

**The County of Northampton
Council on Addiction**
Financial statements

31 March 2001

Registered number: 2836340

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The County of Northampton Council on Addiction**Company Information****31 March 2001**

Company registration number	2836340
Charity registration number	1025395
Chairman	U Gravesande
Other members of the Council of Management	K Thomas D Litson D Shuttleworth E Roberts T Pearson
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

The County of Northampton Council on Addiction

Report of the Council of Management

31 March 2001

The council of management present their report and the audited financial statements for the year ended 31 March 2001

Objects of the Charity

The objects for which the Charity is established are to promote the prevention diagnosis and treatment of alcohol related problems other addictions and substance abuse.

Organisation of the Charity

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.

The Charity operates through a Council of Management in whom the management of the Charity is vested.

The members of the Council of Management are directors and trustees of the charitable company.

Activities of the Charity

Detailed comments on the activities of the Charity are set out in the separate Annual Report which should be read in conjunction with the statutory financial statements.

Reserves of the Charity

The Charity has a number of restricted funds, the purpose of which are detailed in note 13 to the financial statements.

The unrestricted funds of the Charity at 31st March 2001 were £105,121

The policy of the Charity is by prudent financial management to maintain the unrestricted funds at such a level to enable the Charity to carry out its future activities.

Transactions and Financial Position

The net incoming resources for the year amounted to £35,577 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.

Members of the Council of Management

The members in office during the year are listed below

U Gravesande
K Thomas
D Litson
D Shuttleworth
E Roberts
T Pearson

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

Legal and Administrative Details

These are set out on Page 1 to the financial statements.

The County of Northampton Council on Addiction

Report of the Council of Management

31 March 2001

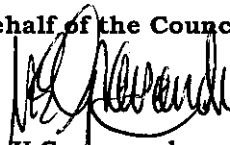
Auditors

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

Registered office

81 St Giles Street
Northampton

On behalf of the Council of Management


U Gravesande
Director

27 September 2001

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 2001 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.



27 September 2001

**22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ**

**Phipps Henson McAllister
Chartered Accountants
Registered Auditors**

The County of Northampton Council on Addiction

Statement of Financial Activities

for the year ended 31 March 2001

	Note	Unrestricted funds £	Restricted funds £	Total 2001 £	Total 2000 £
Incoming resources	1				
Grants receivable	2	584,737	412,756	997,493	785,090
Fundraising and donations		28,866	6,565	35,431	51,349
Bank and Building Society Interest		6,570	2,384	8,954	4,727
Other Homelessness Income		-	36,228	36,228	14,027
Other CAN Community Housing Income		-	56,822	56,822	27,427
Other Income		32,197	-	32,197	25,289
Total incoming resources		<u>652,370</u>	<u>514,755</u>	<u>1,167,125</u>	<u>907,909</u>
Resources expended					
Direct charitable expenditure	3	(567,168)	(491,015)	(1,058,183)	(797,817)
Fundraising and publicity	4	(22,185)	-	(22,185)	(22,786)
Management and administration of the charity	5	(51,180)	-	(51,180)	(48,709)
Total resources expended	6	<u>(640,533)</u>	<u>(491,015)</u>	<u>(1,131,548)</u>	<u>(869,312)</u>
Transfers between funds		<u>2,609</u>	<u>(2,609)</u>	<u>-</u>	<u>-</u>
Net incoming resources for the year after transfers		14,446	21,131	35,577	38,597
Funds brought forward		<u>90,675</u>	<u>144,092</u>	<u>234,767</u>	<u>196,170</u>
Funds carried forward		<u>105,121</u>	<u>165,223</u>	<u>270,344</u>	<u>234,767</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 2001

	Note	2001 £	2000 £
Fixed assets			
Tangible assets	8	206,021	129,499
Current assets			
Debtors	9	129,779	27,192
Cash at bank and in hand		177,152	173,009
		<u>306,931</u>	<u>200,201</u>
Creditors: amounts falling due within one year	10	(168,559)	(67,933)
		<u>138,372</u>	<u>132,268</u>
Net current assets		<u>138,372</u>	<u>132,268</u>
Total assets less current liabilities		<u>344,393</u>	<u>261,767</u>
Creditors: amounts falling due after more than one year	11	(74,049)	(27,000)
Total net assets		<u>270,344</u>	<u>234,767</u>
Capital and reserves			
Restricted funds	13	165,223	144,092
Other unrestricted charitable funds	14	105,121	90,675
Total funds		<u>270,344</u>	<u>234,767</u>

The financial statements on pages 4 to 12 were approved by the Council of Management on 27 September 2001.

