

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

31 March 2008

Registered number 2836340

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**Report of the Directors and Trustees for the year ended
31st March 2008**

County of Northampton Council on Addiction

CAN is the operating title used by the organisation

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ending 31st March 2008

Registered Charity number 1025395

Company number 2836340

Registered at Denmark House, 8 Billing Road, Northampton, NN1 5AW
Head Office Denmark House, 8 Billing Road, Northampton NN1 5AW

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

Bankers Royal Bank of Scotland, 77 Abington Street, Northampton NN1 2BH

Solicitors Max Engel & Co, 8 Hazelwood Road, Northampton NN1 1LP
Tollers, Castilian Chambers, 2 Castilian Street, Northampton NN1 1JX

Directors and Trustees

The Trustees, who are also the Directors of the Company, serving during the year and since the end of the financial year are -

Douglas Brown (Chair to 13/5/08)
James Spittle (appointed 1/4/08 – Chair from 24/6/08)
Michael Airs (Deputy Chair)
Monica Dawson (Treasurer, appointed 30/10/07)
Paul Connelly (Treasurer, resigned 18/9/07)
Keith Fossey (resigned 26/2/08)
Judith Horsefield
David Litson (resigned 13/7/07)
Janet Mayes (Secretary)
Rosemary Varga

Structure, Governance and Management

Governing Document

The County Of Northampton Council on Addiction is a company limited by guarantee and a registered Charity governed by its Memorandum of Articles, which was amended in 2006. First founded in 1972 the organisation was registered under its current title on the 26th August 1993 and became a company limited by guarantee on the 15th July 1993.

Appointment of Trustees

Board members are elected at the Annual General Meeting. The Board also has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association. Any member so appointed holds office until the next Annual General Meeting and can then seek re-election.

Trustee Recruitment, Induction and Training

A comprehensive information pack is made available to each Trustee. This contains job descriptions, the Memorandum and Articles of Association, information on legal requirements of Trustees and expectations of the organisation from their Trustees in terms of a minimum commitment. Management Structures and operational information is also provided. Each potential Trustee will be interviewed by two members of the Board of Trustees and the Chief Executive. There is a yearly joint training / review day between the Board of Trustees and the Senior Management Team.

Organisational Structure

The Board of Trustees administers the governance of the Charity. The Board meets on a six weekly basis and receives reports from the Chief Executive and the Finance and Resources Manager. The Chief Executive is appointed by the Board of Trustees to manage the day-to-day operation of the Charity supported by a Senior Management Team.

Day to Day Management of the Organisation

The following were members of the Senior Management Team during 2007-2008 and are delegated to carry out day-to-day management,

Linda Juland, Chief Executive
Keith Dally, Finance and Resources Manager
Terry Bogg, Service Director, Northamptonshire
Carole Jones, Service Director, Homelessness
Liam Pickford, Service Director, Bedfordshire and Young People's Services

Risk Management

The Trustees have considered the risks the Charity may face. A risk register has been developed under the following key headings: Governance, HR, Operational, Financial and External Factors. Each area is scored on probability and impact. Discussions have taken place during the year to further develop the Risk Framework to ensure that there is consistent methodology for the identification, assessment and reporting of risks across the organisation and will be implemented in the next year.

Objectives and Activities

The objects as set out in the Memorandum and Articles of Association are

- a To preserve and protect the health of the public particularly by promoting the prevention, diagnosis and treatment of addictions and the abuse of alcohol and other substances and related problems and
- b To relieve poverty and homelessness

CAN's overall aim is to prevent and reduce the harm caused by drug and alcohol use and related problems, (in particular homelessness) to individuals, their families and the wider community.

