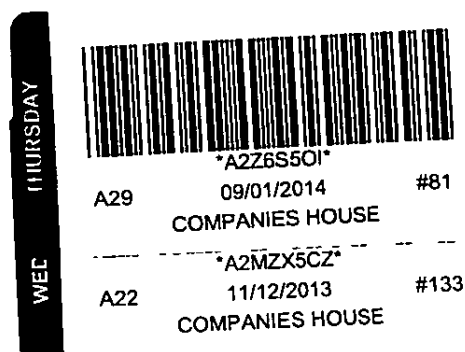


REGISTERED COMPANY NUMBER 01073381 (England and Wales)
REGISTERED CHARITY NUMBER 265008

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2013
FOR**

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS
Drugaid**

O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR



**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2013**

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**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2013**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01073381 (England and Wales)

Registered Charity number
265008

Registered office
1st Floor Integra House
Vaughan Court
Celtic Springs
Newport
NP10 8BD

Trustees
Professor N Frude
Mrs J J Green
Doctor R W Gunn
Miss S D Scarf
W G D Smith
Mrs L M Hodgson

Company Secretary
Mrs L M Hodgson

Auditors
O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, was incorporated on 25 September 1972 and registered as a charity on 14 December 1972. The charity was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the members of the company are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also the Trustees of the charity as defined by charity law and under the company's Articles are known as members of the Management Committee. The existing Management Committee appoints new trustees in general meetings.

The Management Committee seeks to ensure that the needs of the charity are appropriately reflected through the diversity of the Trustee Body.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2013**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are already familiar with the work and ethos of the charity through their broad backgrounds within the sector which the charity operates. New Trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context within which it operates. Training and information would include,

- the obligations of the Management Committee
- details of the main documents which set out the operational framework of the charity including the memorandum and Articles of Association
- resourcing and the current financial position as set out in the latest audited financial statements
- future plans and objectives

Organisational structure

The Management Committee is currently made up of 6 members from a variety of professional backgrounds relevant to the work for charity. They meet bi-monthly and are responsible for the strategic direction and policy of the charity.

A structure of delegation is in place for the day to day responsibility, delivery and development strategy for the charity via the Executive Director and along with the Service and Business managers. The Executive Director is responsible for ensuring the charity delivers the services specified and to ensure key performance indicators are met. The Service managers have the responsibility for the day to day operational management of the services to supervise the staff team and also to ensure that the team continue to develop their skills and working practices in line with good practice.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The board of directors has conducted its own review of the major risks to which the charity is exposed which has led to the development of a strategic plan which allows for the diversification of funding streams and service activities. Internal risks are minimised by processes and procedures determined by appropriate authorisation of transactions and contracts and also include quality issues in respect of service delivery, all of which are reviewed periodically.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Drugaid is a Third sector substance misuse organisation delivering a range of services to those who are vulnerable and marginalised as the result of their own or someone else's drug and/or alcohol misuse, to improve their physical, social and emotional wellbeing.

Additionally we aim to improve individuals', communities and societies understanding of substance misuse and raise awareness of the relationship between substance misuse, vulnerability and exclusion.

Vision

Our vision is to bring about positive and sustained change for individuals and communities by supporting the aspirations and needs of those affected by their own or someone else's substance misuse and by offering opportunities aimed at minimising harm and maximising resilience.

Ethos and values

We believe that individuals and their experiences are unique. Everything else flows from this, and so the services we deliver need to be person centred, flexible and wide-ranging to meet all the services users' varying needs.

We believe all individuals are entitled to respect and dignity within a safe environment.

We are committed to learning through conventional and non traditional routes, and through empathic relationships with service users.

We are committed to, and expect, mutuality. This is essential for true partnership and collaboration, and for developing relationships, which are open, trusting and transparent.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2013**

OBJECTIVES AND ACTIVITIES

Significant activities

Drugaid provide a range of services across a wide geographical area. The nature and scope of the services will depend on the commissioners and service specification that we are contracted to work to. They are either regionally or locally commissioned.

