

2002445

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Directors' Report and Financial Statements**  
**Year ended 31 March 2005**

Index

Page 1:	Company Information
Page 2-3:	Directors' Report
Page 4:	Auditors' Report
Page 5:	Statement of Financial Activities/ Income and Expenditure Account
Page 6:	Balance sheet
Pages 7-11:	Notes To The Accounts



**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

Directors: Mr. G R Pope  
Mrs. P M Gore  
Mr. R J Ford (resigned 18 November 2004)  
Mrs J Reay  
Mr M K Fraser (formally appointed 13 December 2004)

Company Secretary: Mrs. R Dhillon  
Richmond  
TW9 2LL.

Companies Registration No: 2902445 (England and Wales)

Charity No: 1036555

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Directors'/Trustees Report for the Year Ended 31 March 2005**

The Directors who are also the trustees of the charity present their annual report together with the financial statements of the company for the year ended 31 March 2005.

**Principal Activity/Objects of the charity**

The principal activity of the company throughout the year continued to be that of a Charity established to help those people who misuse alcohol and drugs and the friends, relatives and partners of people with alcohol and drug related difficulties, by providing advice, information, individual and group support services and to improve public education by encouraging early recognition and prevention of alcohol and drug related harm.

**Organisational structure**

A Board of four unpaid directors administers the company. The directors may from time to time appoint any member of the company as a director either to fill a casual vacancy or by way of addition to their number. Appointments to the Board are also invited by advertisement in the local press. The Board is supported by a paid executive director, company secretary and support staff. The executive director controls projects on a day-to-day basis and reports to the Board on a regular basis.

**Directors**

The directors, who are also the trustees of the charity, who held office during the year, were as follows:

Mr. G R Pope  
Mrs. P M Gore  
Mr. R J Ford (resigned 18 November 2004)  
Mrs J Reay  
Mr M K Fraser (formally appointed 13 December 2004)

**Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing those financial statements, the directors are required to:

select suitable accounting policies and then 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 its activities.

The directors are responsible for maintaining proper accounting records, which 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. 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.

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Directors'/Trustees Report For The Year Ended 31 March 2005 (continued)**

**Review of Activities**

The year 2004/05 has been an important and a successful year for ASCA. The service has spent dedicated time to consolidating and developing services. All projects have seen an increase in the number of referrals and clients with more complex needs. The staff have responded by being flexible and ensuring that all clients receive a good quality service. Through the year ASCA continued to strengthen its partnership with the statutory and voluntary sector agencies across boroughs of Kingston and Richmond.

Kingston launched its Alcohol Strategy, ASCA was involved with the consultation process and the launch event. In Richmond the Council for Voluntary Services appointed ASCA as the designate Key Strategic Organisation for alcohol. This at least brings alcohol back onto the agenda locally. Towards the end of 2004/05 the organisation was awarded the Investors In People award.

**The Future**

The Directors remain optimistic that ASCA will continue to grow and develop steadily in all its activities. We will seek to continue to increase the number of Directors on the Board by advertising through local and national voluntary sector organisations.

**Risk Management**

The directors have examined the principal areas of the company's operations and considered the major risks, which may arise in each of these areas. In the opinion of the directors the company has established review systems, which, under normal conditions, should allow the risks identified to be mitigated to an acceptable level in its day-to-day operations.

**Reserves and Funding**

The unrestricted fund balance at 31 March 2005 amounted to £92,522. The Directors consider that reserves need rebuilding to allow us to implement a long term strategy. The Board is continuing to actively seek further funding from local and national public bodies and corporate sponsorships.

The Board would like to take this opportunity of thanking the Agency funders and many partners involved with the wide range of client services that we provide.

A full list of the Agency's funders is on page 8 of this report.

The Board would like to acknowledge the financial support from the Royal Borough of Kingston upon Thames for the provision of counselling and office premises at 96 Ditton Road, Surbiton. This provision is provided as part of the ongoing 'in-kind' contribution towards the overall delivery of services.

