria	615		600
	<u>39,490</u>		<u>35,607</u>
<u>EDUCATION EXPENSES</u>			
Training & conferences		1,326	721
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		<u>493</u>	<u>(3,101)</u>
		=====	=====