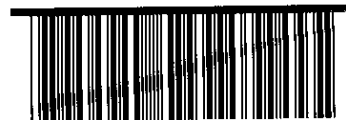


Registered

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 1999



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NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

INDEX TO THE FINANCIAL STATEMENTS **For the year ended 31 December 1999**

| | Page |
|--|-------------|
| Foundation Information | 1 |
| Report of the Directors | 2 |
| Report of the Auditors | 6 |
| Income and Expenditure Account | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 |

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

FOUNDATION INFORMATION

For the year ended 31 December 1999

Committee of Management :

Colin Maitland Dougall (Chairman)
Sam Alder
Alyson Carter
Pauline Etkin
Heather Gardner
Nancy Jarratt
Helen Tyler
Christopher Achenbach (Director of Services)
Stuart Hornall

Joint Secretaries :

Alexander Gerver
MBM Secretarial Services Limited

Registered office :

39 Castle Street
Edinburgh
EH2 3BH

Registered Company number :

SC170692

Registered Charity number :

SC018224

Solicitors :

Murray Beith Murray WS
39 Castle Street
Edinburgh
EH2 3BH

Auditors :

John Mitchell & Co
Chartered Accountants
22 Walker Street
Edinburgh
EH3 7HR

Bankers :

Bank of Scotland
1 Castle Terrace
Edinburgh
EH1 2DP

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND
REPORT OF THE DIRECTORS
For the year ended 31 December 1999

The Directors, who, in terms of the Law Reform (Miscellaneous Provisions)(Scotland) Act 1990, are Trustees of the Foundation, present their report with the financial statements of the Foundation for the year ended 31 December 1999.

LEGAL AND ADMINISTRATIVE INFORMATION

Nordoff-Robbins Music Therapy in Scotland is a company limited by Guarantee, governed by its Memorandum and Articles of Association. Details of the address of the registered office, the Foundation's advisers, its company and charity registration numbers are set out on Page 1. The Foundation was incorporated on 18 December 1996 and commenced operating on 1 January 1997.

The Foundation Trustees are the members of The Committee of Management, who are also Directors of the Foundation, names of whom are given below. The Trustees are appointed in accordance with provisions of the Memorandum and Articles of Association.

CHARITY OBJECTIVES, DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

The principal objective of the Charity is to provide Nordoff-Robbins Music Therapy to adults and children with a range of illnesses, disabilities and mental health problems who are in need of creative help towards an improved quality of life.

The work and research of Paul Nordoff and Clive Robbins inspired Sybil Beresford - Peirse to facilitate the first Nordoff-Robbins Music Therapy training course in 1974. Through the enthusiasm and commitment of the Nordoff-Robbins fundraisers, the first Nordoff-Robbins Music Therapy Centre in London was built in 1980 and subsequently moved into new premises in 1991. Nordoff-Robbins Music Therapy in Scotland was formed for the establishment of an independent unit in Scotland to provide music therapy treatment for people with special needs and the clinic is currently situated at Loanhead, Midlothian.

During 1999 Nordoff-Robbins Music Therapy in Scotland continued to maintain and develop clinical, training and information services in the field of Music therapy.

Further staff were recruited during the year as part of these developments. In January, Janet Moody took up a fixed-term post as Senior II Music Therapist based at Loanhead. Her contract was renewed in June for a further 12 months (it has since been made permanent). In March, Orii Ishizuka (graduate Music Therapist) started a 12 month work placement (subsequently extended to December 2000) with the Charity under the auspices of the Training and Work Experience Scheme administered by the Overseas Labour Service of the Department for Education and Employment. In addition, the weekly hours for the post of Administrative Assistant (held by Liz Lynch, based at Loanhead) were increased from nine to twelve from September 1999. Other staff (Chris Achenbach, Director of Services, Mary Brown, Senior I Music Therapist based at Dunfermline, and Alyson Carter, Course Tutor) continued their normal duties and hours during 1999.