**Small company provisions**

The report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Approved by the board of directors on 14th December 2005 and signed on its behalf

  
Mrs R Dhillon  
Secretary

**REPORT OF THE AUDITORS TO THE MEMBERS OF  
Addiction Support and Care Agency (ASCA)  
(Company Limited by Guarantee)**

We have audited the financial statements on pages 5 to 11, which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out on page 7.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As described on page 2 the directors (who also act as trustees for the charitable activities) are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

It is our responsibility to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

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 directors' report is not consistent with the financial statements, if the 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 directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

**Basis of audit opinion**

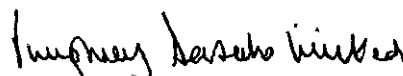
We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors 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 as to whether 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 charitable company's affairs as at 31 March 2005 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Date: 20 January 2006



Pumphrey Dasalo Limited  
Registered Auditors &  
Chartered Accountants

1 The Green  
Richmond  
Surrey  
TW9 1PL

# Addiction Support and Care Agency (ASCA)

## Statement of Financial Activities Including Income and Expenditure Account for the year ended 31 March 2005

	Note	Unrestricted Funds £	Restricted Funds £	Total 2005 £	Total 2004 £
<b>INCOMING RESOURCES</b>					
Grants	4	231,324	289,360	520,684	490,914
Intangible income	5	10,900	-	10,900	10,900
Other activities to generate funds					
Charges - counselling		29,256	-	29,256	21,115
Miscellaneous		1,822	-	1,822	1,006
Interest received		4,129	-	4,129	2,678
Donations		625	-	625	906
Total incoming resources		<u>278,056</u>	<u>289,360</u>	<u>567,416</u>	<u>527,519</u>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure:					
Direct charitable expenditure		211,709	275,627	487,336	385,000
Publicity		711	2,389	3,100	1,315
Management and administration		66,363	27,591	93,954	111,895
Total resources expended	6	<u>278,783</u>	<u>305,607</u>	<u>584,390</u>	<u>498,210</u>
NET INCOMING/(EXPENDED) RESOURCES		(727)	(16,247)	(16,974)	29,309
Transfers between funds		<u>22,845</u>	<u>(22,845)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		22,118	(39,092)	(16,974)	29,309
FUND BALANCES b/forward at 1 April 2004		<u>70,404</u>	<u>337,563</u>	<u>407,967</u>	<u>378,658</u>
FUND BALANCES c/forward at 31 March 2005	15	<u>92,522</u>	<u>298,471</u>	<u>390,993</u>	<u>407,967</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

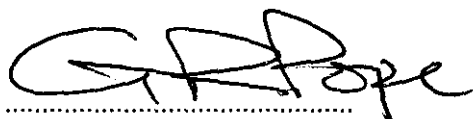
**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Balance sheet as at 31 March 2005**

	Note	£	2005 £	£	2004 £
<b>FIXED ASSETS</b>					
Tangible assets	10		241,070		246,632
<b>CURRENT ASSETS</b>					
Grants receivable		37,164		26,008	
Prepaid expenses		-		1,491	
Other debtors		7,143		9,243	
Cash at bank and in hand		183,371		170,176	
		<u>227,678</u>		<u>206,918</u>	
CREDITORS: Amounts falling due within one year	11	77,755		45,583	
<b>NET CURRENT ASSETS</b>			<u>149,923</u>		<u>161,335</u>
<b>NET ASSETS</b>			<u>390,993</u>		<u>407,967</u>
<b>Representing:</b>					
<b>RESERVES</b>					
Restricted funds	14		298,471		337,563
Unrestricted funds			92,522		70,404
<b>TOTAL RESERVES</b>			<u>390,993</u>		<u>407,967</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Signed on behalf of the  
Board of Directors/Trustees



Director/Trustee – G Pope

Approved by the Board on 14 / 12 / 2005

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Notes To The Financial Statements - Year Ended 31 March 2005**

**1 MEMBERS LIABILITY**

Every member of the company undertakes to contribute such amount as may be required (but not exceeding £10) to the assets of the company if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.

**2 ACCOUNTING POLICIES**

The principal accounting policies, which are adopted in the preparation of the financial statements, are set out below:

*Basis of Accounting:* The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2000.

