



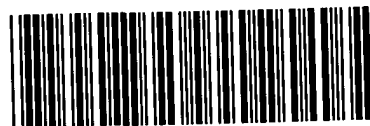
THE COUNTY OF NORTHAMPTON COUNCIL ON ADDICTION

REPORT AND ACCOUNTS

for the year ended

31 MARCH 2015

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COMPANIES HOUSE

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COMPANY INFORMATION

OPERATING NAME	CAN
DIRECTORS AND TRUSTEES	Tansi Harper (Chair) Lis Pace Ian Pomfrett Diane French Alicia Bruce
BANKERS	Royal Bank of Scotland 77 Abington Street Northampton NN1 1LP
SOLICITORS	Max Engel & Co 8 Hazelwood Road Northampton NN1 1LP
AUDITOR	Nexia Smith & Williamson Statutory Auditors Chartered Accountants 25 Moorgate London EC2R 6AY
REGISTERED / HEAD OFFICE	Denmark House 8 Billing Road Northampton NN1 5AW
REGISTERED CHARITY NUMBER	1025395
COMPANY REGISTRATION NUMBER	2836340

REPORT OF THE TRUSTEES (incorporating the Strategic Report)

The trustees are pleased to present their report, incorporating the strategic report, together with the financial statements of the Charity for the year ended 31 March 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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:

Tansi Harper (Chair)	
Michael Airs (Deputy Chair)	resigned 24/05/14
Norman Clarke	resigned 16/12/14
Monica Dawson	resigned 01/04/14
Isobel Mann (Secretary)	resigned 06/05/14
Lis Pace	
Stuart Riggall	resigned 31/07/14
Ian Pomfrett	appointed 01/07/14
Diane French	appointed 31/07/14
Alicia Bruce	appointed 11/03/15

Governing document

The County of Northampton Council on Addiction is a company limited by guarantee and a registered charity governed by its Articles of Association, which were amended in October 2013. First founded in 1972 the organisation was registered under its current title on the 26 August 1993 and became a company limited by guarantee on the 15 July 1993. In October 2013 CAN became a subsidiary of Richmond Fellowship which became the sole member of the Charity which will be known as 'CAN (part of the Richmond Fellowship)'.

Trustees appointment, induction and training

Board members are recommended by the Board and appointed by Richmond Fellowship. At least two Parent Board Members are members of the CAN Board.

A comprehensive information pack is made available to each trustee. This contains job descriptions, the 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.

Organisational structure

The Board of Trustees administers the governance of the Charity. The Board meets on an eight weekly basis and receives reports from the Chief Executive which includes a financial update. There is also a sub group of the Board, the Audit and Risk Committee, which meets quarterly and reports back to the full Board. The Chief Executive, whose appointment is approved by Richmond Fellowship, manages the day-to-day operation of the Charity supported by the Senior Management Team.

Day to day management of the organisation

The following were members of the Senior Management Team during 2014-15 and are delegated to carry out day-to-day management:

James Watkins	Chief Executive	Steve Murrill	Finance Manager
Carole Jones	Service Director, Housing Services	Jane Lawrence	HR Manager
Niall Spencer	Service Director, Bedfordshire and Young People's Services	Di Elvers	Data & IT Manager

WHAT WE DO

Our aims and objectives

The objectives of the Charity are set out as follows in the company's Articles of Association. They 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.

The overall aims of the Charity are to reduce and prevent the harm caused by drugs, alcohol and homelessness to individuals, their families and the wider community.

In delivering our aims the Charity Commission general guidance on public benefit has been considered and adhered to. The Board of Trustees is fully aware of its responsibility to ensure that the public benefit must relate to the aims of the organisation.

How our services deliver public benefit

All CAN's activities focus on the prevention and treatment of drug and alcohol problems and related social conditions which may contribute to these issues, including homelessness, and are undertaken to further its charitable purpose for the public benefit.

Who used and benefited from our services

Our services are provided across Northamptonshire, Bedfordshire, Oxfordshire and Melton Mowbray with homelessness services only provided directly in Northamptonshire. We have a range of access points across these areas including permanent bases, satellite services and outreach services aimed at making our services as accessible as possible.