In order to deliver on the objectives of the organisation over the last year CAN has delivered a range of services

❖ **Young People Services**

In Bedfordshire known as Plan B and in Northamptonshire known as Northamptonshire Young Peoples Drug Service (NYPDS) where we work as one team with the Statutory Service CAN provides a range of prevention and treatment services to young people In Northamptonshire workers are also seconded to work within the Youth Offending Service and we have for an interim period supported the YOS in Bedfordshire through the secondment and management of a worker

❖ **Homelessness Services**

In Northamptonshire we have a team of workers helping single homeless people, many with substance problems or at risk of developing problems, to access and maintain accommodation This is provided through a variety of different projects including work with rough sleepers, a rent deposit scheme, tenancy support and a resource centre offering housing advice, support, information and assessment The Footsteps Project provides mentoring, volunteering and training opportunities for past users who are now integrating back into the community The NEST project as part of the wider sex workers project in Northampton has provided accommodation to sex workers and CAN has managed a similar project in Luton providing accommodation and support and linking sex workers into treatment

❖ **Adult Drug Treatment Services**

Provided across Northamptonshire, Luton and Bedfordshire In Northamptonshire we provide a tier two service providing information, advice, drop in and initial triage assessment for all drug users seeking treatment We also provide tier three structured counselling with some specialist posts supporting families and working with complex needs This year has seen the development of a partnership initiative in Wellingborough which allows our clients to access a greater range of help from one location Complementary therapies are also provided In Luton and Bedfordshire we provide tier three structured group work, key working, motivational interviewing and alternative therapies We also provide services for carers In Bedfordshire only, outreach satellite services have been developed to ensure that all areas in the County have equal access to services

❖ **Adult Alcohol Services**

In Northamptonshire only we provide advice, information, drop in, assessment and structured counselling interventions for people with or affected by alcohol use This year has seen the development of the Bridge Group work project to work with people prior to detoxification

❖ **Criminal Justice Services.**

In Northamptonshire services are provided as a part of the Drug Intervention Programme with Northampton itself designated as an intensive area Services include drug workers in the custody suites and courts offering assessments, referral and follow up, auricular acupuncture, outreach work, aftercare and a 24/7 help line In partnership with Road Safety and the Police we deliver a Drink Drive Programme In Bedfordshire and Luton we work closely with the Criminal Justice Service where many Service Users are referred to the group work programmes

❖ **Training Services**

CAN offers a range of DANOS mapped training events to meet the needs of people in the substance misuse sector and wider social care We also offer training and consultation to business

Key achievements

This year has been one of consolidation focusing on responding successfully to the changes of direction required by funders

- ❖ The successful relocation of our Bedford office which not only provides a better physical environment for clients and staff alike but will increase our ability to offer more services and increase the number of people we are able to see
- ❖ The successful relocation of the treatment service in Northampton into new offices
- ❖ The consolidation and development of partnership initiatives with a larger charity and the commercial sector
- ❖ The increase in fundraising and donations as a result of our initiatives with the commercial sector and a larger charity
- ❖ The on-going ability through our own NVQ assessors to enable unqualified staff to attain their NVQ Level 3 in Social Care and Health
- ❖ The reorganisation of the management structure to provide more dedicated HR support
- ❖ Development of training activity leading to an increase in income
- ❖ The development of the Wellingborough Substance Misuse Service a multi agency initiative which has resulted in an increased demand in services
- ❖ The provision of a Moving into Management course for internal staff
- ❖ Successful recruitment of a new Chair to the Board of Trustees and a strengthening of the Board with the skill set of other new members

Financial Review

Incoming Resources and Expenditure

Total income rose by 8.78% from £3,697,136 in 2006/7 to £4,021,925 in 2007/8. Additional funding for staffing the new Multi-Agency Partnership in Wellingborough, setting up a Health Promotion Project in Northamptonshire and additional funding for projects within the Homelessness team largely contributed to this growth, along with a capital grant for setting up the new office in Bedford. In addition, through the efforts of an external consultant, £41,650 was raised towards our work with children and families and donations received as part of tie-ups with commercial sales raised a further £29,594.

Total expenditure rose by 2.28% from £3,709,065 to £3,793,517. Under-spends on restricted funds, which are carried forward, account for most of the imbalance between income and expenditure increases.

Unrestricted income exceeded expenditure in the year by £76,902. Successful fundraising through donations, grants and special events enabled us to offset budgeted deficits in the Homelessness Team, where we were unable to secure funding for the Maple Centre Drop In. The Board agreed to continue meeting the cost from reserves as it provides a valuable first point of contact and support service for clients and potential clients of our other services. However, efforts continue to secure external funding for this.

