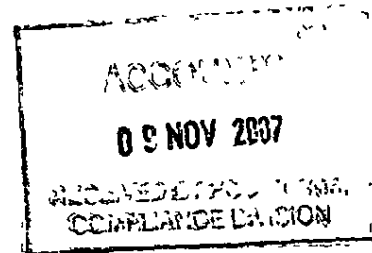


Charity number 1025357  
Company number 2843280



**The New Start Trust**  
(A company limited by guarantee)

**Trustees' report and financial statements**  
**for the year ended 31 March 2007**

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**The New Start Trust**  
**(A company limited by guarantee)**

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**The New Start Trust**  
**(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1025357
<b>Company registration number</b>	2843280
<b>Business address</b>	1st Floor Alderman Downward House The Birtles Civic Centre Wythenshawe M22 5RF
<b>Registered office</b>	The Birtles Civic Centre Wythenshawe M22 5RF
<b>Trustees</b>	J Keller Rev S Herbert M Guhathakurta P Andrews D Oldham J Hobson Resigned 11/12/06
<b>Secretary</b>	D Oldham
<b>Auditors</b>	Langer & Co 8-10 Gatley Road Cheadle Cheshire SK8 1PY
<b>Bankers</b>	Lloyds TSB The Haletop Civic Centre Wythenshawe M22 5TS

**The New Start Trust**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2007**

The trustees present their report and the financial statements for the year ended 31 March 2007. The trustees, who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

The Trust is a registered charity and a company limited by guarantee and is governed by its memorandum and articles of association dated 9 August 1993. As a registered charity the company is non-profit making and its directors and trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee to a maximum £1 by each of its members.

Trustees are proposed by current members and elected at a regular meeting of the trustees. Before election trustees are given a tour and explanation of the trust and free to view policies and financial statements. They are made aware of responsibilities through the trust's policies specifically relating to trustees.

Policy decisions are made by the trustees and as well as certain responsibilities outlined in our financial policy. Appointment of the Manager (CEO) is a decision of the Trustees. Other day-to-day operations including the hiring of staff within the limits of the budgeted posts are delegated to the Manager.

***Risk management***

The main financial risk is that the contracts are not renewed. This is mitigated by holding sufficient reserves to enable the winding up of the Trust.

**Objectives and activities**

The New Start Trust was the vision of June Farrel a local worker and resident of Wythenshawe. The charity was formed in September 1991 with the following charitable objective which remains our current objective:

The relief of poverty, sickness and distress for those people who are dependent or affected by addiction to drugs, the advancement of education of such people and the rehabilitation those relieved of dependency or addiction and to provide recreation and other leisure time occupation.

The Trust achieves its charitable objective through its principal activities of working with those presenting to the Trust with substance misuse and related problems.

**Achievements and performance**

During the year we have delivered the following services in line with our objectives:

***Needle Exchange***

Providing advice and information on harm reduction, free needles, syringes and condoms, a return service for used needles and syringes. At the year-end there were 282 male and 80 female registered clients. With 148 discharges and 365 new clients.

***Low Threshold Drop-In***

Providing advice and support, overdose risk assessment, harm reduction advice, lunchtime project, diversionary activities and a safe and warm environment. At the year-end there were 30 active clients with 33 new referrals, and 81 discharges.

***Structured Day Care***

Providing shared care, care plans, group work. At the year-end there were 30 registered clients.

**The New Start Trust**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2007**

*Parents and partners*

We offer telephone or one to one support.

*Performance review*

Quarterly monitoring reports are prepared to assess our progress as well as regular quarterly meetings with funders (DAST) to see that objectives are continually met.

**Financial review**

*Annual results*

The Trust budgets its expenditure based on the contracts it receives on a break even basis. The Trust achieved a surplus of £27,845 in the year. The main reason for the surplus was that the Trust did not replace the dismissed manager, and were therefore one employee light for nine months of the year. The recruitment process for an additional employee commenced in September 2007.

*Reserves policy*

The Trust does not commit expenditure until contracts are granted. Each contract is budgeted to break even. The Trustees consider that the historic reserves built up are sufficient to cover any change in circumstances, exceptional items and the winding up of Trust, should that be necessary.

*Investment policy*

The Trustees are currently reviewing the short term investment strategy.