We provide services for adults and young people and these are available to everyone in the community irrespective of gender, sexuality, means, ethnicity, nationality, disability or age (adult services are available to those 18 and above) and all our services are free to access.

People can refer themselves or be referred by other professionals. We are committed to making our services as accessible as possible.

The main areas of charitable activity are described below:

Adult Drug and Alcohol Treatment Services

CAN, as the lead organisation in the CAN Partnership, deliver a recovery focussed integrated drug and alcohol treatment service across Bedfordshire, delivering the full range of interventions, either directly or through our partner organisations.

We deliver services from permanent delivery locations across the county as well as having outreach workers to ensure equity of service in rural areas. Our team of Community Alcohol Liaison workers engage with and work effectively alongside GP surgeries, hospitals and local employers. We also deliver services within Bedford prison.

Our established peer mentoring and volunteer programmes offer service users the opportunity to participate in the programme whilst enhancing their own recovery capital. Our Unity Club, at our Dunstable location and our Foundation Café in Bedford offer relaxed and appropriate venues for service users to socialise and learn new skills in a safe and supportive environment.

As the lead organisation in the CAN Partnership, we manage overall contract performance and that of our partners; Northamptonshire Healthcare Foundation Trust and the Westminster Drug Project.

CAN also provide expert support services to help people affected by drug and alcohol issues to gain recovery as part of the 'Me and My Learning' hub in Melton Mowbray.

Young People's Treatment Service

The young people's teams work with those aged 5 - 19 working towards the 5 outcomes of Every Child Matters, which are: Stay Safe, Enjoy and Achieve, Be Healthy, Achieve Economic Well Being and Make a Positive Contribution.

The service helps to prevent and reduce the harm caused by drug, alcohol and other substances. Reducing the risk of substance use in young people benefits their healthy development. Change in young peoples' substance use leads to improvements in relationships with their families and improves the quality of life for the whole family. The service achieved the gold charter mark from Northamptonshire County Council for youth involvement in our services. The service also received a Centre of Excellence award from SMART UK for its delivery of acupuncture.

In Bedfordshire we see young people who are on conditional cautions, which allow us to intervene early to help reduce the risks of further use and offending. Our service in Oxfordshire is provided from seven 'intervention hubs' across the county providing targeted specialist drug and alcohol interventions to support young people across the county. In addition, we have developed an outreach service to ensure that we engage with as many young people as possible. We also serve those who are excluded from mainstream education and those from BME communities.

Additionally, through funds provided by Comic Relief and Children in Need, we work with young people who are being, or who are at risk of being, sexually exploited. The link between sexual exploitation and drug use is well known and this work can potentially aid young people in helping them to change their lifestyle.

Homelessness

During the year, we provided and managed up to 59 bed spaces across Northamptonshire, housing people who are single homeless, using drugs and alcohol and often with a number of other complex needs such as mental health.

Our team of tenancy support workers support the clients once housed in developing the life skills necessary to maintain a tenancy and to link them into treatment to tackle their drug and alcohol problems and other presenting difficulties. The aim of this service is to support clients to access their own accommodation and reach the point where they can live without support.

Training

We provide Drug and Alcohol National Occupational Standards (DANOS) mapped training to CAN staff and to a range of professionals in the drug and alcohol sector, wider social care field and other statutory sector organisations. Training increases people's knowledge and skills in how to approach, assess, motivate and refer people who have drug and alcohol problems and makes them aware of the services CAN provides.

We are committed to ensuring that staff access appropriate training and qualifications. We continue to ensure that all of our staff and managers are qualified to nationally recognised levels.

Our staff undertake mandatory training to ensure they have the knowledge and skills to perform safely and to a high standard.

STRATEGIC REPORT

Key achievements

- Continued provision of the contract to provide drug & alcohol treatment services across Bedford Borough and Central Bedfordshire
- Extension of contracts to provide drug & alcohol services for young people in Northamptonshire
- SMART UK Centre of Excellence award for the delivery of acupuncture services to young people in Northamptonshire
- Awarded contract to provide drug & alcohol services for young people in Bedfordshire
- Awarded contract to provide drug & alcohol services for young people across Oxfordshire
- Awarded contract to provide drug and alcohol support services to adults in Melton Mowbray
- Successful renewal of the ISO 9001 Quality Mark in management and Investors in People.
- Successful integration with our strategic partner and parent, Richmond Fellowship, to strengthen the Charity's resource base and joint working opportunities
- On-going partnership with Northamptonshire Healthcare Foundation NHS Trust leading to other opportunities to tender together
- Development of a property in Bedford to provide opportunities for training and on the job skill development for some of our clients aiding them in their recovery and re-integration into society
- Achieved funding from Children in Need to work with young people at risk of sexual exploitation in Northamptonshire

Plans for future periods

Our three year Strategic Plan emphasises CAN's strategy to establish the Charity as a leader in innovative integrated drug, alcohol and homelessness services which provide quality and value for money to local communities to enable people to reach their true potential and achieve their ambitions. The plan focuses on two main overarching Strategic Objectives:

1 Excellence – to deliver demonstrable high quality services that exceed local and national benchmarks and be known and trusted for excellence and innovation in drug, alcohol and homelessness services.

2 Growth and service development - focusing on retaining current services and to develop further services in existing geographical areas and the wider region.

Our plans for the future to deliver on the Strategic Plan include:

- Maintain and develop partnerships and collaborative working with other organisations - exploring how this can provide best value and sustainability into the future, tendering in consortia where appropriate.
- Build on the partnership with Richmond Fellowship to develop new business development opportunities and improve operational performance and infrastructure.
- Further improve service user involvement and feedback.
- Review our housing and specialist support provision in line with changes in commissioning priorities and changes in funding nationally and locally.
- Dynamic marketing, communication and customer relationship management to improve awareness and understanding.
- Develop the provision of, and links to, volunteering, mentoring and employment and training.

FINANCIAL REVIEW

Incoming resources and expenditure

Total income for the year was £7,313,338 compared to £7,460,409 in 2013/14. Expenditure of £7,284,079 resulted in an overall surplus of £29,259. This resulted in the Charity having unrestricted funds of £1,620,417 which is an increase of £90,092 on 2013/14.

Note 9 to the financial statements indicates that, of the £1,620,417 carried forward as unrestricted funds at 31 March, £471,454 has been designated as relating to particular projects where funding of £145,084 has been received but not yet spent and £326,372 which has been set aside for future development and repairs. The balance represents free reserves and assets held.

Although a number of our statutory-funded projects are subject to funding reductions or standstill and also to re-tendering processes during 2015/16, the Board has been able to approve a budget for the year that indicates that the company is in a position to meet its current commitments even allowing for the loss of the CAN Partnership contract.

Principal funding sources during the year were: Local Authorities in Northamptonshire, Bedfordshire, Central Bedfordshire, Oxfordshire and Melton Mowbray. In addition, we received funding from a number of other sources, including local and national grant-making 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 (unrestricted net current assets less designated funds) as at 31 March 2015 was £828,556, which is above the target set by the Board of the greater of three months' unrestricted expenditure or £400,000. Note 9 of these statements provides a breakdown of the elements making up the total Charity funds, including designated and restricted funds, held at the year-end.

The Policy will be reviewed in 2015 by the Board to ensure the level of reserves continues to meet current obligations as well as providing adequate working capital to meet its developmental aspirations.

Investment powers and policy

Under its Articles 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 has set out an investment policy in which it set out the balance between cash-flow requirements, 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 and only after careful consideration of the cash-flow requirements of the Charity.

The Board felt it has been prudent to maintain all surplus funds in interest-bearing bank deposit accounts. This Policy will be reviewed in 2015 by the Board.

Risk management

The trustees have considered the risks that the Charity faces. We have a comprehensive risk register with each identified risk scored for probability and impact and then placed within a traffic light system to identify the key critical risks. The risk register is monitored by the Senior Management Team. The risk register is reported to the Audit and Risk Committee on a quarterly basis. The principal risk facing the Charity relate to maintaining income in a competitive environment.

The most significant risk facing the Charity from its use of financial instruments is credit risk from its cash deposits. The Charity has a policy of minimising this risk by only utilising banks with a high credit score.

Trustees' responsibilities statement

The trustees (who are also directors of The County of Northampton Council on Addiction for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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.

The trustees confirm that;

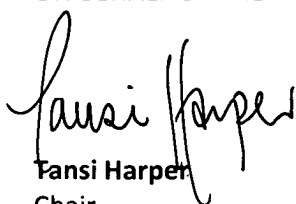
- so far as each trustee is aware, there is no relevant audit information of which the charitable company's auditor are unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

During the year, Nexia Smith & Williamson were appointed as auditor and will be proposed for re-appointment in accordance with S458 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES



Tansi Harper
Chair

Date 22.7.2015



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTY OF NORTHAMPTON ACTION ON ADDICTION

We have audited the financial statements of County of Northampton Action on Addiction for the year ended 31 March 2015 which comprise the Principal Accounting Policies, the Statement of Financial Activities, the Balance Sheet and the related notes 1 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, 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.

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 Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

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;
- and have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information provided in the Trustees' Annual Report (incorporating the Strategic Report) for the financial year for which the financial statements are prepared is consistent with the financial statements.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTY OF NORTHAMPTON ACTION ON ADDICTION (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

A handwritten signature in black ink that reads "Nexia Smith & Williamson".

Jacqueline Oakes
Senior Statutory Auditor, for and on behalf of
Nexia Smith & Williamson
Statutory Auditor
Chartered Accountants

25 Moorgate
London
EC2R 6AY

3 December 2015

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	9,489	-	9,489	16,070
Activities for generating funds					
Fundraising income		76,638	-	76,638	10,582
Bank and building society interest		5,757	-	5,757	5,111
Incoming resources from charitable activities					
Grants receivable	2	801,719	5,923,074	6,724,793	7,039,364
CAN Community Housing Income		381,029	-	381,029	351,178
Training income		2,740	-	2,740	9,761
Other incoming resources					
Other income		35,781	-	35,781	28,343
Gains on disposal of tangible fixed assets		77,111	-	77,111	0
Total incoming resources		1,390,264	5,923,074	7,313,338	7,460,409
Resources expended					
Cost of generating funds					
Fundraising costs	4	33,172	-	33,172	23,060
Charitable activities					
		1,252,863	5,983,907	7,236,770	7,375,917
Governance costs					
		14,137	-	14,137	9,342
Total resources expended		1,300,172	5,983,907	7,284,079	7,408,319
Net incoming resources for the year					
		90,092	(60,833)	29,259	52,090
Funds brought forward		1,530,325	1,190,741	2,721,066	2,668,976
Funds carried forward		1,620,417	1,129,908	2,750,325	2,721,066

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

BALANCE SHEET COMPANY as at 31 March 2015

NUMBER 2836340

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	6	416,442	638,038
Current assets			
Debtors	7	346,248	276,059
Cash at bank and in hand		<u>2,418,336</u>	<u>2,203,660</u>
		2,764,584	2,479,719
Creditors: amounts fall due within one year	8	<u>(430,701)</u>	<u>(376,398)</u>
Net current assets		<u>2,333,884</u>	<u>2,103,321</u>
Total assets less current liabilities		2,750,325	2,741,359
Creditors: amounts falling after more than one year	9	-	(20,293)
Net assets		<u><u>2,750,325</u></u>	<u><u>2,721,066</u></u>
Funds	10		
Unrestricted funds		1,620,417	1,530,325
Restricted funds		<u>1,129,908</u>	<u>1,190,741</u>
Total funds		<u><u>2,750,325</u></u>	<u><u>2,721,066</u></u>

These financial statements were approved and authorised for issue by the trustees on 22nd July 2015 and are signed on their behalf by:



Tansi Harper
Chair

Date 22.7.2015

Notes to the financial statements for the year ended 31 March 2015**1 Principal accounting policies****Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006 and generally accepted accounting principles.

The principal accounting policies of the Charity have remained unchanged from the previous year and are set out below.

Going concern

As detailed in Note 16, the CAN Partnership contract will expire in September 2015 and will not be renewed. This will result in a significant reduction of income in 2015/16 and subsequently. The Trustees are currently reviewing possible actions to reduce the cost base of the Charity and, with the support of Richmond Fellowship, are also actively seeking new contracts.

The Trustees have adopted the going concern basis for the preparation of the financial statements as the Charity has sufficient resources to cover any short term losses and as the Trustees are confident that they will be able to take action to ensure that the Charity's cost base reflects the level of expected income.

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. If they are received in advance of the accounting period to which they relate, they are deferred.
- 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 and is allocated between:

- 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.
- 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.

All costs are allocated between the expenditure categories of the SOFA on a basis that reflects the use of the resource.

1 Principal accounting policies (continued)

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 to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Other resources receivable without external restrictions are designated by the trustees for particular purposes as deemed appropriate.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, net of depreciation and provision for any impairment.

The depreciation policy of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives. This basis for the calculation was changed on 1 October to reflect the groups' policy as follows:

Office equipment	25% Straight line
Leasehold property improvements	Over term of lease, Straight line
Freehold land and buildings	50 years Straight line
Motor Vehicle	4 years Straight line

Only items costing more than £1,000 are capitalised.

Taxation

By virtue its charitable status, the Charity is not liable for corporation under the Corporation Taxes Act 2010 to the extent to which it applies its funds for charitable purposes.

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	Restricted	2015 Total	2014 Total
	£	£	£	£
Northamptonshire	-	426,856	426,856	430,838
Housing Services	250,013	-	250,013	351,972
Bedfordshire	328,022	-	328,022	373,107
CAN Partnership	-	5,306,218	5,306,218	5,583,484
Oxfordshire	190,000	-	190,000	-
Bedfordshire YP	-	190,000	190,000	299,963
Melton	33,684	-	33,684	-
	<u>801,719</u>	<u>5,923,074</u>	<u>6,724,793</u>	<u>7,039,364</u>

3 Donations and gifts

	Unrestricted	Restricted	2015 Total	2014 Total
	£	£	£	£
Donations & Gifts				
Individuals	4,891	-	4,891	5,877
Corporate Donors	4,598	-	4,598	10,003
Gifts in Kind	-	-	-	190
	<u>9,489</u>	<u>-</u>	<u>9,489</u>	<u>16,070</u>

Gifts in kind are valued at the best estimate of the Charity.

4 Total resources expended

All expenditure relates to supporting those who use drugs and alcohol. As there is only one charitable activity, support costs have not been separately analysed.

	Fundraising costs £	Charitable activities £	Governance costs £	Total 2015 £	Total 2014 £
Salaries and wages	27,987	2,714,775	-	2,742,762	2,583,103
Temporary staff	-	149,726	-	149,726	119,670
Staff training	-	38,201	-	38,201	29,801
Recruitment & CRB costs	-	20,216	-	20,216	20,934
Rent and rates	-	250,988	-	250,988	291,876
Heat and light	-	42,612	-	42,612	47,656
Other premises costs	-	101,931	-	101,931	140,200
Office costs	-	161,244	-	161,244	141,826
Client costs	-	272,624	-	272,624	116,121
Staff travel and phones	-	133,413	1,017	134,430	113,629
Van running costs	-	5,863	-	5,863	2,474
Publications and subscriptions	2,043	8,393	-	10,436	6,500
Counselling supervision	-	8,808	-	8,808	3,185
Advertising and publicity	-	150	-	150	8,226
Other insurances	-	16,827	-	16,827	19,152
Furniture and equipment	-	15,593	-	15,593	4,613
Fundraising costs	3,142	-	-	3,142	8,023
Sundry expenses	-	2,865	-	2,865	5,497
Mortgage interest	-	309	-	309	644
Legal and professional fees	-	19,840	-	19,840	17,252
Accreditation	-	4,049	-	4,049	7,919
Subcontracted services	-	3,095,723	-	3,095,723	3,472,155
Volunteer expenses	-	9,913	-	9,913	2,788
Housing Benefit repayments and bad debts	-	-	-	-	7,440
Audit and accountancy	-	-	13,120	13,120	9,300
Depreciation	-	142,695	-	142,695	207,086
Loss on Disposal	-	20,012	-	20,012	18,931
Bedfordshire redevelopment	-	-	-	-	2,317
	33,172	7,236,770	14,137	7,284,079	7,408,318

5 Staff costs

	2015 £	2014 £
Wages and salaries	2,442,474	2,319,257
National Insurance costs	215,098	211,952
Pension costs	85,189	51,894
	2,742,762	2,583,103

5 Staff costs (continued)

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

	2015	2014
Charitable activities	104	82
Cost of generating funds	1	1
Management and administration	13	10
	<u>118</u>	<u>93</u>

The number of higher paid employees was:

	2015	2014
Taxable emoluments band: £70,000-£80,000	<u>1</u>	<u>-</u>

The number with retirement benefits accruing in defined contribution schemes was 1 (2013: 1), for which the contributions amounted to £ 3,476.28 (2014: £2,429).

During the year travel expenses were claimed by one trustee amounted to £1,017. (2014: £174).

The Charity operates a defined contribution scheme, contributing between 1% - 5% of salary (depending on when staff joined the scheme) for of those in the 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 amounted to £85,189 (2014: £51,894).

6 Tangible fixed assets

	Freehold Land and buildings £	Leasehold property improvements £	Motor Vehicle £	Office Equipment £	Total £
Cost					
At 1 April 2014	420,914	646,317	5,869	215,524	1,288,624
Disposals	(92,803)	-	-	-	(92,803)
At 31 March 2015	<u>328,111</u>	<u>646,317</u>	<u>5,869</u>	<u>215,524</u>	<u>1,195,821</u>
Depreciation					
At 1 April 2014	62,806	395,122	5,869	186,789	650,586
Charge for the year	1,702	127,904	-	13,089	142,695
Disposals	(13,902)	-	-	-	(13,902)
At 31 March 2015	<u>50,606</u>	<u>523,026</u>	<u>5,869</u>	<u>199,878</u>	<u>779,379</u>
Net Book Value					
At 31st March 2015	<u>277,505</u>	<u>123,291</u>	<u>-</u>	<u>15,646</u>	<u>416,442</u>
At 31 March 2014	<u>358,108</u>	<u>251,195</u>	<u>-</u>	<u>28,735</u>	<u>638,038</u>

7 Debtors

	2015	2014
	£	£
Amounts falling due within one year		
Trade debtors	235,238	201,006
Due from Parent company	25,950	-
Other debtors	500	22,390
Prepayments and accrued income	84,560	52,663
	<u>346,248</u>	<u>276,059</u>

8 Creditors: amounts falling due within one year

	2015	2014
	£	£
Bank loan	-	3,352
Trade creditors	243,046	229,370
Other taxation, national insurance & pensions	-	56,144
Accruals	62,388	19,080
Deferred income	125,267	68,451
	<u>430,701</u>	<u>376,398</u>

9 Creditors: amounts falling due after more than one year

	2015	2014
	£	£
Bank loan	-	20,293

Total borrowings can be analysed as falling due:

	2015	2014
	£	£
In one year or less	-	3,352
Between one and two years	-	3,352
Between two and five years	-	10,056
In five years or more	-	6,885
	<u>-</u>	<u>23,465</u>

10 Statement of funds

	At 1 April 2014	Income	Expenditure	Transfer	At 31 March 2015
	£	£	£	£	£
Unrestricted funds	1,067,431	1,390,264	(1,300,172)	(8,560)	1,148,963
Unrestricted funds - Designated	462,894	-	-	8,560	471,454
Restricted funds	1,190,742	5,923,074	(5,983,907)	-	1,129,908
Total funds	<u>2,721,067</u>	<u>7,313,338</u>	<u>(7,284,079)</u>	<u>-</u>	<u>2,750,325</u>

10 Statement of funds (continued)

Designated funds are analysed as follows:

	At 1 April 2014 £	Income £	Expenditure £	Transfer £	At 31 March 2015 £
YP Central Beds (Drug & Alcohol)	5,573	-	-	11,323	16,896
YP Central Beds (Childrens Worker)	16,500	-	-	17,473	33,973
CANP Central Beds (Housing Worker)	-	-	-	8,668	8,668
CANP Central Beds (CALS)	106,430	-	-	(50,754)	55,676
Melton Mowbray	-	-	-	2,562	2,562
Oxford Young People	-	-	-	27,308	27,308
Project development fund	125,845	-	-	-	125,845
Property reserves fund	70,000	-	-	-	70,000
Bedford (Building project)	138,546	-	-	(8,020)	130,526
Designated funds	462,894	-	-	8,560	471,454

Restricted funds are analysed as follows:

	At 1 April 2014 £	Income £	Expenditure £	Transfer £	At 31 March 2015 £
YP Northampton CC	146,991	426,856	(378,705)	-	195,142
YP Central Beds (Pooled Treatment)	-	178,000	(166,445)	-	11,553
YP Bedford Borough (Childrens Worker)	10,434	12,000	(48,115)	-	(25,681)
Bedfordshire building fund	215,222	0	(47,168)	-	168,054
CANP Central Beds (Adult)	806,437	5,306,218	(5,331,816)	-	780,839
OFFICE Luton	11,658	0	(11,658)	-	0
	1,190,742	5,923,074	(5,983,907)	-	1,129,908

The general reserve represents the funds of the Charity which are not designated for particular purposes.

Designated funds relate to current projects where funds received have not yet been totally expended. Balances are carried forward to meet expenditure during the life-time of the project. The board of trustees may also, from time to time, agree to set aside funds from the General Reserve for specific purposes.

The Bedfordshire Buildings Fund represents the capital sum received to refurbish properties in Bedford and Dunstable to house the CAN Partnership project. Expenditure incurred will be written off over the 3 year life of the contract.

11 Operating lease commitments

At 31 March 2015, the charity had aggregate annual commitments under non-cancellable operating leases relating to land and buildings as set out below:

	2015	2014
	£	£
Expiring:		
Within one year	98,500	23,580
Two to five years	25,000	32,400
Over five years	-	95,000

12 Analysis of net assets between funds

Fund balances at 31 March 2015 are represented by:

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible Fixed Assets	320,404	96,038	416,442
Net Current Assets	1,300,013	1,033,870	2,333,883
	<u>1,620,417</u>	<u>1,129,908</u>	<u>2,750,325</u>

13 Capital commitments

The Charity had no capital commitments at 31 March 2015 or 31 March 2014.

14 Contingent liabilities

There were no contingent liabilities at 31 March 2015 or 31 March 2014.

15 Company limited by guarantee

The company is limited by guarantee. The member has agreed to contribute to the assets in the event of a deficiency on winding up of an amount not exceeding £1.

16 Auditor's remuneration

Included in the accounts is a charge of £6,000 in respect of the 2015 audit and £7,120 in respect of the prior year (2014: £8,520) for auditor's remuneration.

17 Post balance sheet events

Subsequent to the year end, it was announced that the CAN Partnership contract would not be renewed after it expires in September 2015. For the year ended 31 March 2015, the income from this contract was £5.3 million and the contribution to overheads was approximately £400,000.

In July 2015 the Chancellor of the Exchequer announced his summer budget. Amongst the measures are various matters which, if enacted, may have an impact on the future income of the charity:

- Those under 21 will no longer be able to automatically gain housing benefit from April 2017, with protection for the vulnerable.
- The benefit cap is being lowered to £20,000 (£23,000 in London) with housing benefit being cut first.

The Trustees are currently assessing the likely impact of these changes, but note that the charity has diverse income streams and limited exposure to the provision of housing

18 Cash flow statement

No cash flow is presented as the Charity's parent presents a consolidated cash flow statement which incorporates the Charity's cash flows.

19 Related party transactions

During the year, the Charity paid its parent, Richmond Fellowship, £23,000 (2014 - £0) for central support services and also charged Richmond Fellowship £26,000 (2014 - £0).

The balance with Richmond Fellowship as at the year-end is shown in note 6.

20 Ultimate parent undertaking

Richmond Fellowship, a company limited by guarantee and a registered charity, is the immediate and ultimate parent undertaking of CAN. Richmond Fellowship prepares consolidated accounts which incorporate the results of CAN; copies of the Richmond Fellowship accounts can be obtained from the Charity Commission website.