Grants Receivable are accounted for in the period in which they are receivable.

Charitable expenditure includes all expenditure related to the objects of the charity. Expenditure analysed under management and administration sub heading represents expenditure incurred in management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

*Tangible Fixed Assets:* Depreciation is provided at rates calculated to write off each asset over its anticipated useful life. The principal annual rates in use are:

Office equipment    equally over 3 years  
Leasehold buildings    equally over the term of the lease

*Pension Costs:* Contributions in respect of the defined contribution pension schemes are charged to the Income and Expenditure account in the year in which they are payable to the schemes.

**3 FUND ACCOUNTING**

The charity maintains the following funds:

*Unrestricted funds:*

Funds that is expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both the working capital and capital investment.

*Restricted funds:*

Funds representing grants or donations that are allocated by the donor for specific purposes.



**Addiction Support and Care Agency (ASCA)**  
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**Notes To The Financial Statements - Year Ended 31 March 2005 (continued)**

**4 GRANT INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2005	Total Funds 2004
	£	£	£	£
Alcohol Concern	-	-	-	-
Drug & Alcohol Action Team Richmond	60,601	15,759	76,360	-
Drug & Alcohol Action Team Kingston	53,650	99,257	152,907	26,519
Hampton Fuel Allotment Charity	7,500	-	7,500	7,500
Kingston Primary Care Trust	-	-	-	99,667
Kingston Voluntary Action	-	788	788	-
LBRUT Social Services	54,570	-	54,570	51,983
Richmond Primary Care Trust Partnership	24,750	-	24,750	-
London Probation Service	-	-	-	34,944
Richmond Parish Lands Charity	10,000	7,968	17,968	10,000
Richmond & Twickenham Primary Care Trust	-	38,223	38,223	186,279
LBRUT Development Grant	5,278	-	5,278	5,125
Royal Borough of Kingston upon Thames	975	-	975	950
Tudor Trust	-	8,333	8,333	33,000
Richmond CVS Carers Grant	7,000	25,521	32,521	6,129
Other grants	-	260	260	500
Charities Aid Foundation	-	-	-	600
Connexions	-	44,700	44,700	23,218
Hammersmith & Fulham Social Services	-	-	-	4,500
LPB	-	35,819	35,819	-
LBuT (CSP)	7,000	12,732	19,732	-
<b>Total Grant income</b>	<b>231,324</b>	<b>289,360</b>	<b>520,684</b>	<b>490,914</b>

The support of all funders and donors is greatly appreciated.

**5 INTANGIBLE INCOME**

The charity has received assistance in the form of rent donated by the Royal Borough of Kingston upon Thames in respect of premises at 'Fircroft' 96 Ditton Road, Surbiton, Surrey.

**6. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Other £	Depreciation £	Total £
Direct Charitable Expenditure	404,772	82,564	-	487,336
Fundraising & Publicity	-	3,100	-	3,100
Management & Administration	53,467	30,082	10,405	93,954
	<b>458,239</b>	<b>115,746</b>	<b>10,405</b>	<b>584,390</b>

**7 MOVEMENT IN TOTAL FUNDS FOR THE YEAR**

This is stated after charging:

	2005 £	2004 £
Depreciation	10,405	13,513
Auditors' remuneration	5,111	3,425
Staff costs (Note 8)	458,239	371,516

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Notes To The Financial Statements - Year Ended 31 March 2005 (continued)**

**8 STAFF COSTS**

	Unrestricted Funds	Restricted Funds	Total 2005	Total 2004
	£	£	£	£
Salaries and wages	195,835	210,149	405,984	325,330
National Insurance – Employers	18,952	21,175	40,127	33,007
Pension contributions	11,512	616	12,128	13,179
	<u>226,299</u>	<u>231,940</u>	<u>458,239</u>	<u>371,516</u>
Unrestricted costs are analysed as follows:				
Charitable expenditure	172,832			
Management and administration	53,467			
Total	<u>226,299</u>			

No Trustees/Directors received any remuneration from the charity.

