



**CAMDEN ALCOHOLICS SUPPORT
ASSOCIATION LIMITED**
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

31 MARCH 1997

Company Number: 1351584

Registered Charity Number: 275334

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE DETAILS

AS AT 31 MARCH 1997

Status: Company limited by guarantee without share capital incorporated on 6 February 1978. Registered as a charity on 1 January 1961.

Company Number: 1351584

Charity Number: 275334

**Registered Office and
Operational Address:** 55 Fortess Road
London NW5 1AD

Honorary Officers:

D Hayter	(Chair)
A Gyambibi	(Treasurer)
P Dowse	(Secretary)

Bankers: Midland Bank Plc
Camden Town Branch
176 Camden High Street
London NW1 8QL

Solicitors: Evans Butler Wade
165 Greenwich Road
London SE10 8JA

Auditors: Sayer Vincent
Chartered Accountants
23 Angel Gate
City Road
London EC1V 2PT

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

EXECUTIVE COMMITTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 1997

The Executive Committee presents its report and the audited financial statements for the year ended 31 March 1997.

Activities and Review

CASA's Aims

CASA helps people who have alcohol, drug and mental health problems. We are a non-statutory care agency, which is a charity and a limited company.

Our primary aim is to help people to make positive changes in their alcohol and drug use, and to maintain those changes in the future.

CASA's central strengths are that:

- **we work holistically;** we see each individual's difficulties within the context of their physical, mental and spiritual self, their living situation and their culture.
- **we work flexibly;** we directly address changes in behaviour, while also offering supportive aftercare and in-depth work on underlying issues.
- **we provide a high quality service;** we have a well-trained professional staff team, that works within high quality settings.

CASA's Services

The Day Centre and Counselling Satellites

CASA's Day Centre in Kentish Town offers people with alcohol problems a mixed programme of groups, complementary therapies and counselling. Alcohol advice and counselling are also offered at two satellite services, in North Islington and the West End. The work of the Day Centre and satellites is primarily funded by contracts with local councils and health authorities.

During 1996/97 CASA's Day Centre and satellites helped 595 individuals. The use of these services continued to increase significantly; compared to the average in 1995/96, the last quarter of 1996/97 saw increases of:

- 51% in the number of people who approached us for help
- 77% in the number of clients who used the service

Our plans for 1997/98 include the addition of a Structured Day Programme, which would allow us to meet the needs of a greater range of clients.

The Shared House

Our third-stage hostel helps men who have stopped drinking and are homeless. Most of our residents have completed residential treatment programmes elsewhere and are looking for support while they make the transition back into the community. The hostel is primarily funded through hostel charges, usually paid by Housing Benefit, and will allowances from the Housing Corporation.

During 1996/97 the occupancy rate in CASA's hostel was 98.6% our target was 90%.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

EXECUTIVE COMMITTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 1997

Activities and Review (continued)

The Multiple Needs Service

This is an innovative service which works in the community with people who have combined drug, alcohol and mental health problems. The service currently offers specialist interventions within eight varied day centres in Camden and Islington. The Multiple Needs Service has funding for the next two years from the Department of Health.

Many care agencies are working with an increasing number of clients described as having a dual diagnosis. Since its establishment in 1995, CASA's Multiple Needs Service has gained significant experience in helping this client group and the service now receives many requests for training. During 1997/98 we shall be exploring further ways to develop this service.

Other Community-based Work

CASA takes its expertise into the community in a variety of other innovative ways:

- Older people and alcohol - we have a specialist counsellor working with older people in their homes and in a local day centre (funded by charitable trusts).
- Domestic violence and alcohol - we offer a specialist service to women with alcohol problems who also experience domestic violence (originally funded by the Home Office, through Camden Safer Cities).
- Black communities and alcohol - we have conducted a needs assessment within Camden's black communities and are developing joint initiatives with local community groups (funded in part by Camden Council).

CASA's Financial Position

CASA's Statement of Financial Activities for the year ended 31 March 1997 shows that during that year our expenditure was £292,764. Our income in the same year was £295,828, leaving a surplus of £3,064. This overall surplus resulted from a surplus on our restricted funds of £5,472, but a deficit on our unrestricted funds of £2,408. In addition, we have transferred £2,881 from unrestricted to restricted funds to more accurately reflect the value of our Tangible Fixed Assets.