Principal funding sources during the year were Northamptonshire and Bedfordshire Drug and Alcohol Teams, Luton Drug and Alcohol Partnership, Drug Intervention Programme, Primary Care Trusts in Northamptonshire, Bedfordshire and Luton, Supporting People and Northampton Borough Council. In addition we received funding from a number of other sources, including central government, trusts, corporate bodies and individuals.

Reserves Policy

The Company aims to keep a level of reserves (that is, those funds that are freely available) to enable it to carry out its future activities and meet commitments. The level of free reserves as at 31st March 2008 was £330,628. At its meeting on 18 September 2007, the Board agreed to work towards a target of three months unrestricted expenditure by 31 March 2008, which was achieved. It further agreed to work towards a longer-term target of £400,000. The Board is also in discussion as to how this level can be maintained by developing opportunities for growth in unrestricted income.

Investment Powers and Policy

Under the Memorandum of Association, CAN has the powers to invest the monies not immediately required for its purposes in investments, securities or property as the Board sees fit

The Board reviewed and approved its Investment Policy on 15 January 2008 in which it set out the balance between income generation and capital growth. Short-term deposit accounts are used to maintain access to funds whilst generating income. Investment in any other form, including property acquisition in preference to leasing, will be subject to the approval of the Board on a case-by-case basis.

CAN will seek to invest its surplus funds in ethical funds that do not conflict with the values of the Agency.

Plans for Future Periods

The key objectives in the Strategic plan are

- ❖ To seek opportunities for growth, change and development
- ❖ To focus on greater marketing and showcasing of the organisation and its achievements so that CAN is a nationally recognised name in its field, acknowledged for high quality and innovative services
- ❖ To develop our scope and ability to demonstrate outcomes and effectiveness, including opportunities for local research
- ❖ To have a structured workforce development plan providing the best opportunities to develop, support and retain staff and volunteers at all levels of the organisation
- ❖ To ensure that the appropriate infrastructures are in place to sustain any growth and development, to support staff and to meet legal and contractual requirements

Within these broader objectives for the next three years some key areas for the next twelve months are as follows. We will continue to focus on opportunities for marketing the organisation through conferences, articles and the media etc and so raise its profile and further develop the website to improve our communication and systems. Additionally we will review our marketing of the organisation and whether investment is required in order to ensure that we are effectively communicating to people about the range of services we provide and the quality. We will continue to develop our ability to tender effectively for contracts to ensure we are in a strong position when existing contracts end in order to effectively compete for these and if seeking additional contracts. With older contracts failing to recognise full cost recovery, the need to identify and reduce risks and ensure the business is run as cost effectively as possible is as ever extremely important. We will consider the options of developing Social Enterprise initiatives in order to increase the portfolio of our funding sources and increase our unrestricted income. Additionally we will seek to build on our relationships with the commercial sector and our partnership with a larger charity.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year. In doing so, the trustees are required to

- Select suitable accounting policies and then apply them consistently
- Make sound judgements 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 trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees 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 trustees confirm that these financial statements comply with current statutory requirements, the requirements of the company's governing document and the requirements of SORP2005.

Auditors

A resolution will be proposed at the Annual General Meeting that Phipps Henson McAllister be re-appointed as auditors to the charity for the ensuing year

By order of the trustees

A handwritten signature in black ink, appearing to read 'D Brown', written in a cursive style.

D Brown

24 June 2008

The County of Northampton Council on Addiction

**Independent Auditors' Report to the Members of
The County of Northampton Council on Addiction**

We have audited the financial statements for the year ended 31 March 2008 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared under the accounting policies set out on pages 5 and 6.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditors

As described on page 1f, the trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Report of the Trustees is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable 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 other irregularity or error. 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 2008 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.