The average number of employees during the year was 21 (18 in 2003/04).

**9. TAXATION**

As a Registered Charity, the income of the charity is exempt under Section 505 of the Income and Corporation Taxes Act 1988.

**10 TANGIBLE FIXED ASSETS**

	<u>Leasehold Property</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
Cost as at 1 April 2004	278,377	32,177	310,554
Additions during the year	-	4,843	4,843
Cost as at 31 <sup>st</sup> March 2005	<u>278,377</u>	<u>37,020</u>	<u>315,397</u>
Depreciation as at 1 <sup>st</sup> April 2004	33,550	30,372	63,922
Depreciation charge for the year	7,836	2,569	10,405
Depreciation as at 31 <sup>st</sup> March 2005	<u>41,386</u>	<u>32,941</u>	<u>74,327</u>
Net Book Value as at 31 <sup>st</sup> March 2005	<u>236,991</u>	<u>4,079</u>	<u>241,070</u>
Net Book Value as at 1 <sup>st</sup> April 2004	<u>244,827</u>	<u>1,805</u>	<u>246,632</u>

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Notes To The Financial Statements - Year Ended 31 March 2005 (continued)**

**11 CREDITORS – amounts falling due within one year**

	<b>2005</b>	<b>2004</b>
	£	£
Accrued expense & deferred income	77,755	45,583
	<u>77,755</u>	<u>45,583</u>

**12 COMMITMENTS**

**Pension commitments**

The Company operates a uniform arrangement for all employees after a qualifying period of six months, and contributes at the rate of 6% of salary.

**Leasing Commitments**

As at 31 March 2005 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	<b>2005</b>	<b>2004</b>
	£	£
Operating leases which expire:		
Between two and five years	10,900	10,900
After more than 5 years	30	30
	<u>10,930</u>	<u>10,930</u>

**13 RELATED PARTY TRANSACTIONS**

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

**Addiction Support and Care Agency (ASCA)**  
(Company Limited by Guarantee)

**Notes To The Financial Statements - Year Ended 31 March 2005 (continued)**

**14 RESTRICTED FUNDS ANALYSIS**

	At 1 <sup>st</sup> April 2004	Incoming Resources	Outgoing Resources	Transfers	At 31 <sup>st</sup> March 2005
	£	£	£	£	£
Holistic Therapies	15,333	10,725	(16,960)	(7,489)	1,609
Family Intervention Project	1,695	-	-	-	1,695
Women's Service	27,032	58,524	(66,663)	-	18,893
Probation Partnership	7,627	35,819	(33,272)	-	10,174
Kingston DTTO	4,752	34,832	(30,200)	-	9,384
GP Counselling	16,549	70,472	(77,433)	-	9,588
Service Users Project	2,772	-	(1,703)	-	1,069
Youth Project	(491)	52,679	(37,074)	-	15,114
Complex Needs	22,845	-	-	(22,845)	-
Carers	-	25,521	(33,010)	7,489	-
Fixed assets	239,449	788	(9,292)	-	230,945
	<u>337,563</u>	<u>289,360</u>	<u>(305,607)</u>	<u>(22,845)</u>	<u>298,471</u>

Restricted balances represent unspent grants as at 31 March 2005 and arise as not all grant periods are coterminous with our financial reporting period. All restricted balances will be applied in the year ahead for the specific purposes for which they were given. Negative balances represent excess amount that has been spent in anticipation of further grants.

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets	Net Current assets	Total
	£	£	£
Holistic Therapies	-	1,609	1,609
Family Intervention Project	-	1,695	1,695
Women's Service	-	18,893	18,893
Probation Partnership	-	10,174	10,174
Kingston DTTO	-	9,384	9,384
GP Counselling	-	9,588	9,588
Service Users Project	-	1,069	1,069
Youth Project	-	15,114	15,114
Fixed assets	230,945	-	230,945
	<u>230,945</u>	<u>67,526</u>	<u>298,471</u>
Unrestricted funds	10,125	82,397	92,522
Total	<u>241,070</u>	<u>149,923</u>	<u>390,993</u>