

REGISTERED COMPANY NUMBER: 01073381 (England and Wales)
REGISTERED CHARITY NUMBER: 265008

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2014
FOR**

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS
Drugaid**

MONDAY



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COMPANIES HOUSE

O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, Main Avenue
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

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for the Year Ended 31 March 2014**

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**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01073381 (England and Wales)

Registered Charity number

265008

Registered office

1st Floor
St Fagans House
St Fagans Street
Caerphilly
RCT
CF83 1FZ

Trustees

Professor N Frude

Mrs J J Green

Doctor R W Gunn

Miss S D Scarf

W G D Smith

Mrs L M Hodgson

University Lecturer

Retired

University Lecturer - resigned 23.10.13

Director

Chartered Accountant

Retired

Company Secretary

Mrs L M Hodgson

Auditors

O'Brien & Partners

Chartered Accountants

& Statutory Auditors

Highdale House

7 Centre Court, Main Avenue

Treforest Industrial Estate

Pontypridd

Rhondda Cynon Taff

CF37 5YR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, was incorporated on 25 September 1972 and registered as a charity on 14 December 1972. The charity was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the members of the company are required to contribute an amount not exceeding £1.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also the Trustees of the charity as defined by charity law and under the company's Articles are known as members of the Management Committee. The existing Management Committee appoints new trustees in general meetings.

The Management Committee seeks to ensure that the needs of the charity are appropriately reflected through the diversity of the Trustee Body.

Induction and training of new trustees

Trustees are already familiar with the work and ethos of the charity through their broad backgrounds within the sector which the charity operates. New Trustees are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context within which it operates. Training and information would include;

- the obligations of the Management Committee
- details of the main documents which set out the operational framework of the charity including the memorandum and Articles of Association
- resourcing and the current financial position as set out in the latest audited financial statements
- future plans and objectives.

Organisational structure

The Management Committee is currently made up of 6 members from a variety of professional backgrounds relevant to the work for charity. They meet bi-monthly and are responsible for the strategic direction and policy of the charity.

A structure of delegation is in place for the day to day responsibility, delivery and development strategy for the charity via the Executive Director and along with the Service and Development managers. The Executive Director is responsible for ensuring the charity delivers the services specified and to ensure key performance indicators are met. The Service managers have the responsibility for the day to day operational management of the services, to supervise the staff team and also to ensure that the team continue to develop their skills and working practices in line with good practice.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The board of directors has conducted its own review of the major risks to which the charity is exposed which has led to the development of a strategic plan which allows for the diversification of funding streams and service activities. Internal risks are minimised by processes and procedures determined by appropriate authorisation of transactions and contracts and also include quality issues in respect of service delivery, all of which are reviewed periodically.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Drugaid is a Third sector substance misuse organisation delivering a range of services to those who are vulnerable and marginalised as the result of their own or someone else's drug and/or alcohol misuse, to improve their physical, social and emotional wellbeing.

Additionally we aim to improve individuals', communities and societies understanding of substance misuse and raise awareness of the relationship between substance misuse, vulnerability and exclusion.

Vision

Our vision is to bring about positive and sustained change for individuals and communities by supporting the aspirations and needs of those affected by their own or someone else's substance misuse and by offering opportunities aimed at minimising harm and maximising resilience.

Ethos and values

We believe that individuals and their experiences are unique. Everything else flows from this, and so the services we deliver need to be person centred, flexible and wide-ranging to meet all the services users' varying needs.

We believe all individuals are entitled to respect and dignity within a safe environment.

We are committed to learning through conventional and non traditional routes, and through empathic relationships with service users.

We are committed to, and expect, mutuality. This is essential for true partnership and collaboration, and for developing relationships, which are open, trusting and transparent.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

OBJECTIVES AND ACTIVITIES

Significant activities

Drugaid provide a range of services across a wide geographical area. The nature and scope of the services will depend on the commissioners and service specification that we are contracted to work to. They are either regionally or locally commissioned.

