

Page 6, Cos



carters

CHARTERED
ACCOUNTANTS

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Financial Statements

for the year ended 31st March 1997



FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Directors

Major J C Balfour
Mr W Clarke
Mr R Millar
Mr E Kelly
Dr L Ferguson
Mr L Strachan
Mr H M Fisher
Mrs C Williamson
Mrs L Masson
Mrs J M Fraser
Mr R H Borthwick
Mr L McLaughlin
Mrs A McGovern
Mrs C Stenhouse

Auditors

Carters
Chartered Accountants
213 Glenrothes House
North Street
Glenrothes
Fife
KY7 5PW

Bankers

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

Registered Office

17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Registration Particulars

Registered in Scotland No: 97502
Scottish Charity No: SC010422

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Index

Page No.

1-2	Directors' Report
3	Auditors' Report
4	Statement of Financial Activities
5	Balance Sheet
6 to 11	Notes to the Financial Statements

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Directors' Report

for the year ended 31st March 1997

The Directors submit their report and financial statements for the year ended 31st March 1997.

Fife Alcohol Advisory Service is a company limited by guarantee not having a share capital and is recognised by the Inland Revenue as a charity. (Scottish Charity no: SC010422).

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:

Select suitable accounting policies and then apply them consistently

Make judgements and estimates that are reasonable and prudent

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

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 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 net decrease in funds for the year as disclosed by the Statement of Financial Activities was £5,468. This was due partly to an unbudgeted cut in grant from Fife Council of £2,083 and partly to additional costs due to the move of premises.

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

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Directors' Report

for the year ended 31st March 1997

Activities

The principal activity of the organisation is the provision of a counselling and advisory service to both problem drinkers and their friends and families.

The service also acts as an information and education resource centre for local people who may wish to find out more about the problems arising from alcohol misuse and how to deal with these problems.

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, Major J C Balfour, Mr R Millar and Mrs L Masson retire by rotation and being eligible offer themselves for re-election.

The following persons were appointed directors by the Board during the year:-

Mrs J M Fraser	-	appointed 27 th June 1996
Mr R H Borthwick	-	appointed 27 th June 1996
Mr L McLaughlin	-	appointed 27 th June 1996
Mrs A McGovern	-	appointed 27 th June 1996
Mrs C Stenhouse	-	appointed 27 th June 1996

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


The following persons were directors during the year:-

Mr J W Brodie	-	resigned 5 th September 1996
Mr C Smith	-	resigned 27 th June 1996

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

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Auditors' Report to the Members
on the Financial Statements for the year ended 31st March 1997

We have audited the financial statements on pages 4 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

a) Respective responsibilities of directors and auditors

As described within the directors' 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.

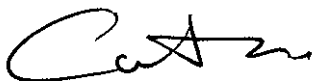
b) Basis of opinion

We conducted our audit in accordance with Accounting 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 1997, and of its net decrease in funds for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Carters
Chartered Accountants
and Registered Auditors

24th June 1997

213 Glenrothes House
North Street
Glenrothes
Fife
KY7 5PW

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Statement of Financial Activities
for the year ended 31st March 1997

		General Fund £	GP Project £	UVAF Project £	Total 1997 £	Total 1996 £
Income & Expenditure						
Incoming Resources	2					
Donations		340	-	20	360	1,730
Fife Regional Council		41,918	-	-	41,918	44,000
Fife Health Board		35,963	28,458	-	64,421	56,890
UVAF		-	-	27,470	27,470	26,350
Bank interest received		1,252	-	-	1,252	1,443
Other income		2,416	-	-	2,416	2,051
Gingerbread rent		1,248	-	-	1,248	-
Total Incoming Resources		<u>83,137</u>	<u>28,458</u>	<u>27,490</u>	<u>139,085</u>	<u>132,464</u>
Resources Expended						
Resources Expended	3					
Direct charitable expenditure		53,707	20,259	23,595	97,561	79,130
Management & administration		35,186	7,320	4,486	46,992	42,054
Total Resources Expended		<u>88,893</u>	<u>27,579</u>	<u>28,081</u>	<u>144,553</u>	<u>121,184</u>
Net (outgoing)/incoming resources for the year		<u>(5,756)</u>	<u>879</u>	<u>(591)</u>	<u>(5,468)</u>	<u>11,280</u>
Fund balances brought forward at 1 st April 1996		13,881	2,557	(107)	16,331	5,051
Fund balances carried forward at 31 st March 1997		<u>8,125</u>	<u>3,436</u>	<u>(698)</u>	<u>10,863</u>	<u>16,331</u>

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 6 to 11 form part of these financial statements.