CASA's Balance Sheet shows that our net value as at 31 March 1997 was £346,129. Of this, £286,842 are Tangible Fixed Assets, representing the value of our freehold building, and the furniture and equipment in our hostel and day centre. A further £13,477 are restricted funds, which are to be spent on specific areas of our service delivery. The remaining £45,810 are unrestricted funds, which are held as designated reserves against major problems with our premises, or other exceptional expenditure or loss of income.

CASA's Trustees believe that it is responsible practice to hold unrestricted reserves to guarantee the meeting of our contractual and employment obligations. This is a practice which is recommended by the Charity Commissioners. CASA's Reserves Policy describes the annual risk assessment which sets the level of these reserves each year. CASA's current reserves are at a level which is equivalent to 12% of our expected expenditure in 1997/98.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

EXECUTIVE COMMITTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 1997

CASA has experienced steady growth over recent years, with the winnign of new contracts and grants, and a corresponding increase in staff numbers.

	1994/95	1995/96	1996/97	1997/98 projected
total costs	£187,268	£214,019	£292,764	£380,000
growth	6.3%	14.3%	36.8%	29.8%

CASA's Trustees believe that the agency is in a sound financial position and is able to meet its contractual obligations. The Trustees would like to thank the statutory bodies and charitable funders' support, we have helped a growing number of clients to discover their own strengths and capacity for growth, and to make lasting changes in their lives.

Since the Date of the Balance Sheet

In June 1997 CASA was awarded an Alcohol Specific Grant, by the Department of health, of up to £57,130 during 1997/98. This will be matched, during 1997/98, by further funding, of up to £47,500 in total, from the London Borough of Camden, the London Borough of Islington, the Camden and Islington Health Authoirty, and the Kensington & Chelsea and Westminster Health Authority.

This funding package will allow CASA to implement its plans to develop a Structured Day Programme in our Day Centre. This is an exciting development for CASA, allowing us to provide support to clients whose needs are greater than those we can currently help. Our intention is that this Programme will eventually be self-financing, through charges to the users' local authorities.

Executive Committee's Responsibilities

Company law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 assume that the company will continue on that basis.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable it to ensure that the financial statements comply with the Companies Act 1985. It is 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.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

EXECUTIVE COMMITTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 1997

Members of the Executive Committee

The following served as company directors and charity trustees during the year and up to the date of this report:

B Watts		A Gyambibi	(appointed 29 January 1997)
K Stone	(resigned 29 January 1997)		
D Hayter			
P Dowse			
J Dervan			
R Herring	(appointed 29 January 1997)		

All Executive Committee members are members of the company and guarantee to contribute to the assets of the company in the event of it being wound up such amounts as may be required not exceeding £1. The number of guarantees held at 31 March 1997 was 6 (1996 - 5). Executive Committee members have no beneficial interest in the company and are not remunerated.

Auditors

Sayer Vincent have expressed their willingness to continue as the company's auditors.

Approved by the Executive Committee
on 18 September 1997 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'P Dowse', written over a horizontal line.

P Dowse - Secretary

AUDITORS' REPORT

TO THE MEMBERS OF

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

We have audited the financial statements on pages 7 to 16 which have been prepared on the basis of the accounting policies set out on page 9.

Respective Responsibilities of Executive Committee and Auditors

As described on page 4, the charitable company's Executive Committee is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with 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 Executive Committee in the preparation of financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.


We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 1997 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.

30 January 1998

23 Angel Gate
City Road
London EC1V 2PT



SAYER VINCENT
Chartered Accountants
Registered Auditors

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 1997

		<u>Restricted</u>	<u>Unrestricted</u>	<u>1997</u>	<u>1996</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incoming Resources					
Grants	2	150,629	95,900	246,529	166,508
Hostel Charges Receivable		-	44,224	44,224	40,418
Investment Income		-	1,368	1,368	2,115
Donations and Other Income	3	-	3,707	3,707	9,465
Total Incoming Resources		<u>150,629</u>	<u>145,199</u>	<u>295,828</u>	<u>218,506</u>
Resources Expended					
<i>Direct Charitable Expenditure</i>					
Alcohol Counselling Service		67,577	101,825	169,402	119,811
Hostel Running Costs		28,224	39,293	67,517	68,626
Multiple Needs Service		<u>49,356</u>	-	<u>49,356</u>	<u>18,084</u>
		145,157	141,118	286,275	206,521
<i>Other Expenditure</i>					
Management and Administration		-	6,489	6,489	7,498
Total Resources Expended	4	<u>145,157</u>	<u>147,607</u>	<u>292,764</u>	<u>214,019</u>
Net Incoming/(Outgoing) Resources for the Year	5	5,472	(2,408)	3,064	4,487
Transfer between Funds		<u>2,881</u>	<u>(2,881)</u>	-	-
Net Movement in Funds		8,353	(5,289)	3,064	4,487
Funds at 1 April 1996		<u>291,966</u>	<u>51,099</u>	<u>343,065</u>	<u>338,578</u>
Funds at 31 March 1997		<u>300,319</u>	<u>45,810</u>	<u>346,129</u>	<u>343,065</u>