**Plans for future periods**

It is envisaged that in the coming year the trust will develop an Outreach Acupuncture service that will deliver satellite clinics at various locations in and around Wythenshawe.

**Statement as to disclosure of information to auditors**

In so far as the trustees are aware

- there is no relevant audit information of which the charity'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.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and 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 charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**The New Start Trust**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2007**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

Langer & Co were appointed auditors to the charity and a resolution proposing their reappointment will be put to the Annual General Meeting.

**Small company provisions**

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

On behalf of the board

D Oldham  
Secretary



**The New Start Trust**  
**(A company limited by guarantee)**

**Independent auditor's report to the members of The New Start Trust**

We have audited the financial statements of The New Start Trust for the year ended 31 March 2007 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the trustees and auditors**

The trustees' (who are also directors for the purposes of company law) responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of trustees' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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, and whether the information given in the trustees' report is consistent with the financial statements. We also report to you if, in our opinion, the charitable 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 trustees' remuneration and other transactions is not disclosed.

We read other information contained in the annual report, and consider whether it is consistent with the audited financial statements. This other information comprises only the trustees' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees 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 that 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.

**The New Start Trust**  
**(A company limited by guarantee)**

**Opinion**

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2007 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, and
- the information given in the trustees' report is consistent with the financial statements

**Langer & Co**  
**Chartered Accountants and**  
**Registered Auditors**

**8-10 Gatley Road**  
**Cheadle**  
**Cheshire**

**SK8 1PY**

*Langer & Co*  
*14<sup>th</sup> November 2007*



**The New Start Trust**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2007**

	Notes	Unrestricted funds £	2007 Total £	2006 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds				
Investment income	2	1,276	1,276	855
Incoming resources from charitable activities	3	182,614	182,614	208,643
Other incoming resources	4	3,232	3,232	2,996
<b>Total incoming resources</b>		<u>187,122</u>	<u>187,122</u>	<u>212,494</u>
<b>Resources expended</b>				
Charitable activities	6	149,893	149,893	203,708
Exceptional costs of charitable activities	6	5,388	5,388	12,852
Governance costs	7	3,996	3,996	4,148
<b>Total resources expended</b>		<u>159,277</u>	<u>159,277</u>	<u>220,708</u>
<b>Net incoming/(outgoing) resources for the year /</b> <b>Net income/(expenditure) for the year</b>		27,845	27,845	(8,214)
Total funds brought forward		26,120	26,120	33,861
Prior year adjustment		-	-	473
Restated total funds brought forward		26,120	26,120	34,334
<b>Total funds carried forward</b>		<u>53,965</u>	<u>53,965</u>	<u>26,120</u>

The notes on pages 9 to 16 form an integral part of these financial statements.


**The New Start Trust**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2007**

		2007		2006	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,413		2,468
<b>Current assets</b>					
Debtors	14	9,381		8,874	
Cash at bank and in hand		50,690		82,271	
		<u>60,071</u>		<u>91,145</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,518)</u>		<u>(67,493)</u>	
<b>Net current assets</b>			52,553		23,652
<b>Net assets</b>			<u>53,966</u>		<u>26,120</u>
<b>Funds</b>	16				
Unrestricted income funds			53,966		26,120
<b>Total funds</b>			<u>53,966</u>		<u>26,120</u>

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements were approved by the Board on 15-10-2007 and signed on its behalf by



**D Oldham**  
**Secretary**

  
**Rev S Herbert**  
**Treasurer**

The notes on pages 9 to 16 form an integral part of these financial statements.

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 1985.

**1.2. 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:

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 receivable.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those incurred in the governance of the Trust.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 4 year reducing scale (40%, 30%, 20%, 10%)

**1.5. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**2. Investment income**

	Unrestricted funds £	2007 Total £	2006 Total £
Bank interest receivable	1,276	1,276	855
	<u>1,276</u>	<u>1,276</u>	<u>855</u>

**3. Incoming resources from charitable activities**

	Unrestricted funds £	2007 Total £	2006 Total £
Manchester City Council	182,614	182,614	177,295
CARAT contract/Styal prison	-	-	18,348
Women First Manchester City Council	-	-	13,000
	<u>182,614</u>	<u>182,614</u>	<u>208,643</u>

**4. Other incoming resources**

	Unrestricted funds £	2007 Total £	2006 Total £
Other income	3,232	3,232	2,996
	<u>3,232</u>	<u>3,232</u>	<u>2,996</u>