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Balance Sheet

as at 31st March 1997

	Notes	£	1997 £	1996 £
Fixed assets	5		3,118	4,165
Current assets				
Debtors and prepayments		3,007		2,841
Cash at bank and in hand		9,034		16,818
		<u>12,041</u>		<u>19,659</u>
Creditors: amounts falling due within one year				
Accruals		1,129		1,747
Other Creditors	6	-		1,500
		<u>1,129</u>		<u>3,247</u>
Net current assets			10,912	16,412
Total assets less current liabilities			14,030	20,577
Accruals and deferred income:				
Grants	7		(3,167)	(4,246)
			<u>10,863</u>	<u>16,331</u>
Funds				
Unrestricted	8		<u>10,863</u>	<u>16,331</u>

Approved by the Board on:

8 May 1997,

John Balfour
.....

Director

Mr. H.M. Fisher
.....

Director

MAJOR. J. C. BALFOUR.
MR. H.M. FISHER.

The notes on pages 6 to 11 form part of these financial statements.

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

1 Principal 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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 & equipment 20%

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.

VAT

FAAS is not registered for VAT and accordingly expenditure includes VAT where applicable.

Pension Costs

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

Administration Expenses

The operating costs of FAAS have been allocated between Management & Administration and Counselling & Projects on the basis of an estimate of the time spent by staff on work under each heading.

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

2 Incoming Resources

	General Fund £	GP Project £	UVAF Project £	Total 1997 £	Total 1996 £
Donations:					
Tullis Russell	100	-	-	100	-
Scottish Power	-	-	-	-	100
British Telecom	70	-	-	70	70
Exxon/Shell UK	-	-	-	-	1,400
Small cash donations	120	-	20	140	160
Scot & Fyfe	50	-	-	50	-
Total	<u>340</u> =====	<u>-</u> =====	<u>20</u> =====	<u>360</u> =====	<u>1,730</u> =====
Fife Regional Council:					
Joint funding	40,418	-	-	40,418	42,500
Special funding	1,500	-	-	1,500	1,500
Total	<u>41,918</u> =====	<u>-</u> =====	<u>-</u> =====	<u>41,918</u> =====	<u>44,000</u> =====
Other Income:					
Report income	2,123	-	-	2,123	1,725
Fees	168	-	-	168	326
Other	125	-	-	125	-
Total	<u>2,416</u> =====	<u>-</u> =====	<u>-</u> =====	<u>2,416</u> =====	<u>2,051</u> =====

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

3 Resources Expended

Direct Charitable Expenditure
Provision of Counselling, Education and Project Expenditure

	General Fund £	GP Project £	UVAF Project £	Total 1997 £	Total 1996 £
Salaries	29,647	13,289	22,209	65,145	53,978
Cleaners wages & materials	440	-	-	440	259
Rent, rates & insurance	6,859	-	-	6,859	2,861
Heat & light	1,073	-	-	1,073	784
Equipment lease	49	-	-	49	588
Repairs & renewals	386	-	-	386	1,033
Telephone	2,016	-	-	2,016	2,504
Printing, stationery & duplicating	2,099	-	-	2,099	1,809
Miscellaneous (including postage)	1,584	-	-	1,584	1,421
Subscriptions	214	-	-	214	163
Depreciation, fixtures & equipment	628	-	-	628	629
Amortisation of capital grant	(647)	-	-	(647)	(647)
Counsellors travel & telephone expenses	2,349	3,184	102	5,365	5,325
Booklets	405	-	-	405	516
Rent of premises - Dunfermline office	1,112	-	-	1,112	1,104
- other	1,016	-	-	1,016	341
Supervisors' honoraria	900	-	-	900	900
Volunteer expenses	1,522	-	728	2,250	1,469
Training & conferences	1,138	288	556	1,982	3,263
Supervision	-	3,498	-	3,498	830
Work placement fees	917	-	-	917	-
	<u>53,707</u>	<u>20,259</u>	<u>23,595</u>	<u>97,561</u>	<u>79,130</u>
	=====	=====	=====	=====	=====

