

THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

COMPANY REGISTRATION NUMBER:2836340

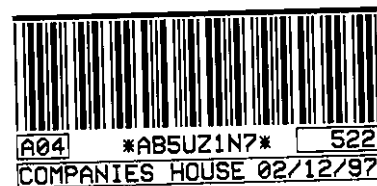
CHARITY REGISTRATION NUMBER:1025395

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 1997

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Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ



## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## COMPANY INFORMATION

31 March 1997

Company registration number 2836340

Chairman U Gravesande

Other members of the  
Council of Management

K Thomas  
K Maddocks  
K Desai  
C Dilley  
D Litson  
D Shuttleworth  
E Roberts

Company secretary D Shuttleworth

Registered office 81 St Giles Street  
Northampton

Bankers Royal Bank of Scotland plc  
77 Abington Street  
Northampton

Auditors Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

## REPORT OF THE COUNCIL OF MANAGEMENT

31 March 1997

The council of management present their report and the audited financial statements for the year ended 31 March 1997.

**Principal activity**

The company is limited by guarantee (Company number 2836340) and governed by a Memorandum and Articles of Association. It is registered by the Charity Commission as charity number 1025395 and is principally engaged in promoting the prevention, diagnosis and treatment of alcohol related problems, other addictions and substance abuse.

**Business review**

The net incoming resources for the year amounted to £32,415 as shown on page 5.

Certain grants and donations have been given for specific purposes and these are shown as restricted funds (see note 13).

The financial statements do not reflect the ongoing and considerable contributions made by volunteers to the overall performance of this charity, nor gifts in kind received throughout the year.

The financial support of the local authorities and other donors is greatly appreciated and enabled the charity's work to be sustained.

Detailed comments on the company's activities are set out in the separate annual report which should be read in conjunction with the statutory financial statements.

**Members of the Council of Management**

The members in office during the year are listed below

U Gravesande  
K Thomas  
K Maddocks  
K Desai  
C Dilley  
D Litson  
D Shuttleworth  
E Roberts

The company is limited by guarantee and does not have an allotted share capital.

**Auditors**

Phipps Henson McAllister have agreed to offer themselves for re-appointment as auditors of the company.

On behalf of the Council of Management

U Gravesande

Director



81 St Giles Street  
Northampton

30 August 1997

THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION  
STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES

Company law requires the council of management 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 council of management are required to

- select suitable accounting policies and apply them consistently;
- 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 company will continue in business.

The council of management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

AUDITORS' REPORT TO THE MEMBERS OF  
THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

We have audited the financial statements on pages 5 to 12 which have been prepared under the accounting policies set out on page 7.

**Respective responsibilities of members of the Council of Management and auditors**  
As described on page 3, the members of the Council of Management (who are directors and trustees of the charitable company) are 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.

**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 members of the Council of Management 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 error or other irregularity. 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 charitable company's affairs as at 31 March 1997 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.

30 August 1997

22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ



Phipps Henson McAllister  
Chartered Accountants  
Registered Auditors

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 1997

	<u>Note</u>	Unrestricted funds £	Restricted funds £	Total 1997 £	Total 1996 (as restated) £
Incoming resources	1				
Grants receivable	2	369,292	83,895	453,187	341,518
Donations		21,265	10,400	31,665	23,124
Fundraising		22,639	-	22,639	12,593
Investment income		7,130	350	7,480	7,755
Other		17,578	-	17,578	26,764
Total incoming resources		<u>437,904</u>	<u>94,645</u>	<u>532,549</u>	<u>411,754</u>
Resources expended					
Direct charitable expenditure	3	(365,020)	(65,495)	(430,515)	(358,093)
Fundraising and publicity	4	(24,754)	-	(24,754)	(6,180)
Management and administration of the charity	5	(44,865)	-	(44,865)	(47,128)
Total resources expended	6	<u>(434,639)</u>	<u>(65,495)</u>	<u>(500,134)</u>	<u>(411,401)</u>
Net incoming resources for the year		3,265	29,150	32,415	353
Balances brought forward 1 April 1996		<u>68,090</u>	<u>13,425</u>	<u>81,515</u>	<u>81,162</u>
Balances carried forward 31 March 1997		<u><u>71,355</u></u>	<u><u>42,575</u></u>	<u><u>113,930</u></u>	<u><u>81,515</u></u>

Movements in reserves are shown in the notes to the financial statements.

## Continuing operations

None of the company's activities were acquired or discontinued during the above two financial years.

## Total recognised gains and losses

The company had no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 7 to 12 form part of these financial statements.

## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## BALANCE SHEET

at 31 March 1997

	Note	1997 £	1996 £
<b>Fixed assets</b>			
Tangible assets	8	108,829	109,858
<b>Current assets</b>			
Debtors	9	33,694	8,396
Cash at bank and in hand		96,433	37,758
		<u>130,127</u>	<u>46,154</u>
Creditors: amounts falling due within one year	10	(80,026)	(23,497)
Net current assets		<u>50,101</u>	<u>22,657</u>
Total assets less current liabilities		158,930	132,515
Creditors: amounts falling due after more than one year	11	(45,000)	(51,000)
Total net assets		<u>113,930</u>	<u>81,515</u>
<b>Capital and reserves</b>			
Restricted funds	13	42,575	13,425
Other unrestricted charitable funds	14	71,355	68,090
Total funds		<u>113,930</u>	<u>81,515</u>

The financial statements on pages 4 to 12 were approved by the Council of Management on 30 August 1997.

U Gravesande..........Member of the Council of Management

The notes on pages 7 to 12 form part of these financial statements.