24th June 2008

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 (incorporating an Income and Expenditure Account)

for the year ended 31 March 2008

	Note	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Donations and gifts	3	20,805	-	20,805	22,103
Activities for generating funds					
Fundraising income		101,355	5,000	106,355	32,740
Investment income					
Bank and building society interest		11,749	-	11,749	7,641
Incoming resources from charitable activities					
Grants receivable	2	691,900	2,933,928	3,625,828	3,416,760
CAN Community Housing Income		157,662	-	157,662	165,978
Training Income		44,682	-	44,682	33,942
Other incoming resources					
Other Income		53,956	888	54,844	17,972
Total incoming resources		<u>1,082,109</u>	<u>2,939,816</u>	<u>4,021,925</u>	<u>3,697,136</u>
Resources expended					
Cost of generating funds					
Fundraising costs		70,268	-	70,268	51,534
Charitable activities		1,217,668	2,495,307	3,712,975	3,648,554
Governance costs		10,274	-	10,274	8,977
Total resources expended	4	<u>1,298,210</u>	<u>2,495,307</u>	<u>3,793,517</u>	<u>3,709,065</u>
Net incoming/(outgoing) resources for the year/net income/(expenditure)					
		(216,101)	444,509	228,408	(11,929)
Transfers between funds	10	293,003	(293,003)	-	-
Net incoming resources after transfers		<u>76,902</u>	<u>151,506</u>	<u>228,408</u>	<u>(11,929)</u>
Funds brought forward		253,726	269,747	523,473	535,402
Funds carried forward		<u>330,628</u>	<u>421,253</u>	<u>751,881</u>	<u>523,473</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 5 to 11 form part of these financial statements.

The County of Northampton Council on Addiction

Balance Sheet

at 31 March 2008

	Note	2008		2007	
		£	£	£	£
Fixed assets					
Tangible assets	6		563,301		511,050
Current assets					
Debtors	7	298,895		230,194	
Cash at bank and in hand		218,068		109,443	
		<u>516,963</u>		<u>339,637</u>	
Creditors: amounts falling due within one year	8	(200,897)		(193,673)	
Net current assets			<u>316,066</u>		<u>145,964</u>
Total assets less current liabilities			<u>879,367</u>		<u>657,014</u>
Creditors: amounts falling due after more than one year	9		(127,486)		(133,541)
Net assets			<u>751,881</u>		<u>523,473</u>
Funds					
Restricted funds	10		421,253		269,747
Unrestricted funds	10		330,628		253,726
Total funds			<u>751,881</u>		<u>523,473</u>

The financial statements on pages 3 to 11 were approved by the Trustees on 24th June 2008

D Brown



The notes on pages 5 to 11 form part of these financial statements

The County of Northampton Council on Addiction**Notes on Financial Statements****31 March 2008****1 Accounting policies****Basis of preparation of accounts**

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 "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005 and the Companies Act 1985

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No 1 (Revised 1996) on the grounds that it qualifies as a small company under the Companies Act 1985

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts
- Investment income is included when receivable
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising events
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2008

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity

Tangible fixed assets and 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

Freehold property	50 years
Computers and office equipment	4 years
Leasehold property improvements	25% reducing balance or term of lease

Operating leases

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

Pensions

The charity operates a defined contributions scheme in respect of employees

Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme

2 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total 2008 £	Total 2007 £
Northamptonshire	101,679	1,790,308	1,891,987	1,818,419
Homelessness	590,221	-	590,221	548,612
Bedfordshire	-	434,168	434,168	412,320
Bedford set up	-	45,882	45,882	-
Luton	-	387,363	387,363	388,581
Plan B	-	276,207	276,207	248,828
	<u>691,900</u>	<u>2,933,928</u>	<u>3,625,828</u>	<u>3,416,760</u>

3 Donations and gifts

	Unrestricted Funds £	Restricted Funds £	Total 2008 £	Total 2007 £
Individuals	9,042	-	9,042	723
Charitable trusts	-	-	-	5,100
Corporate Donors	10,463	-	10,463	7,853
Other	1,300	-	1,300	8,427
	<u>20,805</u>	<u>-</u>	<u>20,805</u>	<u>22,103</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2008

