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REGISTERED COMPANY NUMBER: 03063825 (England and Wales)
REGISTERED CHARITY NUMBER: 1051418

**REPORT OF THE TRUSTEES AND CONSOLIDATED
AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1ST APRIL 2009 to 31ST AUGUST 2010
FOR
DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

WEDNESDAY



A40 *A7S5ARP4* 344
16/02/2011
COMPANIES HOUSE

Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

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for the period 1st April 2009 to 31st August 2010**

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**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

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 period 1st April 2009 to 31st August 2010. 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

03063825 (England and Wales)

Registered Charity number

1051418

Registered office

The Beeches
Portland College
Nottingham Road
Mansfield
Nottinghamshire
NG18 4TJ

Trustees

Mrs S Street	Retired Head Teacher	- appointed 6 1 11
A P Camilleri		
Cllr K R Allsop		
P Edwards		- resigned 29 3 10
Dr R Chandran		
R Goad		- resigned 30 7 10
Ms S R Pella		
R Fewitt		- resigned 22 3 10

Interim Charity Director

R Goad	- Self employed - engaged 1st August 2010
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Company Secretary

S Longcroft

Senior Statutory Auditor

Mr J T Card ACCA

Auditors

Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

Bankers

National Westminster Bank
9 Church Street
Mansfield
Nottinghamshire
NG18 1AF

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Freeth Cartwright LLP
80 Mount Street
Nottingham
NG1 6HH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Drug Abuse Resistance Education (UK) Limited is a company limited by guarantee and is registered as a charity with the Charity Commission, registration number 1051418. Its affairs are governed by its Memorandum and Articles of Association. The Company has to comply with both the Companies Act 1985 and the Statement of Recognised Practice.

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10 each.

The Memorandum of Association restricts the use of the charity's income and property, such that they must be applied solely toward the objects of the charity and specifically disallows the payment of dividends, bonuses or profits to the members.

Recruitment and appointment of new trustees

As set out in the Article of Association, the Chair of the trustees is appointed by the trustees. Any appointment of a trustee to an executive office shall terminate if he ceases to be a trustee. A trustee holding an executive office shall not be subject to retirement by rotation.

One third of the trustees shall retire by rotation at every Annual General Meeting, and subject to the provisions of the Act, the trustees to retire by rotation shall be those who have been longest in office since their last appointment.

If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy, the retiring trustee shall, if willing to act, be deemed to have been re-appointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the appointment of the trustee is put to the meeting and lost.

No person other than a trustee retiring by rotation shall be appointed or re-appointed a trustee at any general meeting unless, he is recommended by the trustees and he has attained the age of 18 years. The number of trustees shall not be less than three.

Induction and training of new trustees

Potential trustees are identified according to criteria set by the board, so that there is a varied range of abilities, skills and experience.

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Committee and decision making processes, the business plan and recent financial performances of the charity.

There is an ongoing programme of information and training offered and given to the trustees.

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees meet on a regular basis throughout the year. This meeting is attended by relevant staff to ensure clarity of operation and joint understanding of the issues involved. A full time Operations Manager is in place and his role is combined with that of Company Secretary. A Training and Development Officer works three days per week and ensures that the DARE programmes are revised and updated as necessary and that all personnel tasked with delivery are properly trained. A post of Chief Executive Officer was deleted at the end of this period and replaced by an Interim Charity Manager working on a consultancy basis whilst the management structure is being reviewed. DARE Officers working on delivery of the DARE Primary programme are employed on a sessional basis and these are supervised and their work programmed by a Senior DARE Officer employed on three days per week for term time only.

Related parties

The company has a wholly owned subsidiary undertaking, Drug Abuse Resistance Education (Merchandise) Limited.

The principal activity of this company is the receipt of commissions relating to the sale of products associated with DARE (UK) Limited.

The subsidiary also trades with Pellacraft Limited a company in which the trustee Miss S R Pella, holds an interest, and New Edge productions Limited a company in which the ex-trustee Mr R Flewitt holds an interest.

Risk management

The trustees have a risk management strategy to identify and review the risks to which the charity is exposed and to ensure appropriate systems and controls are in place mitigate those risks and to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Charitable Objectives

To preserve and protect the good health of persons in the UK who are in danger of becoming addicted to or have already become addicted to drugs and to benefit the public by educating them in the dangers of drug, solvent, and alcohol abuse.

