



**cumbria alcohol & drug advisory service**

## accounts 2000/2001

The following extracts of the accounts relate to the requirements of the Charity Commission.

A detailed set of accounts will be supplied on request.

## report of the company directors

The Directors present the Accounts for the year ended 31st March 2001

### principal activities

The Company promotes the prevention of harm, caused by the misuse of alcohol and other psychotropic substances, in the county of Cumbria.

### review of the business

The state of the Company's affairs is considered to be satisfactory and is described in the Accounts which follow. The achievements of the business are contained in the Trustees' Report, which is a continuation of this report.

### dividends

In keeping with its charitable status the Company is not permitted to pay any dividends.

### reserves

The overall result for the year is shown on the Statement of Financial Activities.

### directors' interest in the capital of the company

The company is limited by guarantee.

Directors who held office during the year were:-

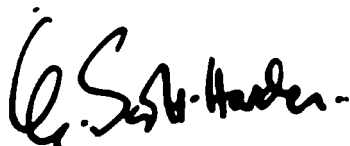
- Mr C.G. Scott-Harden
- Dr J. Garriock (retired during the year)
- Mr D. R. Akehurst (retired during the year)
- Dr N. Haworth
- Mr D.G.Graham (resigned during the year)

No Director has any personal financial interest in the capital of the Company. In accordance with the Company's Memorandum of Association, the liability of each member is limited to the sum of £1.

### taxation

As a registered charity the Company is not subject to Corporation Tax, Income Tax or Capital Gains Tax.

By Order of the Board



C.G. Scott-Harden  
Secretary

## statement of financial activities for the year ended

### Incoming Resources

	Unrestricted Funds
Health Authorities, Local Authorities, Social Services, Probation Service, Police, National Lottery Board & Alcohol Concern - Grants & Agreements	31,451
Other Grants	10,000
Donations and Gifts	2,318
Bank Interest	4,571
Training & Administration Services	1,341
Other Income	2,525
Smith Kline Beecham Award	25,485
<b>Total Incoming Resources</b>	<b>77,691</b>

### Resources Expended

#### Direct Charitable Expenditure

Provision of Services	38,853
Support Costs:-	
Training and Supervision	2,876
Publications and Literature	421
	<b>42,150</b>

#### Management & Admin. of the Charity

Salaries and Office Costs	17,036
Legal & Professional Fees	0
Accountancy & Registration Fees	325
Insurances	347
	<b>17,708</b>

#### TOTAL RESOURCES EXPENDED

**59,858**

#### TRANSFERS BETWEEN FUNDS

**7,535**

#### NET INCOME/OUTGOING RESOURCES

**25,368**

Balances Brought Forward 1/4/00 84,540

Balances Carried Forward 31/3/01 **109,908**

## accountants' report to the members on the unaudited accounts

### Respective Responsibilities of Directors and Reporting Accountants

As described in the Statement of Directors Responsibilities, the company's directors are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

### Basis of Opinion

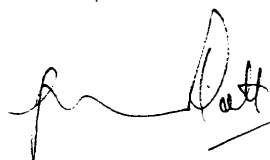
Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

### In our Opinion

The accounts are in agreement with the accounting records kept by the company under Section 221 of the Companies Act 1985;

Having regard only to, and on the basis of, the information contained in those accounting records:

i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1)



GRAINGER & PLATT, REPORTING ACCOUNTANTS  
3 Fisher Street, Carlisle

# accounts 2000 | 2001

## statement of financial activities 31st March 2001

Restricted Funds	Total Funds 2001	Total Funds 2000
128,501	159,952	171,988
20,536	30,536	44,955
237	2,555	14,990
-	4,571	3,750
2,575	3,916	1,570
1,241	3,766	4,754
=	25,485	=
<b>153,090</b>	<b>230,781</b>	<b>242,007</b>
97,665	136,518	136,431
35,771	38,647	30,600
1,732	2,153	1,314
<b>135,168</b>	<b>177,318</b>	<b>168,345</b>
37,164	54,200	52,955
558	558	470
975	1,300	1,327
765	1,112	1,049
39,462	57,170	55,801
<b>174,630</b>	<b>234,488</b>	<b>224,146</b>
<b>-7,535</b>	<b>0</b>	<b>0</b>
<b>-29,075</b>	<b>-3,707</b>	<b>17,861</b>
41,450	125,990	108,129
<b>12,375</b>	<b>122,283</b>	<b>125,990</b>

## balance sheet

as at 31st March 2001

	2001	2000
<b>Fixed Assets</b>	<b>28,540</b>	<b>22,026</b>
<b>Current Assets</b>		
Debtors	481	16,542
Cash at Bank - Current Account	59,735	43,947
Cash in Hand	150	140
Cafcash Deposit Account	47,974	45,312
	108,340	105,941
<b>Creditors:</b>		
Amounts falling due within one year	14,597	1,977
Accruals	93,743	103,964
<b>NET ASSETS</b>	<b>122,283</b>	<b>125,990</b>
<b>FUNDS</b>		
Unrestricted Income Funds	109,908	84,540
Restricted Income Funds	12,375	41,450
<b>TOTAL</b>	<b>122,283</b>	<b>125,990</b>

The following changes in the Company's activities took place during the above two financial years.