The services we deliver are

- GOALS (Gwent Open Access Service)
- Peer mentoring (European Social Fund)
- Outreach campaigns
- Family support services
- Open access drug and alcohol service
- Young persons substance misuse services
- Primary care drug and alcohol service
- Drug and Alcohol Single point of access service
- Phoenix drop in centre
- No 7 Drop in and sign posting service
- Compass counselling
- Young Offenders Service
- Needle Exchange
- Naloxone
- Diversionary Activities
- Training, Education and Awareness Raising

Public Benefit

All our charitable activities focus on the prevention and treatment of substance misuse. Our services work with individuals, families and communities across South East Wales and our activities are undertaken to further our charitable purposes for the public benefit.

Training, Education and Awareness-Raising

The charity delivered training sessions, with participants from a range of organisations including Health, Social Services, Youth Offending Teams, Probation, Police, voluntary and community groups such as Barnardos, Homestart and Victim Support.

In addition, educational sessions were delivered to young people through carousel events such as Crucial Crew, PSE inputs in schools and inputs in and out of school settings such as youth clubs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2012-2013 we have continued to establish strategic partnerships across Drug and Alcohol sector and beyond. We have also continued to develop and improve our services across South Wales and look at opportunities to deliver in other regions with our partners. We continue to grow and develop a café in Caerphilly. This Social Enterprise initiative would provide work and volunteering opportunities for ex service users. We continued to improve our interventions and invest in the learning and development of our workforce.

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between three and six months of the resources expended (between £659,112 and £1,318,224). At this level, the management committee feel that they would be able to meet the obligations and requirements that would result should there be a significant loss in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At the balance sheet date the free reserves amounted to £556,408. Efforts to increase reserves in line with policy will be made in future years.

Principal funding sources

Services are funded by and are dependent on a wide range of incoming resources including Local health Boards, Unitary Authorities, Criminal Justice sources and from the Welsh Assembly Government.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2013**

FINANCIAL REVIEW

Investment policy and objectives

The management committee has considered the most appropriate policy for investing funds is to keep surplus funds at a bank deposit account

FUTURE DEVELOPMENTS

For the following financial year, our aims and objectives are

- Formalise partnership arrangement for central support services
- To achieve Bronze in Investor In People award
- To continue expanding our young persons service
- To expand our Cafe to provide catering services and gardening services
- To establish supported housing for our service users

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of South Wales Association for the Prevention of Addiction Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

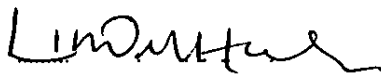
- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable company'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

ON BEHALF OF THE BOARD



Mrs L M Hodgson - Trustee

Date 9.12.13

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

We have audited the financial statements of South Wales Association for the Prevention of Addiction Limited for the year ended 31 March 2013 on pages seven to fifteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page four, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit

O'Brien & Partners

O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Highdale House
7 Centre Court, main Avenue
Treforest Ind Est
Pontypridd
CF37 5YR

Date *09 December 2013.*

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2013**

	Notes	Unrestricted funds £	Restricted funds £	31 3 13 Total funds £	31 3 12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	279	258,289	258,568	92,461
Activities for generating funds	3	12,857	-	12,857	25,528
Investment income	4	234	-	234	84
Incoming resources from charitable activities					
Local Health boards	5	155,025	-	155,025	155,565
Unitary authorities and Community Safety Partnerships		1,650,987	-	1,650,987	1,662,499
Welsh Government		543,727	-	543,727	477,682
Criminal Justice		-	-	-	213,295
Other		58,897	-	58,897	134,532
Total incoming resources		2,422,006	258,289	2,680,295	2,761,646
RESOURCES EXPENDED					
Charitable activities					
Support and casework	6	2,364,255	261,029	2,625,284	2,741,401
Training		29,785	-	29,785	39,451
Governance costs					
	7	24,387	-	24,387	23,049
Total resources expended		2,418,427	261,029	2,679,456	2,803,901
NET INCOMING/(OUTGOING) RESOURCES					
		3,579	(2,740)	839	(42,255)
RECONCILIATION OF FUNDS					
Total funds brought forward		667,672	514,999	1,182,671	1,224,926
TOTAL FUNDS CARRIED FORWARD		671,251	512,259	1,183,510	1,182,671