4 Total resources expended

	Fundraising Costs	Charitable Activities	Governance Costs	Total 2008	Total 2007
Salaries and wages	24,078	2,984,230	-	3,008,308	2,962,836
Staff training	263	60,795	746	61,804	59,212
Recruitment costs	552	10,879	1,525	12,956	12,274
Rent and rates	-	215,368	-	215,368	172,286
Heat and light	-	33,919	-	33,919	35,700
Other premises costs	-	66,136	-	66,136	71,972
Office costs	122	91,997	-	92,119	97,976
Client costs	18	9,506	-	9,524	10,096
Staff travel and phones	391	120,633	-	121,024	133,920
Publications and subscriptions	-	2,941	-	2,941	2,374
Counselling supervision	-	3,615	-	3,615	3,202
Training	-	7,519	-	7,519	7,835
Advertising and publicity	-	9,002	-	9,002	5,698
Other insurances	-	21,438	-	21,438	29,062
Furniture and equipment	-	5,125	-	5,125	3,983
Fundraising costs	24,681	-	-	24,681	13,177
Sundry expenses	-	4,883	3	4,886	5,878
Bank charges	-	230	-	230	640
Mortgage interest	-	10,933	-	10,933	9,981
Legal and professional fees	-	7,685	-	7,685	15,312
Consultancy	20,163	-	-	20,163	11,762
Auditors' remuneration	-	-	8,000	8,000	7,638
Depreciation of freehold	-	9,038	-	9,038	9,039
Depreciation office equipment	-	13,699	-	13,699	16,284
Depreciation property improvements	-	23,404	-	23,404	10,928
	<u>70,268</u>	<u>3,712,975</u>	<u>10,274</u>	<u>3,793,517</u>	<u>3,709,065</u>

5 Staff costs

	2008 £	2007 £
Wages and salaries	2,689,256	2,651,766
Social security costs	254,716	251,550
Pension costs	64,336	59,520
	<u>3,008,308</u>	<u>2,962,836</u>

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2008

The average number of persons employed during the year was as follows (full time equivalents) -

	2008	2007
Charitable activities	98	100
Cost of generating funds	1	1
Management and administration	8	9
	<u>107</u>	<u>110</u>
	—	—

No employees received remuneration of more than £50,000

No emoluments were paid to directors or trustees during either year

Defined contribution pension scheme

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £64,336 (2007 £59,520)

6 Tangible fixed assets

Cost	Office Equipment £	Leasehold Property Improvements £	Freehold Land and Buildings £	Total £
1 April 2007	135,529	139,578	451,914	727,021
Additions	1,147	97,245	-	98,392
Disposals	-	-	-	-
31 March 2008	<u>136,676</u>	<u>236,823</u>	<u>451,914</u>	<u>825,413</u>
	—	—	—	—
Depreciation				
1 April 2007	117,417	54,339	44,215	215,971
Charge for year	13,699	23,404	9,038	46,141
Disposals	-	-	-	-
31 March 2008	<u>131,116</u>	<u>77,743</u>	<u>53,253</u>	<u>262,112</u>
	—	—	—	—
Net book amount				
31 March 2008	<u>5,560</u>	<u>159,080</u>	<u>398,661</u>	<u>563,301</u>
	—	—	—	—
31 March 2007	<u>18,112</u>	<u>85,239</u>	<u>407,699</u>	<u>511,050</u>
	—	—	—	—

The County of Northampton Council on Addiction

Notes on Financial Statements

31 March 2008

7 Debtors	2008	2007
	£	£
Amounts falling due within one year		
Grant income owing	187,705	167,895
Prepayments and accrued income	91,557	43,694
Other debtors	19,633	18,605
	<u>298,895</u>	<u>230,194</u>
	<u><u>298,895</u></u>	<u><u>230,194</u></u>
8 Creditors: amounts falling due within one year	2008	2007
	£	£
Bank loan	1,913	1,920
Building Society mortgages	4,270	4,391
Other creditors	34,059	38,296
Other taxation and social security	73,010	70,483
Accruals	16,172	21,921
Deferred income	71,473	56,662
	<u>200,897</u>	<u>193,673</u>
	<u><u>200,897</u></u>	<u><u>193,673</u></u>
9 Creditors: amounts falling due after more than one year	2008	2007
	£	£
Bank Loan	40,185	42,091
Building Society mortgages	87,301	91,450
	<u>127,486</u>	<u>133,541</u>
	<u><u>127,486</u></u>	<u><u>133,541</u></u>
Debts can be analysed as falling due:	2008	2007
	£	£
Bank loan		
In one year or less	1,913	1,920
Between one and two years	1,913	1,920
Between two and five years	7,652	5,760
In five years or more	30,620	34,411
	<u>42,098</u>	<u>44,011</u>
	<u><u>42,098</u></u>	<u><u>44,011</u></u>
	2008	2007
	£	£
Building society mortgages		
In one year or less	4,270	4,391
Between one and two years	4,270	4,391
Between two and five years	17,080	13,175
In five years or more	65,951	73,884
	<u>91,571</u>	<u>95,841</u>
	<u><u>91,571</u></u>	<u><u>95,841</u></u>