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

**1 Accounting policies****Basis of accounting**

The financial statements have been prepared in accordance with applicable accounting standards under the historical cost accounting rules and in accordance with the Statement of Recommended Practice for charities ('The Charities SORP')

The company has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No. 1 on the grounds that it is entitled to the exemptions available in Section 246 and 247 of the Companies Act 1985 for small companies.

**Incoming resources**

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities, which also shows incoming resources in respect of unrestricted funds.

Donations and grants received are credited on the statement of financial activities in the year to which they relate.

**Resources expended**

Expenditure is allocated on the statement of financial activities between restricted and unrestricted funds, and is further analysed between direct charitable expenditure, fundraising and publicity and management and administration costs.

**Depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Computer equipment	4 years
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**Operating leases**

Rentals paid under operating leases are charged to income and expenditure account on a straight line basis over the period of the lease.

**Pensions****Defined contribution scheme**

Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.



## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

## 2 Grants receivable

	1997 £	1996 £
Core activities (including Torch project)	373,667	332,146
Opps for Vols project	-	9,372
Day Centre project	79,520	-
	<u>453,187</u>	<u>341,518</u>

## 3 Direct charitable expenditure

	Unrestricted funds £	Restricted funds £	Total 1997 £	Total 1996 (as restated) £
Core activities (including Torch project)	365,020	10,562	375,582	356,803
Day Centre project	-	54,933	54,933	1,290
	<u>365,020</u>	<u>65,495</u>	<u>430,515</u>	<u>358,093</u>

## 4 Fundraising and publicity

	Unrestricted funds £	Restricted funds £	Total 1997 £	Total 1996 (as restated) £
Staff costs	7,872	-	7,872	-
Fundraising costs	15,450	-	15,450	5,287
Publications for resale	1,432	-	1,432	893
	<u>24,754</u>	<u>-</u>	<u>24,754</u>	<u>6,180</u>

## 5 Management and administration of the charity

	Unrestricted funds £	Restricted funds £	Total 1997 £	Total 1996 (as restated) £
Salaries, management and office costs	41,865	-	41,865	44,378
Auditors remuneration	3,000	-	3,000	2,750
	<u>44,865</u>	<u>-</u>	<u>44,865</u>	<u>47,128</u>

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

## 6 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 1997 £	Total 1996 (as restated) £
Direct charitable expenditure	356,353	-	74,162	430,515	358,093
Fundraising and publicity	7,872	-	16,882	24,754	6,180
Management and administration of the charity	22,854	1,029	20,982	44,865	47,128
	<u>387,079</u>	<u>1,029</u>	<u>112,026</u>	<u>500,134</u>	<u>411,401</u>

## 7 Directors and employees

	1997 £	1996 £
Staff costs		
Wages and salaries	348,620	261,229
Social security costs	28,914	21,173
Pension costs	9,545	8,512
	<u>387,079</u>	<u>290,914</u>

## Average monthly number employed

	Number	Number
Direct charitable	29	22
Management and administration	2	2
	<u>31</u>	<u>24</u>

## Defined contribution pension scheme

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,545 (1996 £8,512).

## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

## 8 Tangible fixed assets

Cost	Computer Equipment £	Freehold Land and Buildings £	Total £
1 April 1996 and 31 March 1997	4,115	107,801	111,916
Depreciation			
1 April 1996	2,058	-	2,058
Charge for year	1,029	-	1,029
31 March 1997	3,087	-	3,087
Net book amount			
31 March 1997	1,028	107,801	108,829
31 March 1996	2,057	107,801	109,858

## 9 Debtors

	1997 £	1996 £
Amounts falling due within one year		
Prepayments and accrued income	33,694	8,396
	33,694	8,396

## 10 Creditors: amounts falling due within one year

	1997 £	1996 £
Instalments on Northampton Borough Council loan	6,000	6,000
Other creditors	7,431	6,799
Other taxation and social security	10,545	6,948
Accruals	3,950	3,750
Deferred income	52,100	-
	80,026	23,497

## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

11 Creditors: amounts falling due  
after more than one year

	1997 £	1996 £
Instalments on Northampton Borough Council loan	45,000	51,000
	<u>45,000</u>	<u>51,000</u>

The above loan is interest free and is repayable by six - monthly instalments of £3,000. The final instalment is payable on 19 May 2005.

## 12 Called up share capital

The company is limited by guarantee and does not have an issued share capital. Every member of the company undertakes to contribute to the assets of the company (should this be wound up during membership or within one year after ceasing to be a member), for payment of debts and liabilities of the company contracted before ceasing to be a member. The contribution is limited to a sum not exceeding £10.

## 13 Restricted funds

	1996 £	Incoming Resources £	Expenditure gains, losses & transfers £	1997 £
Torch hostel training fund	6,715	-	(2,687)	4,028
Young offenders project	6,000	4,375	(7,875)	2,500
Day centre fund	710	90,270	(54,933)	36,047
	<u>13,425</u>	<u>94,645</u>	<u>(65,495)</u>	<u>42,575</u>

## 14 Unrestricted funds

	1997 £
1 April 1996	68,090
Retained surplus for the year	<u>3,265</u>
31 March 1997	<u>71,355</u>

## THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

## NOTES ON FINANCIAL STATEMENTS

31 March 1997

## 15 Analysis of net assets between funds

Fund balances at 31 March 1997 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	108,829	-	108,829
Current assets	87,552	42,575	130,127
Current liabilities	(80,026)	-	(80,026)
Long term liabilities	(45,000)	-	(45,000)
	<u>71,355</u>	<u>42,575</u>	<u>113,930</u>