

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

31 March 1999

Registered number: 2836340

Contents

Page

1. Company information
2. Report of the Council
of Management
3. Statement of the Council
of Management's
responsibilities
4. Auditors' report
5. Statement of financial
activities
6. Balance sheet
- 7 to 12. Notes to the financial
statements



The County of Northampton Council on Addiction**Company Information****31 March 1999**

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 1999**

The council of management present their report and the audited financial statements for the year ended 31 March 1999

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 £61,024 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
D Litson
D Shuttleworth
E Roberts
T Pearson (appointed 15 December 1998)

C Dilley retired from the Council of Management during the year.

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.

Registered office

81 St Giles Street
Northampton

On behalf of the Council of Management


U Gravesande
Director

15 September 1999

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 1999 and of its incoming resources and application of resources, including its income and expenditure in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

15 September 1999

**22-24 Harbourough 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 1999

	Note	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Incoming resources	1				
Grants receivable	2	478,903	139,980	618,883	574,553
Fundraising and donations		45,340	11,960	57,300	30,910
Investment income		7,313	1,062	8,375	9,034
Other		15,911	37,693	53,604	23,378
Total incoming resources		<u>547,467</u>	<u>190,695</u>	<u>738,162</u>	<u>637,875</u>
Resources expended					
Direct charitable expenditure	3	(471,439)	(138,871)	(610,310)	(551,976)
Fundraising and publicity	4	(27,289)	-	(27,289)	(19,076)
Management and administration of the charity	5	(39,539)	-	(39,539)	(45,607)
Total resources expended	6	<u>(538,267)</u>	<u>(138,871)</u>	<u>(677,138)</u>	<u>(616,659)</u>
Net incoming resources for the year		9,200	51,824	61,024	21,216
Balances brought forward 1 April 1998		<u>61,203</u>	<u>73,943</u>	<u>135,146</u>	<u>113,930</u>
Balances carried forward 31 March 1999		<u>70,403</u>	<u>125,767</u>	<u>196,170</u>	<u>135,146</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 1999

	Note	£	1999 £	£	1998 £
Fixed assets					
Tangible assets	8		129,950		107,801
Current assets					
Debtors	9	9,613		25,027	
Cash at bank and in hand		138,601		91,705	
		148,214		116,732	
Creditors: amounts falling due within one year	10	(48,994)		(50,387)	
Net current assets			99,220		66,345
Total assets less current liabilities			229,170		174,146
Creditors: amounts falling due after more than one year	11		(33,000)		(39,000)
Total net assets			196,170		135,146
Capital and reserves					
Restricted funds	13		125,767		73,943
Other unrestricted charitable funds	14		70,403		61,203
Total funds			196,170		135,146

The financial statements on pages 4 to 12 were approved by the Council of Management on 15 September 1999.

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 1999****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
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 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 1999

2 Grants receivable

	1999 £	1998 £
Core activities (including other projects)	481,483	469,053
Day Centre fund	70,000	94,500
Day Centre project fund	-	11,000
Bedford fund	67,400	-
	<u>618,883</u>	<u>574,553</u>

3 Direct charitable expenditure

	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Core activities (including other projects)	471,439	110	471,549	451,725
Day Centre fund	-	96,064	96,064	85,751
Day Centre project fund	-	30,956	30,956	14,500
Bedford fund	-	11,741	11,741	-
	<u>471,439</u>	<u>138,871</u>	<u>610,310</u>	<u>551,976</u>

4 Fundraising and publicity

	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Staff costs	11,573	-	11,573	9,262
Fundraising costs	11,096	-	11,096	7,677
Publications for resale	4,620	-	4,620	2,137
	<u>27,289</u>	<u>-</u>	<u>27,289</u>	<u>19,076</u>

5 Management and administration of the charity

	Unrestricted funds £	Restricted funds £	Total 1999 £	Total 1998 £
Salaries, management and office costs	36,039	-	36,039	42,357
Auditors remuneration	3,500	-	3,500	3,250
	<u>39,539</u>	<u>-</u>	<u>39,539</u>	<u>45,607</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 1999

6 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 1999 £	Total 1998 £
Direct charitable expenditure	460,886	6,940	142,484	610,310	551,976
Fundraising and publicity	11,573	-	15,716	27,289	19,076
Management and administration of the charity	26,701	443	12,395	39,539	45,607
	<u>499,160</u>	<u>7,383</u>	<u>170,595</u>	<u>677,138</u>	<u>616,659</u>

7 Directors and employees

	1999 £	1998 £
Staff costs		
Wages and salaries	442,458	424,452
Social security costs	38,866	37,044
Pension costs	17,836	15,863
	<u>499,160</u>	<u>477,359</u>
Average monthly number employed	Number	Number
Direct charitable	33	35
Management and administration	2	2
	<u>35</u>	<u>37</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 £17,836 (1998 £15,863).

Notes on Financial Statements

31 March 1999

8 Tangible fixed assets

Cost	Computer Equipment £	Leasehold Property Improvements £	Freehold Land and Buildings £	Total £
1 April 1998	4,115	-	107,801	111,916
Additions	1,769	27,763	-	29,532
Disposals	-	-	-	-
31 March 1999	<u>5,884</u>	<u>27,763</u>	<u>107,801</u>	<u>141,448</u>
Depreciation				
1 April 1998	4,115	-	-	4,115
Charge for year	443	6,940	-	7,383
31 March 1999	<u>4,558</u>	<u>6,940</u>	<u>-</u>	<u>11,498</u>
Net book amount				
31 March 1999	<u>1,326</u>	<u>20,823</u>	<u>107,801</u>	<u>129,950</u>
31 March 1998	<u>-</u>	<u>-</u>	<u>107,801</u>	<u>107,801</u>

9 Debtors

	1999 £	1998 £
Amounts falling due within one year		
Prepayments and accrued income	9,613	25,027
	<u>9,613</u>	<u>25,027</u>

10 Creditors: amounts falling due within one year

	1999 £	1998 £
Instalments on Northampton Borough Council loan	6,000	6,000
Other creditors	25,614	-
Other taxation and social security	11,549	-
Accruals	5,831	4,405
Deferred income	-	39,982
	<u>48,994</u>	<u>50,387</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 1999

11 Creditors: amounts falling due after more than one year

	1999 £	1998 £
Instalments on Northampton Borough Council loan	33,000	39,000
	<u>33,000</u>	<u>39,000</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

	1998 £	Incoming resources £	Expenditure gains, losses & transfers £	1999 £
Torch hostel training fund	2,528	-	-	2,528
Day centre fund	50,023	85,468	(96,064)	39,427
Research project fund	2,611	(2,420)	(110)	81
Prison Development pack fund	10,671	-	-	10,671
Corby Extension project fund	7,500	5,000	-	12,500
Day Centre project fund	610	35,247	(30,956)	4,901
Bedford project fund	-	67,400	(11,741)	55,659
	<u>73,943</u>	<u>190,695</u>	<u>(138,871)</u>	<u>125,767</u>

14 Unrestricted funds

	1999 £
1 April 1998	61,203
Net incoming resources for the year	<u>9,200</u>
31 March 1999	<u>70,403</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 1999

15 Analysis of net assets between funds

Fund balances at 31 March 1999 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	109,127	20,823	129,950
Current assets	43,270	104,944	148,214
Current liabilities	(48,994)	-	(48,994)
Long term liabilities	(33,000)	-	(33,000)
	<u>70,403</u>	<u>125,767</u>	<u>196,170</u>