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

3 Resources Expended (Cont'd)

Management & Administration

	General Fund £	GP Project £	UVAF Project £	Total 1997 £	Total 1996 £
Salaries	37,929	-	-	37,929	28,451
Cleaners wages & materials	294	-	-	294	172
Motor & travelling expenses	938	-	-	938	1,031
Rent, rates & insurance	4,572	-	1,800	6,372	2,408
Heat & light	715	-	-	715	523
Equipment lease	33	-	-	33	392
Repairs and renewals	257	-	-	257	688
Telephone	1,344	-	-	1,344	1,669
Printing, stationery & duplicating	1,399	-	-	1,399	1,206
Audit fee	977	-	-	977	553
Miscellaneous (including postage)	1,056	-	-	1,056	948
Subscriptions	143	-	-	143	109
Depreciation - fixtures & equipment	419	-	-	419	418
Amortisation of capital grant	(431)	-	-	(431)	(431)
Relocation expenditure	-	-	-	-	4,038
Office recharge to other projects	(15,018)	7,320	2,400	(5,298)	(1,264)
Advertising & miscellaneous costs	55	-	286	341	1,143
Comis start up costs	504	-	-	504	-
	<u>35,186</u>	<u>7,320</u>	<u>4,486</u>	<u>46,992</u>	<u>42,054</u>
	=====	=====	=====	=====	=====

4 Staff Costs

	General Fund £	GP Project £	UVAF Project £	Total 1997 £	Total 1996 £
Wages & salaries	60,948	12,853	20,459	94,260	75,548
Social security costs	5,069	436	1,750	7,255	5,474
Other pension costs	1,559	-	-	1,559	1,407
	<u>67,576</u>	<u>13,289</u>	<u>22,209</u>	<u>103,074</u>	<u>82,429</u>
	=====	=====	=====	=====	=====
Average no of employees	<u>5</u>	<u>4</u>	<u>2</u>	<u>11</u>	<u>8</u>
	==	==	==	==	==

The directors received no remuneration (1996 - £nil).

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

5	Fixed Assets		Fixtures & Equipment £
	Cost		
	At 1 st April 1996		5,232
	At 31 st March 1997		<u>5,232</u> =====
	Depreciation		
	At 1 st April 1996		1,067
	Charge for year		<u>1,047</u>
	At 31 st March 1997		<u>2,114</u> =====
	Net book value 31 st March 1997		<u>3,118</u> =====
	Net book value 31 st March 1996		<u>4,165</u> =====
6	Other Creditors	1997 £	1996 £
	Income in advance	<u>-</u> =====	<u>1,500</u> =====
7	Grants		
	At 1 st April 1996	4,245	5,324
	Released during year	<u>(1,078)</u>	<u>(1,078)</u>
	At 31 st March 1997	<u>3,167</u> =====	<u>4,246</u> =====
8	Capital & Reserves		
	At 1 st April 1996	16,331	5,051
	Net (decrease)/increase in funds for year	<u>(5,468)</u>	<u>11,280</u>
	At 31 st March 1997	<u>10,863</u> =====	<u>16,331</u> =====

FIFE ALCOHOL ADVISORY SERVICE
(A Company Limited by Guarantee)

Notes to the Financial Statements

31st March 1997

9 Financial Commitments

	Land & Buildings 1997	Land & Buildings 1996
	£	£
Annual commitments under operating leases		
Operating leases expiring after 5 years	10,000	10,000
Annual commitments at 31 st March 1997	<u>10,000</u>	<u>10,000</u>