All of the above results are derived from continuing operations.

There are no other recognised gains and losses other than those stated above.

Movements on funds are shown above and in notes 13 and 14 to the financial statements.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED (By Guarantee)

BALANCE SHEET

AS AT 31 MARCH 1997

			<u>1997</u>	<u>1996</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	8		286,842	290,309
Current Assets				
Debtors	9	13,278		33,284
Cash at Bank and in Hand		<u>73,533</u>		<u>65,412</u>
		86,811		98,696
Creditors: Amounts Falling Due Within One Year	10	<u>19,383</u>		<u>33,377</u>
Net Current Assets			<u>67,428</u>	<u>65,319</u>
Total Assets Less Current Liabilities			354,270	355,628
Creditors: Amounts Falling Due After One Year	11	-		(5,000)
Provisions	12	(8,141)		(7,563)
Net Assets			<u>346,129</u>	<u>343,065</u>
Funds				
Restricted Funds	13	300,319		291,966
Unrestricted Funds:				
Designated Funds	14	47,483		46,100
General Funds	14	(1,673)		<u>4,999</u>
			<u>346,129</u>	<u>343,065</u>

These financial statements were approved by the Executive Committee on 18 September 1997 and signed on its behalf by

D Hayter *Shanne Hayter*

P Dowse *P Dowse*

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

1. Accounting Policies

- a) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in *Statement of Recommended Practice: Accounting by Charities* (SORP).
- b) Voluntary income received by way of donations is included in full in the Statement of Financial Activities when received.
- c) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received.
- d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of support costs.
- e) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.
- f) Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- g) Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.
- h) Management and administration costs of the charity relate to the costs of running the charity such as the costs of meetings, audit and statutory compliance.
- i) Depreciation is provided on all tangible assets excluding freehold land at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

Freehold Buildings	-	50 years
Hostel Furniture	-	3 years
Office Furniture and Equipment	-	5 years
- j) All leases of equipment are considered to be operating leases, and rental costs are recognised when incurred. No assets are held under hire purchase agreements.
- k) Provision has been made for the costs of hostel furniture replacement and the internal decoration of hostel rooms. In both cases the amounts provided for are the excess of allowances available over the actual expenditure in the year.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

	<u>Restricted</u>	<u>Unrestricted</u>	<u>1997</u> <u>Total</u>	<u>1996</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
2. Grants				
Kensington and Chelsea and Westminster Health Authority	-	29,850	29,850	33,475
London Borough of Camden	-	36,050	36,050	35,171
London Borough of Islington	22,908	-	22,908	31,258
Camden and Islington Health Authority	10,000	30,000	40,000	33,854
Camden and Islington Joint Consultative Committee	-	-	-	5,522
London Borough of Camden - Care Grant	7,500	-	7,500	-
Special Needs Management Allowances	28,224	-	28,224	27,228
Hampstead Wells and Camden	5,000	-	5,000	-
Bridge House Estates Trust Fund	19,000	-	19,000	-
Cripplegate Foundation	9,595	-	9,595	-
Camden Safer Cities	5,005	-	5,005	-
Islington Council	<u>43,397</u>	<u>-</u>	<u>43,397</u>	<u>-</u>
	<u>150,629</u>	<u>95,900</u>	<u>246,529</u>	<u>166,508</u>

All unrestricted grants were given as a subsidy towards the salaries and running costs of the charity and have been used for this purpose in the financial year.