The expanding clinical role of the Charity during the year meant that, in a typical week in December 1999, therapists were regularly working in 14 service settings across the Lothians, Borders, Fife and Stirling. A total of 17 contracts were held during the course of the year. Two of these (St Crispin's School, Edinburgh and Lynebank Hospital, Dunfermline) each involved two working days of a therapist's time, and four involved twice weekly visits to the service in question.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND
REPORT OF THE DIRECTORS cont.
For the year ended 31st December 1998

CHARITY OBJECTIVES, DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS cont.

Therapists based at Loanhead worked in 10 service settings during the year, seeing clients with needs as varied as childhood autism, adult learning disability and mental health problems, as well as seeing up to 13 privately funded individual clients for therapy at Loanhead and elsewhere. In Dunfermline, Mary Brown (Senior I Music Therapist) developed and maintained contract work with 7 services during the course of the year, with 5 contracts active during December. She also saw up to 5 privately funded clients for individual music therapy in the course of a typical week.

Training offered during 1999 included two sessions for Fife Council Education Department staff working in Primary and Special Education, as well as a one-day course for professional and others interested in Music therapy. These were held at the Dunfermline base. Staff also visited a number of external services to talk about Music therapy to staff and carers there. There is much scope for increasing the amount and variety of training opportunities offered by the Charity, due not least to the impending advent of mandatory continuing professional development for Music Therapists.

Income from the above work helped to subsidise the operating costs of the Charity during the year. A significant proportion of this work attracted additional financial subsidy, in line with the policy of Nordoff-Robbins of assisting the development of Music therapy services for clients with a broad range of needs. These included Headwell School, Dunfermline, and the Bright Sparks Playgroup, Gorebridge, which were offered Music therapy free of charge until the summer. The Headwell service became chargeable in August, and Gorebridge offered basic expenses from the same date. One individual client continues to receive Music therapy free of charge.

The Director of Services and Course Tutor continued to work closely with the University of Edinburgh throughout 1999 to develop the proposal for a Diploma in Music Therapy (Nordoff-Robbins) offered by the Faculty of Education. The University offered a fixed-term three year Lectureship in Music Therapy in August, and a candidate was interviewed for this post in November, subsequently being offered the post subject to agreement on salary and conditions. Unfortunately, continuing delay in reaching agreement on the proportion of funding for the post to be made available by the University resulted in a further delay to the starting date for training (currently no earlier than September 2001. Subject to professional and academic validation).

Although the restructuring of information services provided by the Charity has proceeded more slowly than was anticipated at the start of last year, staff have continued to handle a steady stream of requests for information about a variety of topics connected with Music therapy, including the proposed Scottish Diploma course. This area of the Charity's work will continue to be developed in the coming year.

The Scottish Nordoff-Robbins Fundraising Committee continued its impressive work throughout the year, including the hosting of a memorable 1999 Tartan Clef Awards Dinner, held at the City Chambers, Glasgow, in September. In addition, Stuart Hornall (Chairman of that body) was elected to the Board of Management of Nordoff-Robbins Music Therapy in Scotland at the Annual General Meeting in April, 1999. We remain immensely grateful to all businesses, charitable bodies, families and individuals who have given so generously towards the work of the Charity, as well as to all members of the Fundraising Committee who are so unstinting of their time.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND
REPORT OF THE DIRECTORS cont.
for the year ended 31 December 1999 continued

We look forward to a successful 2000, during which the Charity will maintain its successful profile as a major force in the promotion and development of Music therapy in Scotland. We are preparing to develop services in the Glasgow conurbation (Glasgow City Council Department of Education have made a generous offer of premises), and will continue to progress the cause of a Scottish Music therapy training course. The Charity needs to become more financially secure in the coming year, and the Board of Management is most grateful to the management Committee of the Nordoff-Robbins Music Therapy Centre, London, for recently making available the generous sum of £20,000 towards an endowment fund for Nordoff-Robbins in Scotland.

Chris Achenbach
Director of Services

RESULTS FOR THE YEAR AND FINANCIAL POSITION OF THE CHARITY

The results of the Charity for the year are shown in detail by the Statement of Financial Activities on Page 11 of these financial statements. In summary, the Charity raised gross funds of £168,688 (1998 : £91,524) of which £109,460 (1998 : £63,204) was expended on running the unit and £48,114 (1998 : £8,659) on fundraising events and publicity. This resulted in an operating surplus of £11,094 (1998 : £19,661), to which can be added interest and other income of £686 (1998 : £2,213) creating a net surplus of £11,780 (£1998 : £21,874).