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**5. Costs of charitable activities - by fund type**

	Unrestricted funds £	2007 Total £	2006 Total £
Staff - Wages & Salaries	81,061	81,061	117,450
Staff - Employer's NIC	8,221	8,221	11,796
Op lease - Plant & machinery	1,174	1,174	2,250
Establishment - Rent	25,881	25,881	27,721
Establishment - Rates & water	1,902	1,902	3,205
Establishment - Light & heat	3,297	3,297	3,037
Establishment - Security	501	501	-
Establishment - Insurance	3,509	3,509	3,287
Establishment - Cleaning	2,158	2,158	2,719
Other motor & travel expenses	1,048	1,048	1,881
Office expenses - Telephone	2,503	2,503	2,648
Office expenses - Other	1,541	1,540	2,985
Depreciation & impairment	1,354	1,354	2,713
Project costs	5,241	5,241	8,902
Staff training	1,657	1,657	2,528
Publications and subscriptions	140	140	322
Entertaining	17	17	211
Professional - Accountancy	5,444	5,444	8,801
Professional - Legal fees	3,244	3,244	-
Recruitment	-	-	1,252
Unauthorised expenditure by employee	5,388	5,388	5,113
Employment tribunal and legal fees	-	-	7,739
	<u>155,281</u>	<u>155,280</u>	<u>216,560</u>

**6. Costs of charitable activities - by activity**

	Activities undertaken directly £	Support costs £	2007 Total £	2006 Total £
Day Support & Needle Exchange	141,204	8,688	149,892	203,708
Exceptional costs of charitable activities	5,388	-	5,388	12,852
	<u>146,592</u>	<u>8,688</u>	<u>155,280</u>	<u>216,560</u>

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**7. Governance costs**

	Unrestricted funds £	2007 Total £	2006 Total £
Professional - Auditor - Other remuneration	764	764	-
Professional - Auditor remuneration	3,173	3,173	4,113
Bank charges	59	59	35
	<u>3,996</u>	<u>3,996</u>	<u>4,148</u>

**8. Analysis of support costs**

	Day Support & Needle Exchange £	2007 Total £	2006 Total £
Accountancy charges	5,444	5,444	8,801
Legal and professional fees	3,244	3,244	-
Other	-	-	1,252
	<u>8,688</u>	<u>8,688</u>	<u>10,053</u>

**9. Net incoming/(outgoing) resources for the year**

	2007 £	2006 £
Net incoming/(outgoing) resources is stated after charging		
Depreciation and other amounts written off tangible fixed assets	1,354	2,713
Auditors' remuneration	3,173	4,113
Exceptional items	<u>5,388</u>	<u>12,852</u>

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**10. Employees**

<b>Employment costs</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Wages and salaries	81,061	117,450
Social security costs	8,221	11,796
	<u>89,282</u>	<u>129,246</u>

No employee received emoluments of more than £60,000 (2006 None)

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows

	<b>2007</b>	<b>2006</b>
	<b>Number</b>	<b>Number</b>
Management/Direct Charitable/Administration	<u>4</u>	<u>5</u>

**11. Trustees' emoluments**

Trustees received no emoluments or expenses (2006 £nil)

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

13. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 April 2006	71,423	71,423
Additions	300	300
At 31 March 2007	<u>71,723</u>	<u>71,723</u>
<b>Depreciation</b>		
At 1 April 2006	68,956	68,956
Charge for the year	1,354	1,354
At 31 March 2007	<u>70,310</u>	<u>70,310</u>
<b>Net book values</b>		
At 31 March 2007	<u>1,413</u>	<u>1,413</u>
At 31 March 2006	<u>2,467</u>	<u>2,467</u>

14. Debtors	2007 £	2006 £
Prepayments and accrued income	<u>9,381</u>	<u>8,874</u>
	<u>9,381</u>	<u>8,874</u>

15. Creditors: amounts falling due within one year	2007 £	2006 £
Trade creditors	-	10,813
Other taxes and social security	277	3,774
Other creditors	276	-
Accruals and deferred income	6,965	52,906
	<u>7,518</u>	<u>67,493</u>



**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**16. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2007 as represented by:		
Tangible fixed assets	1,413	1,413
Current assets	60,071	60,071
Current liabilities	(7,518)	(7,518)
	<u>53,966</u>	<u>53,966</u>

**17. Unrestricted funds**

	At 1 April 2006 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2007 £
General Fund	23,652	187,122	(159,276)	1,234	52,732
Designated Fund	2,468	-	-	(1,234)	1,234
	<u>26,120</u>	<u>187,122</u>	<u>(159,276)</u>	<u>-</u>	<u>53,966</u>

**Purposes of unrestricted funds**

This general fund is used in furtherance of the charitable objectives of the Trust.