3. Donations and Other Income	<u>£</u>	<u>£</u>
Other Donations	-	70
Placement Fees	-	510
Other Income	<u>3,707</u>	<u>8,885</u>
	<u>3,707</u>	<u>9,465</u>

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

4. Total Resources Expended	Alcohol Counselling Service						
	Older Persons Service	Needs Assessment for Black Communities	Core Service	Hostel Running Costs	Multiple Needs Service	Management and Administration	1996 Total
	£	£	£	£	£	£	£
Salaries (Note 6)	23,517	-	103,161	39,082	39,318	2,963	155,364
Other Staff Costs	3,060	2,877	18,345	1,850	5,200	-	31,332
Premises Costs	812	-	5,531	9,668	790	-	16,801
Communications Costs	1,234	172	2,899	2,693	1,279	-	8,277
Legal and Professional	-	-	-	-	-	3,144	3,144
Housing Association Charges	-	-	-	4,647	-	-	4,647
Furniture Replacement	27	-	136	2,450	27	-	2,640
Conferences and Networking	62	-	113	38	733	-	946
Internal Decorations	-	-	-	1,043	-	-	1,043
Other Supplies	53	-	495	1,667	53	-	2,268
Depreciation	768	-	3,844	2,624	769	-	8,005
Equipment	233	15	1,055	713	740	-	2,756
Other Costs	189	-	804	1,042	447	382	2,864
	<u>29,955</u>	<u>3,064</u>	<u>136,383</u>	<u>67,517</u>	<u>49,356</u>	<u>6,489</u>	<u>292,764</u>
							<u>214,019</u>

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

	<u>1997</u>	<u>1996</u>
5. Net Incoming/(Outgoing) Resources for the Year		
This is stated after charging:	<u>£</u>	<u>£</u>
Executive Committee Emoluments	-	-
Executive Committee Expenses	-	-
Auditor's Remuneration - Audit Services	1,763	1,676
- Other Services	1,469	1,293
Depreciation	8,005	7,578
Operating Lease Costs	<u>832</u>	<u>516</u>
6. Staff Costs and Numbers	<u>1997</u>	<u>1996</u>
The average number of employees during the year was 8 2/3 (1996 - 6 2/3)		
Staff were employed in the following activities		
Hostel	1 2/3	1 2/3
Alcohol Counselling	4 1/3	3 1/3
Multiple Needs	1 1/3	1/3
Support and Administration	<u>1 1/3</u>	<u>1 1/3</u>
	<u>8 2/3</u>	<u>6 2/3</u>
	<u>£</u>	<u>£</u>
Salaries	188,885	140,758
Social Security Costs	<u>19,156</u>	<u>14,606</u>
Total Staff Costs	<u>208,041</u>	<u>155,364</u>
Total Staff Emoluments	<u>188,885</u>	<u>140,758</u>
7. Taxation		

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

8. Tangible Fixed Assets

	<u>Freehold Property</u>	<u>Hostel Furniture</u>	<u>Office Furniture and Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
COST				
At 1 April 1996	303,429	5,334	12,967	321,730
Additions in Year	<u>-</u>	<u>-</u>	<u>4,538</u>	<u>4,538</u>
At 31 March 1997	<u>303,429</u>	<u>5,334</u>	<u>17,505</u>	<u>326,268</u>
DEPRECIATION				
At 1 April 1996	18,674	4,821	7,926	31,421
Charge for Year	<u>4,669</u>	<u>318</u>	<u>3,018</u>	<u>8,005</u>
At 31 March 1997	<u>23,343</u>	<u>5,139</u>	<u>10,944</u>	<u>39,426</u>
NET BOOK VALUE				
At 31 March 1997	<u>280,086</u>	<u>195</u>	<u>6,561</u>	<u>286,842</u>
At 31 March 1996	<u>284,755</u>	<u>513</u>	<u>5,041</u>	<u>290,309</u>

	<u>1997</u>	<u>1996</u>
	<u>£</u>	<u>£</u>
9. Debtors		
Grants Receivable	6,385	25,338
Residents' Arrears	3,268	2,816
Sundry Debtors	3,071	4,183
Prepaid Expenses	<u>554</u>	<u>947</u>
	<u>13,278</u>	<u>33,284</u>
10. Creditors: Amounts Falling Due Within One Year	<u>£</u>	<u>£</u>
Taxation and Social Security	877	10,065
Rents Received in Advance	1,339	-
Other Creditors	7,131	6,113
Accrued Expenses	4,036	5,199
Loan: Housing Associations Charitable Trust	<u>6,000</u>	<u>12,000</u>
	<u>19,383</u>	<u>33,377</u>
11. Creditors: Amounts Falling Due After One Year	<u>£</u>	<u>£</u>
Interest-free loan repayable to Circle 33	<u>-</u>	<u>5,000</u>