The services we deliver are:

- GOALS (Gwent Open Access Service)
- Peer mentoring (European Social Fund)
- Outreach campaigns
- Family support services
- Open access drug and alcohol service
- Young persons substance misuse services
- Primary care drug and alcohol service
- Drug and Alcohol Single point of access service
- Phoenix drop in centre
- No 7 Drop in and sign posting service
- Compass counselling
- Young Offenders Service
- Needle Exchange
- Naloxone
- Diversionary Activities
- Training, Education and Awareness Raising

Public Benefit

All our charitable activities focus on the prevention and treatment of substance misuse. Our services work with individuals, families and communities across South East Wales and our activities are undertaken to further our charitable purposes for the public benefit.

Training, Education and Awareness-Raising

The charity delivered training sessions, with participants from a range of organisations including Health, Social Services, Youth Offending Teams, Probation, Police, voluntary and community groups such as Barnardos, Homestart and Victim Support.

In addition, educational sessions were delivered to young people through carousel events such as Crucial Crew, PSE inputs in schools. and inputs in and out of school settings such as youth clubs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2013 - 2014 we have continued to establish strategic partnerships across Drug and Alcohol sector and beyond. We have also continued to develop and improve our services across South Wales and have been successful in winning tender to provide young persons services in Dyfed. We continue to seek opportunities to deliver in other regions with our partners. We continue to grow and develop a café in Caerphilly. This Social Enterprise initiative would provide work and volunteering opportunities for ex service users. We continued to improve our interventions and invest in the learning and development of our workforce.

We are active members of Drug and Alcohol Charities Wales (DACW). This is a consortium of 7 Welsh substance misuse organisation committed to ensuring collaboration across Wales. We have also developed our partnership with Kaleidoscope to share business and central services such as finance and human resources.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between three and six months of the resources expended (between £697,360 and £1,394,720). At this level, the management committee feel that they would be able to meet the obligations and requirements that would result should there be a significant loss in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At the balance sheet date the free reserves held were £588,867. Efforts to increase reserves in line with policy will be made in future years.

Principal funding sources

Services are funded by and are dependent on a wide range of incoming resources including Local health Boards, Unitary Authorities, Criminal Justice sources and from the Welsh Assembly Government.

Investment policy and objectives

The management committee has considered the most appropriate policy for investing funds is to keep surplus funds at a bank deposit account.

FUTURE DEVELOPMENTS

For the following financial year, our aims and objectives are:

- Formalise partnership arrangement for central support services
- To achieve Bronze in Investor In People award
- To continue expanding our young person's service
- To expand our Café to provide catering services and gardening services
- To establish supported housing for our service users.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of South Wales Association for Prevention of Addiction Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

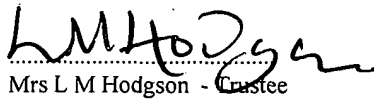
In so far as the trustees are aware:

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

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

ON BEHALF OF THE BOARD :


.....
Mrs L M Hodgson - Trustee

Date: 29.9.14.....

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

We have audited the financial statements of South Wales Association for Prevention of Addiction Limited for the year ended 31 March 2014 on pages nine to sixteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 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 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 auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page five, 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 Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 2014 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 given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

G. Francis.

Gareth Francis FCCA (Senior Statutory Auditor)
for and on behalf of O'Brien & Partners
Chartered Accountants
& Statutory Auditors
Highdale House
7 Centre Court, Main Avenue
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

Date: *30 September 2014.*

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014**

	Notes	Unrestricted funds £	Restricted fund £	31.3.14 Total funds £	31.3.13 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	60,306	60,306	258,568
Activities for generating funds	3	10,795	-	10,795	12,857
Investment income	4	1,731	-	1,731	234
Incoming resources from charitable activities					
Local Health boards	5	152,813	-	152,813	155,025
Unitary authorities and Community Safety					
Partnerships		1,740,080	-	1,740,080	1,650,987
Welsh Government		606,397	-	606,397	543,727
Other		155,546	-	155,546	58,897
Total incoming resources		2,667,362	60,306	2,727,668	2,680,295
RESOURCES EXPENDED					
Charitable activities					
Support and casework	6	2,605,446	126,730	2,732,176	2,625,284
Training		29,436	-	29,436	29,785
Governance costs					
	7	27,827	-	27,827	24,387
Total resources expended		2,662,709	126,730	2,789,439	2,679,456
NET INCOMING/(OUTGOING) RESOURCES					
		4,653	(66,424)	(61,771)	839
RECONCILIATION OF FUNDS					
Total funds brought forward		671,251	512,259	1,183,510	1,182,671
TOTAL FUNDS CARRIED FORWARD		675,904	445,835	1,121,739	1,183,510