U Gravesande  Member of the Council of Management

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

The County of Northampton Council on Addiction**Notes on Financial Statements****31 March 2001****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:

Computers and office equipment	4 years
Leasehold property improvements	25% reducing balance

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 income and expenditure 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 2001

2 Grants receivable

	2001 £	2000 £
Core activities (including other projects)		
National Lotteries Charity Board	24,720	25,500
Other Grants	560,017	418,164
	<hr/>	<hr/>
	584,737	443,664
	<hr/>	<hr/>
Homelessness Fund		
National Lotteries Charity Board	80,568	78,300
Other grants	145,238	128,326
	<hr/>	<hr/>
	225,806	206,626
	<hr/>	<hr/>
Bedford Fund	146,950	134,800
Capital Purchase Fund	40,000	-
	<hr/>	<hr/>
	997,493	785,090
	<hr/>	<hr/>

3 Direct charitable expenditure

	Unrestricted funds £	Restricted funds £	Total 2001 £	Total 2000 £
Core activities (including other projects)	567,168	-	567,168	430,837
Homelessness fund	-	266,964	266,964	215,968
CAN community housing fund	-	57,420	57,420	26,259
Bedford fund	-	166,631	166,631	124,753
	<hr/>	<hr/>	<hr/>	<hr/>
	567,168	491,015	1,058,183	797,817
	<hr/>	<hr/>	<hr/>	<hr/>

4 Fundraising and publicity

	Unrestricted funds £	Restricted funds £	Total 2001 £	Total 2000 £
Staff costs	17,379	-	17,379	14,576
Fundraising costs	4,806	-	4,806	8,016
Publications for resale	-	-	-	194
	<hr/>	<hr/>	<hr/>	<hr/>
	22,185	-	22,185	22,786
	<hr/>	<hr/>	<hr/>	<hr/>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2001

5 Management and administration of the charity

	Unrestricted funds £	Restricted funds £	Total 2001 £	Total 2000 £
Staff costs	38,598		38,598	36,349
Other costs	8,832	-	8,832	8,760
Auditors remuneration	3,750	-	3,750	3,600
	<hr/> 51,180	<hr/> -	<hr/> 51,180	<hr/> 48,709

6 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2001 £	Total 2000 £
Direct charitable expenditure	804,175	8,859	245,149	1,058,183	797,817
Fundraising and publicity	17,379	-	4,806	22,185	22,786
Management and administration of the charity	38,598	932	11,650	51,180	48,709
	<hr/> 860,152	<hr/> 9,791	<hr/> 261,605	<hr/> 1,131,548	<hr/> 869,312

7 Directors and employees

	2001 £	2000 £
Staff costs		
Wages and salaries	773,440	597,277
Social security costs	63,237	48,502
Pension costs	23,475	17,370
	<hr/> 860,152	<hr/> 663,149

The average number of persons employed by the company during the year was 56 (2000 44).

No emoluments were paid to directors during either year.

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 £23,475 (2000 £17,370).

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2001

8 Tangible fixed assets

Cost	Office Equipment £	Leasehold Property Improvements £	Freehold Land and Buildings £	Total £
1 April 2000	12,815	27,763	107,801	148,379
Additions	11,313	-	75,000	86,313
31 March 2001	24,128	27,763	182,801	234,692
Depreciation				
1 April 2000	6,734	12,146	-	18,880
Charge for year	5,887	3,904	-	9,791
31 March 2001	12,621	16,050	-	28,671
Net book amount				
31 March 2001	11,507	11,713	182,801	206,021
31 March 2000	6,081	15,617	107,801	129,499

9 Debtors

	2001 £	2000 £
Amounts falling due within one year		
Prepayments and accrued income	129,779	27,192
	129,779	27,192

10 Creditors: amounts falling due within one year

	2001 £	2000 £
Instalments on Northampton Borough Council loan	6,000	6,000
Bank loan	1,283	-
Other creditors	7,101	3,838
Other taxation and social security	19,070	18,024
Accruals	4,864	5,364
Deferred income	130,241	34,707
	168,559	67,933

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2001

11 Creditors: amounts falling due after more than one year

	2001 £	2000 £
Instalments on Northampton Borough Council loan	21,000	27,000
Bank Loan	53,049	-
	<u>74,049</u>	<u>27,000</u>

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

The bank loan is secured on the freehold property in Corby, Northamptonshire.

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

	2000 £	Incoming resources £	Expenditure gains, losses & transfers £	2001 £
Torch hostel training fund	2,528	-	(2,528)	-
Homelessness fund	48,743	270,683	(266,964)	52,462
Research project fund	81	-	(81)	-
Corby Property fund	19,750	-	-	19,750
CAN community housing fund	7,284	57,122	(57,420)	6,986
Bedford fund	65,706	146,950	(166,631)	46,025
Capital purchase fund	-	40,000	-	40,000
	<u>144,092</u>	<u>514,755</u>	<u>493,624</u>	<u>165,223</u>

14 Unrestricted funds

	2001 £
1 April 2000	90,675
Net incoming resources for the year	14,446
31 March 2001	<u>105,121</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2001

15 Analysis of net assets between funds

Fund balances at 31 March 2001 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	119,308	86,713	206,021
Current assets	121,528	185,403	306,931
Current liabilities	(114,715)	(53,844)	(168,559)
Long term liabilities	(21,000)	(53,049)	(74,049)
	<u>105,121</u>	<u>165,223</u>	<u>270,344</u>