The bank loan and building society mortgages are secured by charges on the freehold land and buildings of the Charity

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10 Statement of funds

	At 1 April 2007	Income	Expenditure	Transfers between funds	At 31 March 2008
	£	£	£	£	£
Unrestricted funds					
General reserve	253,726	1,082,109	(1,298,210)	293,003	330,628
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Corby Property fund	7,536	-	(4,843)	-	2,693
Northamptonshire fund	24,780	1,791,197	(1,530,405)	(187,127)	98,445
Bedfordshire fund	39,430	434,168	(361,078)	(41,949)	70,571
Bedfordshire set up fund	-	45,882	(7,647)	-	38,235
Luton fund	16,702	387,363	(335,949)	(36,820)	31,296
Luton set up fund	56,804	-	(7,101)	-	49,703
Plan B fund	11,691	281,206	(235,311)	(27,107)	30,479
Capital purchase fund	112,804	-	(12,973)	-	99,831
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	269,747	2,939,816	(2,495,307)	(293,003)	421,253
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<u>523,473</u>	<u>4,021,925</u>	<u>(3,793,517)</u>	<u>-</u>	<u>751,881</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes

The Northamptonshire fund represents income less expenditure to date in connection with specific projects in Northamptonshire where a restriction has been imposed by the funder

The Bedfordshire fund, Luton fund and Plan B fund represent income received in respect of the Bedfordshire, Luton and Plan B teams less expenditure to date

The Corby Property fund represents £19,750 received towards the cost of purchasing freehold premises in Corby. The balance of the purchase price was funded by a bank loan. The fund balance is reduced by the depreciation charged on these premises

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The Capital Purchase fund represents grants and donations totalling £208,800 towards the cost of purchasing properties to house homeless people in Northamptonshire. One such property was purchased in Weedon Road, Northampton, in the year ended 31 March 2002. Further properties in York Road, Corby and Kettering Road, Northampton were purchased during the year ended 31 March 2003 and a property in Margaret Street, Northampton was purchased during the year ended 31 March 2005. In each case the properties were purchased with the aid of a building society mortgage. Legal fees in connection with the purchase, refurbishment costs, mortgage interest and depreciation have been charged to this fund. The property in Weedon Road, Northampton was sold during the year ended 31 March 2004.

The Luton Set Up fund records a contribution from the Luton Drug and Alcohol Partnership towards refurbishing, equipping and professional fees in connection with the move into new offices in Brittan House, Luton in September 2005. The balance represents the net book value of Equipment and Leasehold Improvements to be written off in accordance with the policy outlined on page 6 of these statements.

The Bedfordshire Set Up fund records a contribution from the Bedfordshire Drug and Alcohol Team towards refurbishing, equipping and professional fees in connection with the move into new premises at Grove Place, Bedford in November 2007. The balance represents the net book value of Equipment and Leasehold Improvements to be written off in accordance with the policy outlined in page 6 of these statements.

Transfers between funds

These transfers represent contributions from the various restricted funds towards central unrestricted running costs.

11 Guarantees and other financial commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due in the year to 31 March 2008:

	2008	2007
	Land and	Land and
	Buildings	Buildings
	£	£
Expiring:		
Within one year	-	-
Within two to five years	12,500	10,750
Over five years	<u>119,432</u>	<u>56,725</u>
	<u>131,932</u>	<u>67,475</u>

12 Analysis of net assets between funds

Fund balances at 31 March 2008 are represented by:

	Unrestricted	Restricted	Total
	funds	funds	£
	£	£	
Tangible fixed assets	169,411	393,890	563,301
Net current assets	161,217	154,849	316,066
Long term liabilities	-	<u>(127,486)</u>	<u>(127,486)</u>
	<u>330,628</u>	<u>421,253</u>	<u>751,881</u>