This is achieved by educating children about the consequences of drug misuse, providing them with the means to resist the temptation to experiment, within a health promotion framework, and by mobilising the support of the whole community in this endeavour.

Aims and Intended Impacts

- * To prevent drug misuse by young people
- * To provide young people with the skills and knowledge to make their own informed choices about drugs, alcohol and tobacco instead of succumbing to peer pressure
- * To teach children how to lead healthy lives and give them coping skills to avoid violent behaviour

Objectives for the year

The coming 12 months offers an unprecedented opportunity to expand delivery of the DARE Primary Programme throughout the Country, providing a facility that would not otherwise be available in school as a result of financial restraint by County Councils.

The problems of a potential deficit in the next 12 months have been addressed with the addition of a new sponsor which, added to economies introduced in the Charity's overheads and the programme expansion, will enable financial security to be achieved thereafter.

Development of a Secondary Schools programme remains a priority during the next 12 months based on a secondary schools programme trialled during this period.

Training of DARE Champions to deliver the DARE community programme linked to a distraction activity, called DARE Active, will continue throughout the coming year.

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The last 18 months have been a period during which the charity has been placed under considerable strain as a result of the recession. This has affected the charity in two ways - the loss of sponsors who have seriously curtailed their charitable giving and the loss of schools where DARE has previously been delivered as a result of the need for them to restrict their expenditure on external resources.

As a result, a number of aspects of the Charity's strategy have had to be reassessed and the central overheads trimmed accordingly. Reductions in central costs have been achieved by a variety of means, including a revision of the management structure, still ongoing, which resulted in the loss of the Chief Executive, together with a reduction in the rented office space. The impact of these measures has been mitigated by the use of an interim Charity Manager from August, 2010.

At the same time, work has continued to expand delivery of the Primary Programme and this has started to pay dividends towards the end of the period, with expected national expansion during the next 12 months.

Development of the DARE Active programme to work in the community in conjunction with training in other skills, such as basketball or soccer, has been finalised during this period and the training of DARE Champions to deliver the programme using the unique workbook produced by DARE has commenced in earnest.

The continued support of Oliver Wilson and his annual Golf Day has helped to keep the charity in funds and the most recent advent of a new sponsor will enable much needed breathing space to ensure that the Charity continues to expand and become financially secure in the next twelve months.

FINANCIAL REVIEW

Reserves policy

During the last 18 months the financial position has continued to decline to the extent that the existence of the Charity was in danger. In particular, unrequited commitments would have caused a deficit exceeding £40,000 in the next twelve months. This situation has now been addressed with a new sponsor providing £43,200 in financial support over the next nine months, together with support in kind through printing and specialist support. This matched by the reduction in central overheads has assured financial security for the charity for the next twelve months, following which projections show that a working surplus in excess of £30,000 per annum should be achieved with only a modest expansion of delivery.

The reduction in local and national support for schools to deliver their social agenda is expected to work to DARE's benefit as the Charity will be able to provide facilities that would otherwise be absent.

It is the objective during and beyond the next twelve months to establish an unrestricted reserve sufficient to cushion the Charity from future short term downturns in income.

Results for the year

Incoming resources have increased by 31% from £346,000 to £453,000 in 2010.

This is mainly in relation to an increase in the DARE programme being delivered to schools, together with an increase in income received from the Golf day & dinner dance event of £47,000.

This increase has covered the loss of sponsors from Wilkinsons & K McDonald. There has also been the inclusion of a new donation received this year from Wilmot Dixon for £24,000.

Despite these increases in income, the charity has generated a loss for the period, with a decrease of funds of £(93,000) (2009 decrease of £42,000) as set out in the Statement of Financial Activities on page 10.

The main increase in expenses relates to the salary costs, following the necessity to employ all police officers during the period, with the average monthly costs rising from £8,000 at the start of the period to £11,000 for 9 months of the period. This has already been addressed and the costs have now been reduced to £8,000 per month at the end of the period for DARE officers. Further savings are also expected as all officers are now only paid on a session basis.

The results for the four month period to 31 December 2010 have been encouraging as they show a surplus of £13,000 for that period.