The Charity's assets are held for the furtherance of its objectives and the Trustees estimate their value to be not materially different from that shown by the Balance Sheet on page 8.

The Charity has sufficient cash resources to enable it to meet its financial and budgetary commitments for 2000.

Nordoff-Robbins Music Therapy, London, through the International Trust for Nordoff- Robbins Music Therapy, has pledged to support Nordoff-Robbins Music Therapy in Scotland financially by underwriting any salaries of Nordoff-Robbins music therapists or any other clinical staff in the event that it is unable to meet these obligations out of its own funds. This undertaking has been given on an academic year to year basis but the Trustees have no reason to believe that this undertaking will not be renewed annually.

THE COMMITTEE OF MANAGEMENT

The Committee of Management, all of whom were Directors of the company for the whole year unless otherwise stated, is listed below :

Nominated Members of the Committee of Management

Sam G Alder

Pauline Etkin

Elected Members of the Committee of Management

Alyson Carter

Frank Quinn - resigned 14 January 2000

Helen M Tyler

Christopher Achenbach

Heather Gardner

Nancy M Jarratt

Colin Maitland Dougall

Stuart Hornall - appointed 29 April 1999

Two elected members of the Committee, Heather Gardner and Colin Maitland Dougall retire from office at the Annual General Meeting and being eligible offer themselves for re-election in accordance with the Articles of Association.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND
REPORT OF THE DIRECTORS cont.
For the year ended 31 December 1999

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 Foundation and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to

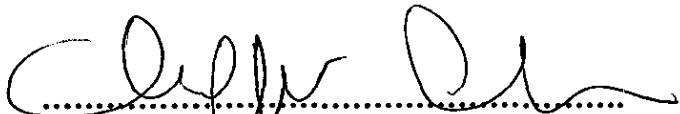
- select suitable accounting policies and then apply them consistently ;
- make judgements and estimates that are reasonable and prudent ;
- comply with applicable accounting standards and statements of recommended practice subject to any material departures disclosed and explained in the financial statements ;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue its activities.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Foundation and to enable them to ensure that the financial statements comply with the Companies Act 1985. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Foundation and to prevent and detect fraud and other irregularities.

AUDITORS

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

ON BEHALF OF THE BOARD :

A handwritten signature in black ink, appearing to read 'Christopher Achenbach', written over a horizontal dotted line.

Christopher Achenbach
Director

Dated : 19 May 2000

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

AUDITORS' REPORT TO THE MEMBERS OF NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

We have audited the financial statements on pages 7 to 14 which have been prepared under the historical cost convention and the accounting policies set out on pages 9 and 10.

Respective responsibilities of directors and auditors

As described on page 5 the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

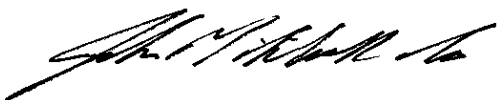
Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Foundation'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 accounts are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the Foundation's affairs at 31 December 1999 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



John Mitchell & Co.
Chartered Accountants
Registered Auditor
22 Walker Street
Edinburgh
EH3 7HR

Date : 19 May 2000

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 1999

| | | Unrestricted Funds | Restricted Funds | Total Funds | 1998 Total |
|-------------------------------|--------------|-------------------------------|-----------------------------|------------------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Income | | | | | |
| Fundraising and donations | | 140,900 | - | 140,900 | 87,627 |
| Fees received | | 27,768 | - | 27,768 | 3,897 |
| Operating income | | <u>168,668</u> | <u>-</u> | <u>168,668</u> | <u>91,524</u> |
| Expenditure | | | | | |
| Direct charitable expenditure | 4 | 97,034 | 1,873 | 98,907 | 53,074 |
| Fundraising | 5 | 48,114 | - | 48,114 | 8,659 |
| Management and administration | 6 | 12,426 | 172 | 12,598 | 10,130 |
| | | <u>157,574</u> | <u>2,045</u> | <u>159,619</u> | <u>71,863</u> |
| Operating surplus | 2 | 11,094 | (2,045) | 9,049 | 19,661 |
| Other income | 3 | 686 | - | 686 | 2,213 |
| | | <u>11,780</u> | <u>(2,045)</u> | <u>9,735</u> | <u>21,874</u> |