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**BALANCE SHEET
At 31 March 2013**

	Notes	Unrestricted funds £	Restricted funds £	31 3 13 Total funds £	31 3 12 Total funds £
FIXED ASSETS					
Tangible assets	11	92,879	462,827	555,706	591,373
CURRENT ASSETS					
Debtors	12	1,066,464	-	1,066,464	610,728
Cash at bank		389,020	49,432	438,452	739,973
		<u>1,455,484</u>	<u>49,432</u>	<u>1,504,916</u>	<u>1,350,701</u>
CREDITORS					
Amounts falling due within one year	13	(605,411)	-	(605,411)	(640,662)
NET CURRENT ASSETS		<u>850,073</u>	<u>49,432</u>	<u>899,505</u>	<u>710,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		942,952	512,259	1,455,211	1,301,412
CREDITORS					
Amounts falling due after more than one year	14	(271,701)	-	(271,701)	(118,741)
NET ASSETS		<u>671,251</u>	<u>512,259</u>	<u>1,183,510</u>	<u>1,182,671</u>
FUNDS	15				
Unrestricted funds				671,251	667,672
Restricted funds				512,259	514,999
TOTAL FUNDS				<u>1,183,510</u>	<u>1,182,671</u>

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**BALANCE SHEET - CONTINUED
At 31 March 2013**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 9.12.13 and were signed on its behalf by


WGD Smith - Trustee

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**Notes to the Financial Statements
for the Year Ended 31 March 2013**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Tangible fixed assets

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease

2. VOLUNTARY INCOME

	31 3 13	31 3 12
	£	£
Donations	279	120
Grants	258,289	92,341
	<u>258,568</u>	<u>92,461</u>

Grants received, included in the above, are as follows

	31 3 13	31 3 12
	£	£
Capital grant receivable	<u>258,289</u>	<u>92,341</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2013**

3. ACTIVITIES FOR GENERATING FUNDS

	31 3 13	31 3 12
	£	£
Training income	<u>12,857</u>	<u>25,528</u>

4. INVESTMENT INCOME

	31 3 13	31 3 12
	£	£
Deposit account interest	<u>234</u>	<u>84</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31 3 13	31 3 12
	Activity	£	£
Grants	Local Health boards	155,025	155,565
	Unitary authorities and Community Safety		
Grants	Partnerships	1,650,987	1,662,499
Grants	Welsh Government	543,727	477,682
Grants	Criminal Justice	-	213,295
Grants	Other	58,897	134,532
		<u>2,408,636</u>	<u>2,643,573</u>

Grants received, included in the above, are as follows

	31 3 13	31 3 12
	£	£
Grants	<u>2,408,636</u>	<u>2,643,573</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2013**

6 CHARITABLE ACTIVITIES COSTS

				Direct costs	Totals
				£	£
Support and casework				2,625,284	2,625,284
Training				29,785	29,785
				<u>2,655,069</u>	<u>2,655,069</u>
	Support and casework	Training	Governance	Total 2013	Total 2012
Direct costs	£	£	£	£	£
Wages and social security	1,566,466	12,123	-	1,578,568	1,614,649
Partner charge salaries	298,709	-	-	298,709	461,335
Supervision and sessional	17,628	-	-	17,628	6,090
Motor and mileage expenses	76,912	381	-	77,294	80,016
Advertising, printing	14,169	-	1,780	15,949	40,949
Needles	24,498	-	-	24,498	28,078
Diversionsary activity	59,925	-	-	59,925	49,850
	<u>2,058,288</u>	<u>12,504</u>	<u>1,780</u>	<u>2,058,571</u>	<u>2,280,967</u>
Allocated support costs					
Wages and social security	65,068	-	16,267	81,335	84,892
Training expenses	2,476	5,303	-	7,779	20,394
Recruitment costs	4,159	-	-	4,159	10,589
Rent and rates	179,058	4,591	-	183,649	103,676
Insurance	24,588	1,294	-	25,882	20,490
Health care	4,268	-	-	4,268	4,641
Heat and light	15,729	828	-	16,556	19,280
Repairs and cleaning	62,657	-	-	62,657	60,199
IT Software, consumables	22,003	1,158	-	23,161	18,162
Telephone charges	31,328	1,658	166	33,151	31,409
Stationery	5,067	268	27	5,361	6,382
Postage	4,157	231	231	4,619	4,012
Equipment leasing	4,842	255	-	5,097	1,756
Sundry office costs	10,060	529	-	10,590	17,795
Subscriptions and publications	281	-	-	281	1,014
Legal & professional fees	5,772	-	304	6,075	8,953
Bank charges	-	-	2,012	2,012	628
Consultancy fees	10,048	-	-	10,048	9,595
Auditors remuneration	-	-	3,600	3,600	2,700
Depreciation	115,436	1,166	-	116,602	96,367
	<u>566,996</u>	<u>17,281</u>	<u>22,607</u>	<u>606,883</u>	<u>522,934</u>
	<u>2,625,283</u>	<u>29,784</u>	<u>24,386</u>	<u>2,679,454</u>	<u>2,803,901</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2013**