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

FINANCIAL REVIEW

Investment policy and objectives

Most of the charity's funds are to be spent in the short term so there are few funds for long term investments
This will be reviewed throughout the following year and any excess of funds generated will be invested wisely

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

FUTURE DEVELOPMENTS

The charity plans to continue the development of the activities outlined in previous reports and above, subject to a continued improvement of our financial arrangements. The objectives previously reported are repeated below and remain current -

1. Resources-

- Ensure our core primary resource remains up to date and refreshed
- Promote the DARE Active resource
- Develop new resources that complement the current DARE resources
- Ensure our resources remain inclusive; meet the needs of young people and families, developed in line with user involvement
- Ensure our resources are lined up with the Every Child Matters agenda
- Ensure our resources involve active learning
- Make available resources that are present throughout school life, year on year
- Increase the use of our product range across the UK

2. Professional Development -

Develop and deliver training to our own staff and those from partners agencies in a way that includes

- Active learning,
- A range of learning styles
- Appropriate safeguarding

3. Effective Communication -

Improve our methods and the effectiveness of our communication by focusing on parents, schools, partners and young people

Develop a marketing plan to improve the knowledge, understanding and availability of our products

4. Quality Assurance-

Monitor and improve arrangements in respect of quality assurance to ensure

- we improve our business at strategic and operational levels
- we consider emerging policy and research
- they allow us to review and refresh training and resources more effectively
- the integrity of our resources are maintained and not compromised

5. Evaluation of products-

When financial resources permit, make the necessary arrangements for independent research to be carried out on

- the effectiveness of our product range
- our organisation through an appropriate stakeholder feedback strategy

6. Funding-

- Develop short, medium and long term financial plans
- Become sustainable through revenue dependence
- Develop our fund raising capability

7. Partnerships-

Maintain and develop existing partnerships with

- parents,
- schools,
- other organisations

Identify, develop and maintain new partners key to the work of DARE

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**REPORT OF THE TRUSTEES
for the period 1st April 2009 to 31st August 2010**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Drug Abuse Resistance Education (U K) 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 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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information

AUDITORS

The auditors, Hewitt Card Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting

ON BEHALF OF THE BOARD


Trustee KATE ALLSOP

Date 9/2/11

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

We have audited the financial statements of Drug Abuse Resistance Education (U K) Limited for the period ended 31st August 2010 on pages ten to twenty one. The financial statements have been prepared under the accounting policies set out therein.

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 trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities 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) and for being satisfied that the financial statements give a true and fair view are set out on page seven.

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, are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Report of the Trustees is consistent with those financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

Opinion

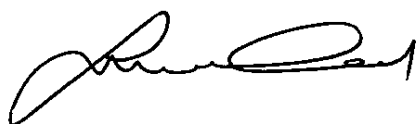
In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31st August 2010 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Report of the Trustees is consistent with the financial statements

Emphasis of Matter

In forming our opinion, we have considered the adequacy of the disclosures made in the financial statements concerning the continued financial support to the charity. The financial statements have been prepared on a going concern basis, the validity of which is dependent upon future funding being available. The financial statements do not include any adjustments that would result from future funding being unavailable.

Our audit opinion is not qualified in this respect.



Mr J T Card ACCA (Senior Statutory Auditor)
for and on behalf of Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

Date

14/2/11

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the period 1st April 2009 to 31st August 2010**

				Period 1.4.09 to 31.8.10	Year Ended 31 3 09
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	65,651	-	65,651	109,211
Activities for generating funds	3	340,936	46,000	386,936	235,813
Investment income	4	14	-	14	1,427
Total incoming resources		406,601	46,000	452,601	346,451
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	39,341	-	39,341	2,275
Charitable activities					
Educational & publication expenses	6	11,019	26,247	37,266	86,343
Support costs		6,233	-	6,233	9,339
Management & administration		458,142	-	458,142	286,672
Governance costs	7	5,000	-	5,000	4,500
Total resources expended		519,735	26,247	545,982	389,129
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		(113,134)	19,753	(93,381)	(42,678)
Gross transfers between funds	18	(1,445)	1,445	-	-
Net incoming/(outgoing) resources		(114,579)	21,198	(93,381)	(42,678)
RECONCILIATION OF FUNDS					
Total funds brought forward		17,532	29,415	46,947	89,625
TOTAL FUNDS CARRIED FORWARD		(97,047)	50,613	(46,434)	46,947

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**CONSOLIDATED BALANCE SHEET
At 31st August 2010**