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the current year.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the surplus for the current year.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

BALANCE SHEET

As at 31 December 1999

| | Notes | £ | £ | 1997 £ |
|--|-------|---------------|---------------|---------------|
| FIXED ASSETS | | | | |
| Tangible Assets | 7 | | 30,586 | <u>31,748</u> |
| CURRENT ASSETS | | | | |
| Stock | | 305 | | - |
| Debtors | 8 | 20,234 | | 13,700 |
| Cash at bank and in hand | | <u>18,375</u> | | <u>12,490</u> |
| | | 38,914 | | 26,190 |
| CREDITORS | | | | |
| Amounts falling due within one year | 9 | <u>6,522</u> | | <u>4,695</u> |
| NET CURRENT ASSETS | | | <u>32,392</u> | <u>21,495</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>62,978</u> | <u>53,243</u> |
| CAPITAL AND RESERVES | | | | |
| Restricted funds | 10 | | 24,955 | 27,000 |
| Unrestricted funds | 10 | | <u>38,023</u> | <u>26,243</u> |
| | | | <u>62,978</u> | <u>53,243</u> |

The financial statements were approved by the Committee of Management on 19 May 2000 and signed on their behalf by:

S. G. Alder Sam G. Alder, Director

Colin Maitland Dougall Colin Maitland Dougall, Director

The notes form part of these financial statements

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

NOTES TO THE ACCOUNTS

For the year ended 31 December 1999

ACCOUNTING POLICIES

Status of the Company

Nordoff- Robbins Music Therapy in Scotland is a company limited by guarantee of its members and does not have a share capital. Each member in pursuance of Clause 6 of the Memorandum of Association has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the company being wound up whilst he or she is a member.

The company is a charity and is recognised as such by the Inland Revenue for taxation purposes. As a result, there is no liability to taxation on any of its income.

Basis of accounting

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards and the Statement of Recommended Practice for Charity Accounts approved by the Accounting Standards Board in October 1995.

Funds

With the adoption of the Statement of Recommended Practice, all income and expenditure is dealt with through the Income and Expenditure Account, including those items which under previous practice were dealt with separately as movements in miscellaneous reserves. The Foundation's funds are classified in accordance with the definitions in the Statement of Recommended Practice into Restricted Funds, where there are restrictions placed by a donor as to the use of income or capital, and Unrestricted Funds which are expendable at the discretion of the Committee of Management in the furtherance of the objects of the Foundation.

The Restricted Funds relate to funds donated for the employment of a therapist to cover the Fife region and for the provision of an equipped prefabricated therapy unit in Dunfermline.

Statement of Financial Activities

This additional statement, produced to comply with the Statement of Recommended Practice, is effectively a restatement of the Income and Expenditure Account in a different format, incorporating information on movements in capital resources to form a single statement of all movements between opening and closing fund balances. Incoming resources includes not only incoming revenue but would include for example, receipts of capital such as Government capital grants and gains from the sale of fixed assets.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

NOTES TO THE ACCOUNTS continued **For the year ended 31 December 1999**

ACCOUNTING POLICIES continued

Tangible fixed assets

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

Musical instruments and equipment - 10% Reducing balance

Office fittings and equipment - 20% Straight line

Buildings - 5% Straight line

Stocks

Stocks are stated at the lower of cost and net realisable value.

Income

Income represents the operating income of the Foundation including all income from fees, fundraising events and donations.

Expenditure allocation

Where possible management and support costs have been charged direct to charitable activities or administration. Where this is not possible, the expenditure has been apportioned to reflect the value each activity derives from the expenditure.

Financial Reporting Standard Number 1

The Charity has taken advantage of the exemption in Financial Reporting Standard Number 1 from the requirement to produce a cash flow statement.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

NOTES TO THE ACCOUNTS continued

For the year ended 31 December 1999

1. STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 1998 Total £ |
|---|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| INCOMING RESOURCES | | | | |
| Fundraising and donations | 140,900 | - | 140,900 | 87,627 |
| Fees received | 27,768 | - | 27,768 | 3,897 |
| Other income | 686 | - | 686 | 2,213 |
| | <hr/> | | | |
| Total incoming resources | 169,354 | - | 169,354 | 93,737 |
| RESOURCES EXPENDED | | | | |
| Direct charitable expenditure | | | | |
| Music therapy services | 84,156 | - | 84,156 | 42,801 |
| Support costs | 12,878 | 1,873 | 14,751 | 10,273 |
| | <hr/> | | | |
| | 97,034 | 1,873 | 98,907 | 53,074 |
| Other Expenditure | | | | |
| Fundraising and publicity | 48,114 | - | 48,114 | 8,659 |
| Management and administration | 12,426 | 172 | 12,598 | 10,130 |
| | <hr/> | | | |
| | 60,540 | 172 | 60,712 | 18,789 |
| | <hr/> | | | |
| Total resources expended | 157,574 | 2,045 | 159,619 | 71,863 |
| | <hr/> | | | |
| Net Incoming /(Outgoing) Resources before Transfers | 11,780 | (2,045) | 9,735 | 21,874 |
| | <hr/> | | | |
| Transfer between funds | - | - | - | - |
| | <hr/> | | | |
| Net Incoming /(Outgoing) Resources | 11,780 | (2,045) | 9,735 | 21,874 |
| | <hr/> | | | |
| Opening fund balances at 1 January 1999 | 26,243 | 27,000 | 53,243 | 31,369 |
| | <hr/> | | | |
| Fund balances carried forward at 31 December 1999 | 38,023 | 24,955 | 62,978 | 53,243 |

An explanation of this statement can be found in the Accounting Policy notes on page 9.

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

NOTES TO THE ACCOUNTS continued

For the year ended 31 December 1999

2. OPERATING SURPLUS

| | £ | 1998 £ |
|--|---|-----------|
|--|---|-----------|

The surplus is stated after charging :

| | | |
|--|--------------|--------------|
| Auditor's remuneration (including fees and expenses) | 1,175 | 1,175 |
| Depreciation of tangible assets (note 7) | <u>2,480</u> | <u>2,589</u> |

| | | |
|---|---------------|---------------|
| Director's emoluments and other benefits etc. | <u>37,062</u> | <u>33,937</u> |
|---|---------------|---------------|

The average number of employees during the year, excluding Directors, was :

| | | |
|-------------------------------|----------|----------|
| Music Therapists | 3 | 1 |
| Management and administration | <u>1</u> | <u>1</u> |
| | <u>4</u> | <u>2</u> |

3. OTHER INCOME

| | £ | £ |
|------------------------------------|------------|--------------|
| Bank and Building Society interest | <u>634</u> | <u>2,213</u> |

4. DIRECT CHARITABLE EXPENDITURE

| | Unrestricted Fund £ | Restricted Fund £ | Total £ | 1998 Total £ |
|----------------------------------|---------------------------|-------------------------|---------------|--------------------|
| Wages and salaries | 84,156 | - | 84,156 | 40,672 |
| Therapists fees | - | - | - | 2,129 |
| Telephone | 1,266 | - | 1,266 | 801 |
| Printing, postage and stationery | 681 | - | 681 | 858 |
| Motor and travel | 2,773 | - | 2,773 | 1,502 |
| Repairs and maintenance | 1,141 | 200 | 1,341 | 2,198 |
| Depreciation | 730 | 1,673 | 2,403 | 2,360 |
| Premises costs | <u>6,287</u> | - | <u>6,287</u> | <u>2,554</u> |
| | <u>97,034</u> | <u>1,873</u> | <u>98,907</u> | <u>53,074</u> |

5. FUNDRAISING AND PUBLICITY

| | Unrestricted Fund £ | 1998 £ |
|----------------------------------|---------------------------|--------------|
| Fundraising events expenses | 36,485 | - |
| Fundraisers fees | 10,350 | 8,328 |
| Fundraising administrative costs | <u>1,279</u> | <u>331</u> |
| | <u>48,114</u> | <u>8,659</u> |

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND
NOTES TO THE ACCOUNTS continued
For the year ended 31 December 1999

6. MANAGEMENT AND ADMINISTRATION

| | Unrestricted Fund £ | Restricted Fund £ | 1998 £ |
|----------------------------------|---------------------------|-------------------------|---------------|
| Wages | 3,038 | - | 1,353 |
| Telephone | 542 | - | 343 |
| Printing, postage and stationery | 292 | - | 368 |
| Motor and travel | 1,189 | - | 643 |
| Entertaining | 549 | - | 693 |
| Repairs and maintenance | 574 | - | 942 |
| Premises costs | 2,434 | - | 1,022 |
| Accounting | 2,072 | 172 | 2,391 |
| Auditors remuneration | 1,175 | - | 1,175 |
| Professional fees | - | - | 863 |
| Miscellaneous | 477 | - | 164 |
| Bank interest | 6 | - | 15 |
| Bank charges | - | - | 109 |
| Depreciation | 78 | - | 49 |
| | <u>12,426</u> | <u>172</u> | <u>10,130</u> |

7. TANGIBLE FIXED ASSETS

| | Buildings £ | Musical Instruments and equipment £ | Office fittings and equipment £ | Total £ |
|-----------------------|----------------|---|---------------------------------------|---------------|
| COST | | | | |
| At 1 January 1999 | 23,809 | 8,862 | 1,974 | 34,645 |
| Additions | - | 1,318 | - | 1,318 |
| At 31 December 1999 | <u>23,809</u> | <u>10,180</u> | <u>1,974</u> | <u>35,963</u> |
| DEPRECIATION | | | | |
| At 1 January 1999 | 1,190 | 1,227 | 480 | 2,897 |
| Charge for the year | 1,190 | 895 | 395 | 2,480 |
| At 31 December 1998 | <u>2,380</u> | <u>2,122</u> | <u>875</u> | <u>5,377</u> |
| NET BOOK VALUE | | | | |
| At 31 December 1999 | <u>21,429</u> | <u>8,058</u> | <u>1,099</u> | <u>30,586</u> |
| At 31 December 1998 | <u>22,619</u> | <u>7,635</u> | <u>1,494</u> | <u>31,748</u> |

**8. DEBTORS : AMOUNTS FALLING
DUE WITHIN ONE YEAR**

| | 1998 £ | 1998 £ |
|----------------|---------------|---------------|
| Sundry debtors | <u>20,234</u> | <u>13,700</u> |

NORDOFF - ROBBINS MUSIC THERAPY IN SCOTLAND

NOTES TO THE ACCOUNTS continued

For the year ended 31 December 1999

9. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

| | £ | 1998 £ |
|-------------------------------|--------------|--------------|
| Sundry creditors | 2,800 | 3,024 |
| Social security & other taxes | <u>3,722</u> | <u>1,671</u> |
| | <u>6,522</u> | <u>4,695</u> |

10. FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total £ | 1998 £ |
|---|----------------------------|--------------------------|---------------|---------------|
| Balance at 1 January 1999 | 26,243 | 27,000 | 53,243 | 31,369 |
| Transfer from Income and Expenditure Account | 11,780 | (2,045) | 9,735 | 21,874 |
| | <hr/> | | | |
| Balance at 31 December 1999 | <u>38,023</u> | <u>24,955</u> | <u>62,978</u> | <u>53,243</u> |

Restricted funds as at 31 December 1999 comprise the following:

| | £ | £ |
|---|----------|----------|
| Operating income earmarked for expenditure within one year | <u>-</u> | <u>-</u> |

Specific funds represented by :

| | Unrestricted Funds £ | Restricted Funds £ |
|--------------------|----------------------------|--------------------------|
| Fixed assets | 5,630 | 24,955 |
| Net current assets | <u>32,429</u> | <u>-</u> |
| | <u>38,023</u> | <u>24,955</u> |