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID (REGISTERED NUMBER: 01073381)**

**BALANCE SHEET
At 31 March 2014**

	Notes	Unrestricted funds £	Restricted fund £	31.3.14 Total funds £	31.3.13 Total funds £
FIXED ASSETS					
Tangible assets	11	87,037	376,765	463,802	555,706
CURRENT ASSETS					
Debtors	12	333,064	-	333,064	1,066,464
Cash at bank		1,180,118	69,070	1,249,188	438,452
		<u>1,513,182</u>	<u>69,070</u>	<u>1,582,252</u>	<u>1,504,916</u>
CREDITORS					
Amounts falling due within one year	13	(653,745)	-	(653,745)	(605,411)
NET CURRENT ASSETS		<u>859,437</u>	<u>69,070</u>	<u>928,507</u>	<u>899,505</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		946,474	445,835	1,392,309	1,455,211
CREDITORS					
Amounts falling due after more than one year	14	(270,570)	-	(270,570)	(271,701)
NET ASSETS		<u>675,904</u>	<u>445,835</u>	<u>1,121,739</u>	<u>1,183,510</u>
FUNDS	15				
Unrestricted funds				675,904	671,251
Restricted funds				445,835	512,259
TOTAL FUNDS				<u>1,121,739</u>	<u>1,183,510</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 29.9.2014 and were signed on its behalf by:


.....
W G D Smith -Trustee

The notes form part of these financial statements

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**Notes to the Financial Statements
for the Year Ended 31 March 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.3.14	31.3.13
	£	£
Donations	-	279
Grants	60,306	258,289
	<u>60,306</u>	<u>258,568</u>

Grants received, included in the above, are as follows:

	31.3.14	31.3.13
	£	£
Capital grant receivable	60,306	258,289
	<u>60,306</u>	<u>258,289</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014**

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.14	31.3.13
	£	£
Training income	10,795	12,857
	<u>10,795</u>	<u>12,857</u>

4. INVESTMENT INCOME

	31.3.14	31.3.13
	£	£
Deposit account interest	1,731	234
	<u>1,731</u>	<u>234</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31.3.14	31.3.13
	Activity	£	£
Grants	Local Health boards	152,813	155,025
	Unitary authorities and Community Safety		
Grants	Partnerships	1,740,080	1,650,987
Grants	Welsh Government	606,397	543,727
Grants	Other	155,546	58,897
		<u>2,654,836</u>	<u>2,408,636</u>

Grants received, included in the above, are as follows:

	31.3.14	31.3.13
	£	£
Grants	2,654,836	2,408,636
	<u>2,654,836</u>	<u>2,408,636</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Support and casework	2,732,176	2,732,176
Training	29,436	29,436
	<u>2,761,612</u>	<u>2,761,612</u>