		Group		Company	
	Notes	2010 £	2009 £	2010 £	2009 £
FIXED ASSETS					
Tangible assets	11	3,203	4,919	2,719	4,194
Investments	12	-	-	1	1
		<u>3,203</u>	<u>4,919</u>	<u>2,720</u>	<u>4,195</u>
CURRENT ASSETS					
Debtors amounts falling due within one year	13	14,748	83,539	12,297	83,339
Cash at bank and in hand	14	33,963	38,637	29,895	22,869
		<u>48,711</u>	<u>122,176</u>	<u>42,192</u>	<u>106,208</u>
CREDITORS					
Amounts falling due within one year	15	(26,588)	(80,148)	(34,496)	(78,410)
NET CURRENT ASSETS		<u>22,123</u>	<u>42,028</u>	<u>7,696</u>	<u>27,798</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,326</u>	<u>46,947</u>	<u>10,416</u>	<u>31,993</u>
CREDITORS					
Amounts falling due after more one year	16	(71,760)		(71,760)	
NET ASSETS/(LIABILITIES)		<u>(46,434)</u>	<u>46,947</u>	<u>(61,344)</u>	<u>31,993</u>
FUNDS	18				
Unrestricted funds		(97,047)	17,532	(111,958)	2,577
Restricted funds		<u>50,613</u>	<u>29,415</u>	<u>50,614</u>	<u>29,416</u>
TOTAL FUNDS		<u>(46,434)</u>	<u>46,947</u>	<u>(61,344)</u>	<u>31,993</u>

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

9/2/11


Trustee KATE ALLSOP

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the period 1st April 2009 to 31st August 2010**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company

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

All income is accounted for when received with the exception of income from income tax refunds from covenants and gift aid, which is accounted for on an accruals basis.

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 the cost less estimated residual value of each asset over its estimated useful life

Fixtures and fittings	-33 33% on reducing balance, -Straight line over 3 years and -Straight line over 4 years
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The cost of tangible fixed assets is the purchase price together with any incidental costs of acquisition

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

Investments

Investments are stated at the lower of cost less any provision for impairment

Branches

Branches and groups, which are non-autonomous, that is those which operate under the Registered Charity number 1051418 of DARE (UK) Limited, are included in full in these accounts

Voluntary help and gifts in kind

The charity benefits from the many voluntary hours contributed by its supporters. In addition, companies and organisations have provided the use of facilities and equipment without charge. It would be impossible to place a value on all these gifts in kind for which the charity is extremely grateful, and without which, much of the work undertaken could not be achieved.

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
for the period 1st April 2009 to 31st August 2010**

2. VOLUNTARY INCOME

	31.8.10	31.3.09
	£	£
Donations - Wilkinsons	7,500	20,000
- K McDonald	10,000	50,000
- Wilmot Dixon	24,233	-
- Carlton Male Voice Choir	-	11,324
Other donations	23,918	13,619
Income tax recoverable	-	14,268
	<u>65,651</u>	<u>109,211</u>

3. ACTIVITIES FOR GENERATING FUNDS

	31.8.10	31.3.09
	£	£
D A R E programme - school charging	255,743	163,852
Golf day/Dinner dance income	71,596	24,171
Officer training income	-	-
Commissions received	4,461	3,195
Other	9,136	3,872
	<u>340,936</u>	<u>195,090</u>
Restricted income	<u>46,000</u>	<u>40,723</u>
	<u>386,936</u>	<u>235,813</u>

4. INVESTMENT INCOME

	31.8.10	31.3.09
	£	£
Interest received	<u>14</u>	<u>1,427</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	31.8.10	31.3.09
	£	£
Marketing and advertising	29,281	1,414
Consultancy fees	2,000	-
Other costs	8,060	861
	<u>39,341</u>	<u>2,275</u>

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
for the period 1st April 2009 to 31st August 2010

6. CHARITABLE ACTIVITIES COSTS

	31.8.10	31 3 09
	£	£
Educational and publication expenses		
Workbook purchases	17,368	40,910
Other costs	<u>19,898</u>	<u>45,433</u>
	<u>37,266</u>	<u>86,343</u>
 Support costs		
Officer training	1,007	1,001
Website maintenance	5,226	-
Restricted funds costs	<u>-</u>	<u>8,338</u>
	<u>6,233</u>	<u>9,339</u>
 Management and administration		
Salaries	315,112	205,318
Postage and stationery	8,956	7,846
Telephone	2,592	2,285
Travel and meeting expenses	31,009	23,369
Accountancy	745	1,493
Depreciation	2,423	2,114
Rent and rates	10,891	7,200
Professional fees	9,076	6,729
Dinner dance/golf day expenses	50,049	3,289
Other costs	<u>27,289</u>	<u>27,029</u>
	<u>458,142</u>	<u>286,672</u>

7. GOVERNANCE COSTS

	31.8.10	31 3 09
	£	£
Auditors' remuneration	<u>5,000</u>	<u>4,500</u>

**DRUG ABUSE RESISTANCE EDUCATION (U.K.)
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
for the period 1st April 2009 to 31st August 2010**

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31.8.10	31 3 09
	£	£
Auditors' remuneration	5,000	4,500
Depreciation - owned assets	2,423	2,114
Deficit on disposal of fixed asset	<u>-</u>	<u>76</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

2010 & 2009

£

S Pella	see note 20
R Flewitt	see note 20

Trustees' Expenses

During the year trustees' expenses were paid to cover hotel and mileage costs incurred during the course of their work for the charity

	2010	2009
	£	£
P Edwards	1,113	1,656
Cllr K R Allsop	59	314

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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
for the period 1st April 2009 to 31st August 2010**

10. STAFF COSTS

	31.8.10	31 3 09
	£	£
Wages and salaries	289,826	185,677
Social security costs	<u>25,286</u>	<u>19,641</u>
	<u>315,112</u>	<u>205,318</u>

The average monthly number of employees during the period was as follows.

31.8.10	31 3 09
<u>12</u>	<u>11</u>

The charity had no staff who were paid in excess of £60,000 in the current or previous year

11. TANGIBLE FIXED ASSETS

	Group Fixtures & Fittings £	Company Fixtures & Fittings £
COST		
At 1 st April 2009	23,917	15,837
Additions	<u>707</u>	<u>707</u>
At 31 st August 2010	<u>24,624</u>	<u>16,544</u>
DEPRECIATION		
At 1 st April 2009	18,997	11,642
Charge for year	<u>2,424</u>	<u>2,183</u>
At 31 st August 2010	<u>21,421</u>	<u>13,825</u>
NET BOOK VALUE		
At 31 st August 2010	<u>3,203</u>	<u>2,719</u>
At 31 st March 2009	<u>4,920</u>	<u>4,195</u>

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12. FIXED ASSET INVESTMENTS

	Company	
	2010	2009
	£	£
1 £1 ordinary share of Drug Abuse Resistance Education (Merchandise) Limited	<u>1</u>	<u>1</u>

DARE (Merchandise) Limited is a 100% subsidiary. Its results have been included within the consolidated financial statements. The company is incorporated in England & Wales, and its principal activity is the merchandising of products related to its parent company. Full audited accounts have been filed with the Registrar of Companies under reference 03096336.

During the period ended 31 August 2010 DARE (Merchandise) Limited reported turnover of £4,461 (2009: £3,195) and a (loss) before and after taxation of (£44) (2009: £217). At that date the shareholders' funds were £14,911 (2009: £14,955).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Trade debtors	12,237	52,556	9,877	50,926
Amounts due from group companies	-	-	-	1,691
Prepayments	<u>2,511</u>	<u>30,983</u>	<u>2,420</u>	<u>30,722</u>
	<u>14,748</u>	<u>83,539</u>	<u>12,297</u>	<u>83,339</u>

14. CASH AT BANK AND IN HAND

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Cash in hand	536	227	536	227
Bank current account	22,268	17,361	18,200	1,593
DARE London	<u>11,159</u>	<u>21,049</u>	<u>11,159</u>	<u>21,049</u>
	<u>33,963</u>	<u>38,637</u>	<u>29,895</u>	<u>22,869</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Trade creditors	4,645	18,375	4,645	18,375
Social security and other taxes	5,285	238	5,124	-
Amounts due to group companies	-	-	9,569	-
Accruals and deferred income	<u>16,658</u>	<u>61,535</u>	<u>15,158</u>	<u>60,035</u>
	<u>26,588</u>	<u>80,148</u>	<u>34,496</u>	<u>78,410</u>

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16. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Other loans	71,760	-	71,760	-