7. GOVERNANCE COSTS

	31 3 13	31 3 12
	£	£
Staff costs	20,787	20,349
Auditors' remuneration	3,600	2,700
	<u>24,387</u>	<u>23,049</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 13	31 3 12
	£	£
Auditors' remuneration	3,600	2,700
Depreciation - owned assets	116,603	96,366
Hire of plant and machinery	303,806	463,091
Other operating leases	<u>201,277</u>	<u>109,766</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the year ended 31 March 2012

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the year ended 31 March 2012

10. STAFF COSTS

	31 3 13	31 3 12
	£	£
Wages and salaries	<u>1,664,424</u>	<u>1,702,912</u>

The average monthly number of employees during the year was as follows

	31 3 13	31 3 12
Charitable activities	62	62
Management and administration	9	9
	<u>71</u>	<u>71</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2013**

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2012	829,024	431,550	1,260,574
Additions	-	80,936	80,936
At 31 March 2013	<u>829,024</u>	<u>512,486</u>	<u>1,341,510</u>
DEPRECIATION			
At 1 April 2012	285,312	383,889	669,201
Charge for year	61,288	55,315	116,603
At 31 March 2013	<u>346,600</u>	<u>439,204</u>	<u>785,804</u>
NET BOOK VALUE			
At 31 March 2013	<u>482,424</u>	<u>73,282</u>	<u>555,706</u>
At 31 March 2012	<u>543,712</u>	<u>47,661</u>	<u>591,373</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 13 £	31 3 12 £
Amounts recoverable on contract	1,046,945	586,733
Other debtors	19,519	23,995
	<u>1,066,464</u>	<u>610,728</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 13 £	31 3 12 £
Trade creditors	-	23,699
Taxation and social security	35,357	37,229
Other creditors	570,054	579,734
	<u>605,411</u>	<u>640,662</u>

14. CREDITORS. AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31 3 13 £	31 3 12 £
Other creditors	271,701	118,741

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2013**

15 MOVEMENT IN FUNDS

	At 1 4 12 £	Net movement in funds £	At 31 3 13 £
Unrestricted funds			
General fund	277,732	3,579	281,311
Designated funds	389,940	-	389,940
	<u>667,672</u>	<u>3,579</u>	<u>671,251</u>
Restricted funds			
Capital	514,999	(2,740)	512,259
	<u>514,999</u>	<u>(2,740)</u>	<u>512,259</u>
TOTAL FUNDS	<u>1,182,671</u>	<u>839</u>	<u>1,183,510</u>

Net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,422,006	(2 418,427)	3,579
Restricted funds			
Capital	258,289	(261,029)	(2,740)
	<u>258,289</u>	<u>(261,029)</u>	<u>(2,740)</u>
TOTAL FUNDS	<u>2,680,295</u>	<u>(2,679,456)</u>	<u>839</u>

Restricted funds

The restricted funds relate to capital grants expended on fixed assets, these funds increase each year with the receipt of further capital grants and reduces by amounts each year equivalent to depreciation charges and/or by repair costs treated as revenue expenditure

Unrestricted funds

The unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives