

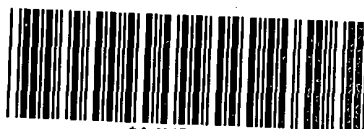
REGISTERED COMPANY NUMBER: 01073381 (England and Wales)  
REGISTERED CHARITY NUMBER: 265008

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2015  
FOR**

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

O'Brien & Partners  
Chartered Accountants  
& Statutory Auditors  
Highdale House  
7 Centre Court  
Treforest Industrial Estate  
Pontypridd  
Rhondda Cynon Taff  
CF37 5YR

WEDNESDAY



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30/12/2015

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COMPANIES HOUSE

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

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2015**

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**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2015**

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 2015. 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**

Integra House  
Vaughan Court  
Newport  
Gwent  
NP10 8BD

**Trustees**

Professor N Frude	University Lecturer
Mrs J J Green	Retired - resigned 1.9.14
Miss S D Scarf	Director
W G D Smith	Chartered Accountant
Mrs L M Hodgson	Retired

**Company Secretary**

Mrs L M Hodgson

**Auditors**

O'Brien & Partners  
Chartered Accountants  
& Statutory Auditors  
Highdale House  
7 Centre Court  
Treforest Industrial Estate  
Pontypridd  
Rhondda Cynon Taff  
CF37 5YR

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**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.

**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2015**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**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 of the 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 Chief Executive Officer and the senior management team. The Chief Executive Officer is responsible for ensuring the charity delivers the services specified and to ensure key performance indicators are met. Regional Directors have the responsibility for the day to day operational management of the services in their region, to liaise with commissioners and funders and 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.

**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2015**

**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 and to foster recovery.

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**

Drugaid aims to be recognised by its key stakeholders as the leading provider of innovative and quality services within the drug and alcohol sector,

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.

**Values**

Drugaid Values we agreed by the whole team including Board of trustees, staff, volunteers and service users. These value guide the way we behave and how we deliver services. Our values are:

- Integrity
- Honesty
- Empathy
- Family
- Equality
- Positive Attitude
- Trust

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, 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 (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2015**

**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, third sector and community groups such as Barnardos, Homestart and Victim Support, Mind, Hafal

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 2014-2015 we have continued to establish strategic partnerships across Drug and Alcohol sector and beyond. We have developed relationships with organisations across the UK. We have also continued to develop and improve our services across south, east and west 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 £621,976 and £1,243,952). 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 £615,741. Efforts to increase reserves in line with policy will be made in future years.

**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2015**

**FINANCIAL REVIEW**

**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.

**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 retain Silver Investors in People award
- To continue expanding our service in Dyfed
- To expand our Café to establish a catering van 'Tyfu on the go'
- To establish services for older people drink Wise Age well in Cwm Taf
- To continue service in Gwent within the new consortium GDAS
- To deliver our new contract for adult drug and alcohol service in Dyfed.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of South Wales Association for 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

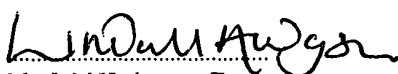
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

Approved by order of the board of trustees on 14.12.15 and signed on its behalf by:

  
Mrs L M Hodgson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
SOUTH WALES ASSOCIATION FOR -  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

We have audited the financial statements of South Wales Association for Prevention of Addiction Limited for the year ended 31 March 2015 on pages eight to sixteen. 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 five, 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2015 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 applicable to Smaller Entities; 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 (REGISTERED NUMBER: 01073381)**

**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  
Treforest Industrial Estate  
Pontypridd  
Rhondda Cynon Taff  
CF37 5YR

Date: *29 December 2015.*

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

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2015**

		Unrestricted funds £	Restricted fund £	31.3.15 Total funds £	31.3.14 Total funds £
	Notes				
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	2,219	168,814	171,033	60,306
Activities for generating funds	3	8,470	-	8,470	10,795
Investment income	4	1,634	-	1,634	1,731
<b>Incoming resources from charitable activities</b>					
Local Health boards	5	109,889	-	109,889	152,813
Unitary authorities and Community Safety Partnerships		1,971,470	-	1,971,470	1,740,080
Welsh Government		255,363	-	255,363	606,397
Other		142,863	-	142,863	155,546
Lottery Income		19,519	18,410	37,929	-
<b>Total incoming resources</b>		<b>2,511,427</b>	<b>187,224</b>	<b>2,698,651</b>	<b>2,727,668</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Support and casework	6	2,437,850	134,119	2,571,969	2,732,176
Training		27,880	-	27,880	29,436
Governance costs	7	22,174	-	22,174	27,827
<b>Total resources expended</b>		<b>2,487,904</b>	<b>134,119</b>	<b>2,622,023</b>	<b>2,789,439</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		23,523	53,105	76,628	(61,771)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>675,904</b>	<b>445,835</b>	<b>1,121,739</b>	<b>1,183,510</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>699,427</b>	<b>498,940</b>	<b>1,198,367</b>	<b>1,121,739</b>

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**BALANCE SHEET  
At 31 March 2015**

	Notes	Unrestricted funds £	Restricted fund £	31.3.15 Total funds £	31.3.14 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	83,686	470,198	553,884	463,802
<b>CURRENT ASSETS</b>					
Debtors	12	412,040	-	412,040	333,064
Cash at bank		1,055,401	28,742	1,084,143	1,249,188
		<u>1,467,441</u>	<u>28,742</u>	<u>1,496,183</u>	<u>1,582,252</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(713,736)	-	(713,736)	(653,745)
<b>NET CURRENT ASSETS</b>		<u>753,705</u>	<u>28,742</u>	<u>782,447</u>	<u>928,507</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		837,391	498,940	1,336,331	1,392,309
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(137,964)	-	(137,964)	(270,570)
<b>NET ASSETS</b>		<u>699,427</u>	<u>498,940</u>	<u>1,198,367</u>	<u>1,121,739</u>
<b>FUNDS</b>	15				
Unrestricted funds				699,427	675,904
Restricted funds				498,940	445,835
<b>TOTAL FUNDS</b>				<u>1,198,367</u>	<u>1,121,739</u>

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR  
PREVENTION OF ADDICTION LIMITED  
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**BALANCE SHEET - CONTINUED  
At 31 March 2015**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

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 14.12.15 and were signed on its behalf by:

  
W G D 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 2015**

**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**

	31.3.15	31.3.14
	£	£
Donations	2,219	-
Grants	168,814	60,306
	<u>171,033</u>	<u>60,306</u>

Grants received, included in the above, are as follows:

	31.3.15	31.3.14
	£	£
Capital grant receivable	168,814	60,306

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2015**

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.3.15	31.3.14
	£	£
Training income	8,470	10,795
	<u>8,470</u>	<u>10,795</u>

**4. INVESTMENT INCOME**

	31.3.15	31.3.14
	£	£
Deposit account interest	1,634	1,731
	<u>1,634</u>	<u>1,731</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

		31.3.15	31.3.14
	Activity	£	£
Grants	Local Health boards	109,889	152,813
	Unitary authorities and Community Safety		
Grants	Partnerships	1,971,470	1,740,080
Grants	Welsh Government	255,363	606,397
Grants	Other	142,863	155,546
Grants	Lottery Income	37,929	-
		<u>2,517,514</u>	<u>2,654,836</u>

Grants received, included in the above, are as follows:

	31.3.15	31.3.14
	£	£
Grants	2,517,514	2,654,836
	<u>2,517,514</u>	<u>2,654,836</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2015**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs			Totals	
	£			£	
Support and casework	2,571,969			2,571,969	
Training	27,880			27,880	
	<u>2,599,849</u>			<u>2,599,849</u>	

	Support and casework	Training	Governance	Total 2015	Total 2014
	£	£	£	£	£
<b>Direct costs</b>					
Salaries, NI, pension	1,688,946	12,365	-	1,701,311	1,754,403
Partner charge salaries and expenses	96,266	-	-	96,266	209,783
Supervision and sessional work	18,707	-	-	18,707	15,325
Motor and mileage expenses	85,769	389	-	86,159	88,152
Advertising, printing & reproduction	10,709	-	-	10,709	27,585
Needles	31,273	-	-	31,273	31,949
Client costs, diversionary activity	38,548	-	-	38,548	57,710
	1,970,218	12,754	-	1,982,972	2,184,907
<b>Allocated support costs</b>					
Salaries, NI, pension	72,316	-	18,079	90,395	90,395
Training expenses	8,549	5,409	-	13,958	13,465
Recruitment costs	5,189	-	-	5,189	4,822
Rent and rates	153,842	536	-	154,373	147,529
Insurance	16,688	878	-	17,566	27,442
Healthcare	5,194	-	-	5,194	4,198
Heating and lighting	27,546	1,450	-	28,996	22,577
Repairs and cleaning	47,120	-	-	47,120	82,682
IT Software, consumables, maintenance	41,177	2,167	-	43,344	22,329
Telephone and communication	48,125	2,533	-	50,659	42,462
Stationery	3,317	175	-	3,492	6,798
Postage	2,024	159	-	3,183	5,127
Equipment leasing	-	-	-	-	2,088
Sundry office costs	11,954	629	-	12,583	11,643
Subscriptions and publications	1,737	-	-	1,737	364
Legal & professional fees	29,945	-	-	29,945	4,468
Bank charges	2,111	-	-	2,111	2,310
Consultancy fees	6,050	-	-	6,050	17,060
Auditors remuneration	-	-	4,095	4,095	4,875
Depreciation	117,871	1,191	-	119,062	91,902
	<u>601,751</u>	<u>15,125</u>	<u>22,174</u>	<u>639,051</u>	<u>604,535</u>
	<u>2,571,969</u>	<u>27,880</u>	<u>22,174</u>	<u>2,622,023</u>	<u>2,789,442</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2015**

**7. GOVERNANCE COSTS**

	31.3.15	31.3.14
	£	£
Staff costs	18,079	22,952
Auditors' remuneration	4,095	4,875
	<u>22,174</u>	<u>27,827</u>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.15	31.3.14
	£	£
Auditors' remuneration	4,095	4,875
Depreciation - owned assets	119,059	91,904
Hire of plant and machinery	96,266	211,870
Other operating leases	<u>173,080</u>	<u>162,854</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**10. STAFF COSTS**

	31.3.15	31.3.14
	£	£
Wages and salaries	<u>1,791,706</u>	<u>1,849,672</u>

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

	31.3.15	31.3.14
Charitable activities	70	71
Management and administration	<u>6</u>	<u>7</u>
	<u>76</u>	<u>78</u>

No employees received emoluments in excess of £60,000.



**SOUTH WALES ASSOCIATION FOR  
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TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2015**

**11. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2014	829,024	512,486	1,341,510
Additions	-	209,141	209,141
At 31 March 2015	<u>829,024</u>	<u>721,627</u>	<u>1,550,651</u>
<b>DEPRECIATION</b>			
At 1 April 2014	407,887	469,821	877,708
Charge for year	45,810	73,249	119,059
At 31 March 2015	<u>453,697</u>	<u>543,070</u>	<u>996,767</u>
<b>NET BOOK VALUE</b>			
At 31 March 2015	<u>375,327</u>	<u>178,557</u>	<u>553,884</u>
At 31 March 2014	<u>421,137</u>	<u>42,665</u>	<u>463,802</u>

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

	31.3.15 £	31.3.14 £
Amounts recoverable on contract	404,924	325,223
Other debtors	7,116	7,841
	<u>412,040</u>	<u>333,064</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.15 £	31.3.14 £
Taxation and social security	36,726	36,499
Other creditors	677,010	617,246
	<u>713,736</u>	<u>653,745</u>

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

	31.3.15 £	31.3.14 £
Other creditors	<u>137,964</u>	<u>270,570</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2015**

**15. MOVEMENT IN FUNDS**

	At 1.4.14 £	Net movement in funds £	At 31.3.15 £
<b>Unrestricted funds</b>			
General fund	285,964	23,523	309,487
Designated funds	389,940	-	389,940
	<u>675,904</u>	<u>23,523</u>	<u>699,427</u>
<b>Restricted funds</b>			
Capital	445,835	53,105	498,940
	<u>1,121,739</u>	<u>76,628</u>	<u>1,198,367</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,511,427	(2,487,904)	23,523
<b>Restricted funds</b>			
Capital	187,224	(134,119)	53,105
	<u>2,698,651</u>	<u>(2,622,023)</u>	<u>76,628</u>
<b>TOTAL FUNDS</b>			

**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.

**16. POST BALANCE SHEET EVENTS**

On 31 March 2015 South Wales Association for Prevention of Addiction Limited entered into a Deed of Transfer with Cyswllt Contact Ltd. The deed states that certain assets of Cyswllt Contact Ltd are to be transferred post year end to the company, including any positive residual reserves. Certain aspects of the deed have yet to be concluded therefore the transaction is delayed post year end.