Barrow Project - Ceased

Peer Training Project - Completed and closed

Tracking & Supervision Project - Completed and ceased

Alcohol Concern - Completed and closed

Kendal & South Lakes Project - Opened

Police & Property fund - opened and completed 2001/2002

Probation Fund - Opened and completed

Notes to the accounts for the year ended 31st March 2001

## Principal Accounting Policies

A summary of the major accounting policies of the company is set out below.

### INCOME

This is mainly grants and donations. Funding for specific projects is shown separately from the Carlisle Headquarter's Core Project Fund. Income is accounted for in the year to which it relates.

### FUNDS

#### Unrestricted Funds:

The designated fund for the contingencies comprises two elements:

- A buffer against liquidity problems, e.g. a delay in receipt of income from grants and contracts.
- A fund to meet any unforeseen needs.

The designated forward commitments fund is to meet known, longer term commitments, e.g. obligations under property leases.

Unrestricted Funds are to be applied, at the discretion of the directors, to the general principles of CADAS.

#### Restricted Funds:

These are funds earmarked by the donor for a specific purpose.

#### Fixed Assets

Additions during the year have been capitalised at cost. Depreciation has been provided at 20% on the reducing basis.

Fixed Assets	2001	2000
<b>Office Equipment</b>		
<b>COST</b>		
At 1st April 2000	51,980	44,414
Additions in Year	11,251	7,566
At 31st March 2001	<b>63,231</b>	<b>51,980</b>
<b>DEPRECIATION</b>		
At 1st April 2000	29,954	24,448
Charge for the year	4,737	5,506
At 31st March 2001	<b>34,691</b>	<b>29,954</b>
<b>NET BOOK VALUE</b>		
At 31st March 2001	<b>28,540</b>	<b>22,026</b>

#### DEBTORS

Penrith Peer Counselling Fund - NCHA Grant	0	16,000
Core Project - NCHA Grant	126	0
Payments in Advance	355	542
	<b>481</b>	<b>16,542</b>

#### ACCRUALS

Turning Point Project	207	0
Tracking & Supervision	206	0
Police Fund	2,936	0
Core Project Fund	1,942	720
Barrow Fund	0	105
West Cumbria Fund	337	0
National Lottery Fund	5,240	971
Peer Training Fund	3,729	181
	<b>14,597</b>	<b>1,977</b>

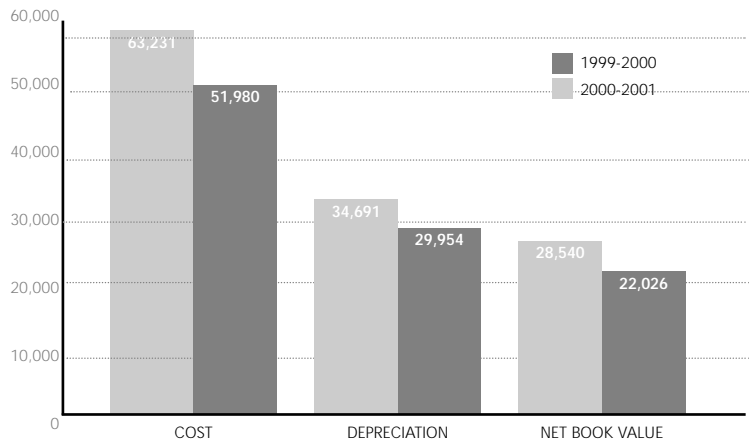
#### FUNDS - Unrestricted Funds

Core Project Fund (Carlisle Headquarters)	46,908	21,540
Designated Fund:		
Forward Commitments Fund	37,000	37,000
Contingency Fund	26,000	26,000
	<b>109,908</b>	<b>84,540</b>

#### FUNDS - Restricted Funds

National Lottery Fund	0	0
Barrow Project	0	5,379
Penrith & Peer Counselling Project	11,770	23,171
Peer Training Project	0	8,985
Turning Point Project	-2,567	-801
Tracking & Supervision Project	0	-211
Gamcare Training Project	4,821	1,918
Members Training Weekend Project	227	515
New Deal Training Service Project	895	-41
Drugs Reference Group Project	486	672
Alcohol Concern Research Project	0	1,863
Kendal & South Lakes Project	-5,977	0
Police Fund	2,720	0
Probation Grant	0	0
Computer Equipment Fund	0	0
	<b>12,375</b>	<b>41,450</b>
<b>TOTAL</b>	<b>122,283</b>	<b>125,990</b>

## fixed assets as at 31st March 2001



## Surplus

Surplus is stated after charging:-

	2001	2000
Depreciation	4,737	5,506
Accountants Fees	1,300	1,280

Fees were agreed at £1,300, from which a donation of £500 was made by the Reporting Accountants.

## Employees

2000/2001 Total emoluments to employees £137,892.

Average number of employees in the year was 10.



Carlisle HQ premises at 1 Fisher Street