The designated fund represents capital grants received from Manchester City Council which are being released into the general fund at the depreciation rate on the assets bought with the grants.

**18. Financial commitments**

At 31 March 2007 the company had annual commitments under non-cancellable operating leases as follows

	2007 £	2006 £
<b>Expiry date:</b>		
Between one and five years	<u>28,852</u>	<u>25,802</u>

**The New Start Trust**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2007**

**19. Capital commitments**

	2007	2006
	£	£
Details of capital commitments at the accounting date are as follows		
Contracted for but not provided in the financial statements	<u>4,500</u>	<u>-</u>

The Trustees decided in February 2007 to upgrade the computer system. The cost of the upgrade was fully supported by a grant from DAST.

**20. Company limited by guarantee**

The New Start Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**The New Start Trust**  
**(A company limited by guarantee)**

**The following pages do not form part of the statutory accounts.**

**The New Start Trust**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2007**

	<b>2007</b>		<b>2006</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Investment income</i>				
Bank interest receivable		1,276		855
		<u>1,276</u>		<u>855</u>
<b>Total incoming resources from generating funds</b>		<u>1,276</u>		<u>855</u>
 <b>Incoming resources from charitable activities</b>				
Manchester City Council		182,614		177,295
CARAT contract/Styal prison		-		18,348
Women First Manchester City Council		-		13,000
		<u>182,614</u>		<u>208,643</u>
 <b>Other incoming resources</b>				
Other income		3,232		2,996
		<u>3,232</u>		<u>2,996</u>
<b>Total incoming resources</b>		<u><u>187,122</u></u>		<u><u>212,494</u></u>
 <b>Resources expended</b>				
<b>Costs of generating funds:</b>				
Fundraising trading:				
cost of goods sold and other costs				

**The New Start Trust**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2007**

	2007 £	2006 £
<b>Charitable activities</b>		
<b>Day Support &amp; Needle Exchange</b>		
<i>Activities undertaken directly</i>		
Staff - Wages & Salaries	81,061	117,450
Staff - Employer's NIC	8,221	11,796
Op lease - Plant & machinery	1,174	2,250
Establishment - Rent	25,881	27,721
Establishment - Rates & water	1,902	3,205
Establishment - Light & heat	3,297	3,037
Establishment - Security	501	-
Establishment - Insurance	3,509	3,287
Establishment - Cleaning	2,158	2,719
Other motor & travel expenses	1,048	1,881
Office expenses - Telephone	2,503	2,648
Office expenses - Other	1,540	2,985
Depreciation & impairment	1,354	2,713
Project costs	5,241	8,902
Staff training	1,657	2,528
Publications and subscriptions	140	322
Entertaining	17	211
	<hr/> 141,204	<hr/> 193,655
<i>Support costs</i>		
Professional - Accountancy	5,444	8,801
Professional - Legal fees	3,244	-
Recruitment	-	1,252
	<hr/> 8,688	<hr/> 10,053
<b>Day Support &amp; Needle Exchange total expenditure</b>	<hr/> 149,892	<hr/> 203,708
<i>Exceptional costs of charitable activities</i>		
Unauthorised expenditure by employee	5,388	5,113
Employment tribunal and legal fees	-	7,739
<b>Total charitable activity expenditure</b>	<hr/> <hr/> 155,280	<hr/> <hr/> 216,560
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Professional - Auditor - Other remuneration	764	-
Professional - Auditor remuneration	3,173	4,113
Bank charges	59	35
	<hr/> 3,996	<hr/> 4,148
<b>Total governance costs</b>	<hr/> <hr/> 3,996	<hr/> <hr/> 4,148
<b>Net incoming/(outgoing) resources for the year</b>	<hr/> <hr/> 27,846	<hr/> <hr/> (8,214)