CAMDEN ALCOHOLICS SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

				<u>1997</u>	<u>1996</u>
12. Provisions				<u>£</u>	<u>£</u>
i) Furniture Replacement (Hostel)					
Balance 1 April 1996				4,717	2,914
Transfer from Statement of Financial Activities				(465)	<u>1,803</u>
Balance 31 March 1997				<u>4,252</u>	<u>4,717</u>
ii) Internal Decorations (Hostel)					
Balance 1 April 1996				2,846	1,824
Transfer from Statement of Financial Activities				<u>1,043</u>	<u>1,023</u>
Balance 31 March 1997				<u>3,889</u>	<u>2,846</u>
Total Provisions				<u><u>8,141</u></u>	<u><u>7,563</u></u>
13. Restricted Funds	At	Incoming	Resources	Transfer	At
	1 April	Resources	Expended	Between	31 March
	1996			Funds	1997
	£	£	£	£	£
(a) Day Centre Development and Furnishing	284,755	-	(4,669)	-	280,086
(b) Hostel Furniture	122	-	(318)	391	195
(c) Office Furniture and Equipment	4,705	-	(3,018)	4,874	6,561
(d) Appeal Fund	2,384	-	-	(2,384)	-
(e) Mental Health Service	-	53,397	(49,356)	-	4,041
(f) Senior Counselling Worker's Salary	-	22,908	(22,908)	-	-
(g) Needs Assessment for Alcohol Services	-	7,500	(3,064)	-	4,436
(h) Alcohol Counselling Project	-	33,595	(28,595)	-	5,000
(i) Community Safety and Crime	-	5,005	(5,005)	-	-
(j) Hostel Running Costs	-	28,224	(28,224)	-	-
	<u>291,966</u>	<u>150,629</u>	<u>(145,157)</u>	<u>2,881</u>	<u>300,319</u>

Purposes of Restricted Funds

- a-d) These funds represent the remaining balance on capital grants, to be expended by depreciation in future accounting periods.
- e) These are monies received for the mental health and substance misuse service including the pilot of this project.
- f) This represents a grant for the salary of the senior counselling worker and associated running costs.

CAMDEN ALCOHOLIC SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

13. Restricted Funds (Continued)

- g) This represents a grant received for the needs assessment for alcohol services within the African Caribbean communities in Camden.
- h) This fund represents grants received for the extension of services to provide a specialist Alcohol Counsellor for the elderly and to fund an innovative alcohol counselling project.
- i) This fund represents income received towards a scheme which helps to address community safety issues.
- j) This fund represents special needs management allowances, received for running the hostel.

14. Unrestricted Funds

	At 1 April 1996 £	Incoming Resources £	Resources Expended £	Transfer in Year £	At 31 March 1997 £
Designated Funds:					
Contractual Obligations	25,600	-	-	768	26,368
Building Maintenance	<u>20,500</u>	<u>-</u>	<u>-</u>	<u>615</u>	<u>21,115</u>
	<u>46,100</u>	<u>-</u>	<u>-</u>	<u>1,383</u>	<u>47,483</u>
General Funds	<u>4,999</u>	<u>145,199</u>	<u>(147,607)</u>	<u>(4,264)</u>	<u>(1,673)</u>
Total Unrestricted Funds	<u>51,099</u>	<u>145,199</u>	<u>(147,607)</u>	<u>(2,881)</u>	<u>45,810</u>

Purposes of Designated Funds

- a) These are monies set aside by the Executive Committee to enable the organisation to meet its contractual obligations in the event of a claim for maternity leave, extended sick leave or a redundancy.
- b) The Building Contingency Fund represents monies set aside by the Executive Committee for maintenance at 55 Fortress Road.

CAMDEN ALCOHOLIC SUPPORT ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1997

15. Analysis of Net Assets Between Funds

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	286,842	-	286,842
Current Assets	13,477	73,334	86,811
Creditors: Amounts Falling			
Due Within than One Year	-	(19,383)	(19,383)
Provisions	-	(8,141)	(8,141)
	<u>300,319</u>	<u>45,810</u>	<u>346,129</u>

16. Lease Commitments

As at 31 March 1996, the charity had annual commitments under operating leases for office equipment as follows:

	<u>1997</u>	<u>1996</u>
	<u>£</u>	<u>£</u>
Leases expiring		
Within Two to Five Years	<u>832</u>	<u>852</u>