17. LOANS – GROUP AND COMPANY

An analysis of the maturity of loans is given below

	2010	2009
	£	£
Amounts falling between one and two years		
Other loans - 1-2 years	<u>34,445</u>	<u>-</u>
Amounts falling due between two and five years		
Other loans - 2-5 years	<u>37,315</u>	<u>-</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2010 Total funds	2009 Total funds
	£	£	£	£
Fixed assets	3,203	-	3,203	4,919
Current assets	(2,443)	51,154	48,711	122,176
Current liabilities	(26,048)	(540)	(26,588)	(80,148)
Long term liabilities	<u>(71,760)</u>	<u>-</u>	<u>(71,760)</u>	<u>-</u>
	<u>(97,048)</u>	<u>50,614</u>	<u>(46,434)</u>	<u>46,947</u>

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19. MOVEMENT IN FUNDS

	At 1.4.09 £	Net movement in funds £	Transfers between funds £	At 31.8.10 £
Unrestricted funds				
General fund	17,532	(113,134)	(1,445)	(97,047)
Restricted funds				
Joyce Henstock fund (a)	782	-	-	782
Project respect (d)	912	-	-	912
Football foundation (f)	14,555	(16,000)	1,445	-
Nottingham schools (j)	570	-	-	570
DARE active (m)	10,347	25,753	-	36,100
DARE evaluation (n)	2,250	-	-	2,250
New module funding	-	10,000	-	10,000
	<u>29,416</u>	<u>19,753</u>	<u>1,445</u>	<u>50,614</u>
TOTAL FUNDS	<u><u>46,948</u></u>	<u><u>(93,381)</u></u>	<u><u>-</u></u>	<u><u>(46,433)</u></u>

MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	406,601	(519,735)	(113,134)
Restricted funds			
Football foundation (f)	-	(16,000)	(16,000)
DARE active (m)	36,000	(10,247)	25,753
New module funding	10,000	-	10,000
	<u>46,000</u>	<u>(26,247)</u>	<u>19,753</u>
TOTAL FUNDS	<u><u>452,601</u></u>	<u><u>(545,982)</u></u>	<u><u>(93,381)</u></u>

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19. MOVEMENT IN FUNDS- continued

- a) The Joyce Henstock fund has been established by Mrs Henstock in memory of her late husband. The fund's purpose is to provide a prize or award for outstanding activity in the support of charity.
- (b) Respect in schools is a secondary education programme that follows on from the work that DARE does at primary level. It is made up of a collaboration of members who each have their input either at boardroom or planning level. We have fundraised money on behalf of this project. The members of Respect in Schools are DARE (UK), Nottinghamshire Police, Nottinghamshire Local Authority and National Health Schools.
- (c) The football foundation is a three year funded project to the total of £122,000 to provide football schools in all 9 areas of Mansfield. These courses are for 11 - 16 years olds from the local community and FA level 1 courses are provided to those who want them.
- (d) Nottingham schools is funding for the delivery of the DARE programme to Nottingham schools.
- (e) DARE active is a fund to be used for the design and production of DARE active workbooks and delivery of the DARE active programme to schools.
- (f) DARE evaluation is for the assessment of the primary DARE product and its effectiveness on the children. It is being evaluated by Nottingham Trent University.
- (g) New Module Funding is funding from the Big Lottery Fund for the delivery of the DARE over the counter drugs and internet safety programme.

20. RELATED PARTY DISCLOSURES

During the period the charity traded with Pellacraft Limited and New Edge Productions Limited, companies in which the trustees Miss S R Pella (Pellacraft Ltd) and R Flewitt (New Edge Productions Limited) are directors. The trade was all conducted at arms length, the transactions during the period were

		2010	2009
		£	£
Pellacraft Limited	- purchase of DARE merchandise	27,873	46,763
	- sale of Golf day tickets	1,000	-
Pellacraft Limited	- commission received	4,461	3,195
New Edge Productions Limited	- purchase of training video	-	4,113
		<u> </u>	<u> </u>

The amounts outstanding at 31st August (31st March 2009) were

	2010	2009
	£	£
Pellacraft Limited	<u> </u>	<u> </u>
	-	49

For other transactions with trustees of the charity see note 9

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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
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21. ULTIMATE CONTROLLING PARTY

The controlling party is the trustees of the company, no one individual has overall control

22. SHARE CAPITAL

The company is limited by guarantee, and as such has no share capital

The liability of its members in the event of the company being wound up is limited to a sum not exceeding £10 each