	Support and casework	Training	Governance	Total 2014	Total 2013
Direct costs	£	£	£	£	£
Wages and social security	1,742,281	12,123	-	1,754,403	1,578,568
Partner charge salaries	209,783	-	-	209,783	298,709
Supervision and sessional	15,325	-	-	15,325	17,628
Motor and mileage expenses	87,770	381	-	88,152	77,294
Advertising, printing	25,747	-	1,838	27,585	15,949
Needles	31,949	-	-	31,949	24,498
Diversions activity	57,710	-	-	57,710	59,925
	2,170,566	12,504	1,838	2,184,907	2,058,571
Allocated support costs					
Wages and social security	72,316	-	18,079	90,395	81,335
Training expenses	8,162	5,303	-	13,465	7,799
Recruitment costs	4,822	-	-	4,822	4,159
Rent and rates	143,841	3,688	-	147,529	83,649
Insurance	26,070	1,372	-	27,442	25,882
Health care	4,198	-	-	4,198	4,268
Heat and light	21,448	1,129	-	22,577	16,556
Repairs and cleaning	82,682	-	-	82,682	62,657
IT Software, consumables	21,212	1,116	-	22,329	23,161
Telephone charges	40,126	2,123	212	42,462	33,151
Stationery	6,424	340	34	6,798	5,361
Postage	4,614	256	256	5,127	4,619
Equipment leasing	1,983	104	-	2,088	5,097
Sundry office costs	11,061	581	-	11,642	10,590
Subscriptions and publications	364	-	-	364	281
Legal & professional fees	4,245	-	222	4,467	6,075
Bank charges	-	-	2,310	2,310	2,012
Consultancy fees	17,058	-	-	17,058	10,048
Auditors remuneration	-	-	4,875	4,875	3,600
Depreciation	90,983	919	-	91,902	116,602
	<u>561,610</u>	<u>16,933</u>	<u>25,989</u>	<u>604,532</u>	<u>606,883</u>
	<u>2,732,176</u>	<u>29,436</u>	<u>27,827</u>	<u>2,789,442</u>	<u>2,679,454</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014**

7. GOVERNANCE COSTS

	31.3.14	31.3.13
	£	£
Staff costs	22,952	20,787
Auditors' remuneration	4,875	3,600
	<u>27,827</u>	<u>24,387</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.14	31.3.13
	£	£
Auditors' remuneration	4,875	3,600
Depreciation - owned assets	91,904	116,603
Hire of plant and machinery	211,870	303,806
Other operating leases	<u>162,854</u>	<u>201,277</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

10. STAFF COSTS

	31.3.14	31.3.13
	£	£
Wages and salaries	<u>1,849,672</u>	<u>1,664,424</u>

The average monthly number of employees during the year was as follows:

	31.3.14	31.3.13
Charitable activities	71	62
Management and administration	7	9
	<u>78</u>	<u>71</u>

No employees received emoluments in excess of £60,000.

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014**

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2013 and 31 March 2014	829,024	512,486	1,341,510
DEPRECIATION			
At 1 April 2013	346,600	439,204	785,804
Charge for year	61,287	30,617	91,904
At 31 March 2014	407,887	469,821	877,708
NET BOOK VALUE			
At 31 March 2014	421,137	42,665	463,802
At 31 March 2013	482,424	73,282	555,706

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14 £	31.3.13 £
Amounts recoverable on contract	325,223	1,046,945
Other debtors	7,841	19,519
	<u>333,064</u>	<u>1,066,464</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14 £	31.3.13 £
Taxation and social security	36,499	35,357
Other creditors	617,246	570,054
	<u>653,745</u>	<u>605,411</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.14 £	31.3.13 £
Other creditors	<u>270,570</u>	<u>271,701</u>

**SOUTH WALES ASSOCIATION FOR
PREVENTION OF ADDICTION LIMITED
TRADING AS DRUGAID**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014**

15. MOVEMENT IN FUNDS

	At 1.4.13 £	Net movement in funds £	At 31.3.14 £
Unrestricted funds			
General fund	281,311	4,653	285,964
Designated funds	389,940	-	389,940
	<u>671,251</u>	<u>4,653</u>	<u>675,904</u>
Restricted funds			
Capital	512,259	(66,424)	445,835
	<u>1,183,510</u>	<u>(61,771)</u>	<u>1,121,739</u>
TOTAL FUNDS	<u>1,183,510</u>	<u>(61,771)</u>	<u>1,121,739</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,667,362	(2,662,709)	4,653
Restricted funds			
Capital	60,306	(126,730)	(66,424)
	<u>2,727,668</u>	<u>(2,789,439)</u>	<u>(61,771)</u>
TOTAL FUNDS	<u>2,727,668</u>	<u>(2,789,439)</u>	<u>(61,771)</u>

Restricted funds

The restricted funds relate to capital grants expended on fixed assets, these funds increase each year with the receipt of further capital grants and reduces by amounts each year equivalent to depreciation charges and/or by repair costs treated as revenue expenditure.

Unrestricted funds

The unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.